



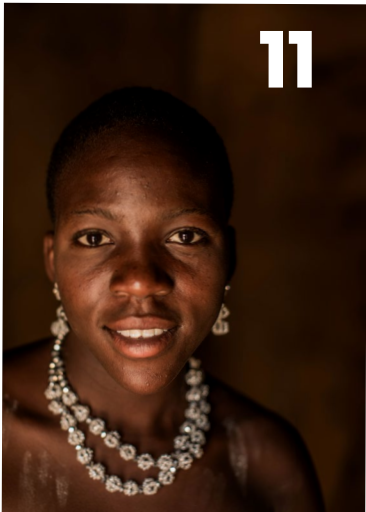
Annual Report 2023–2024

Plan International



Contents

This is the annual report of Plan International. This contains the results for the financial year running from July 1 2023 to June 30 2024.

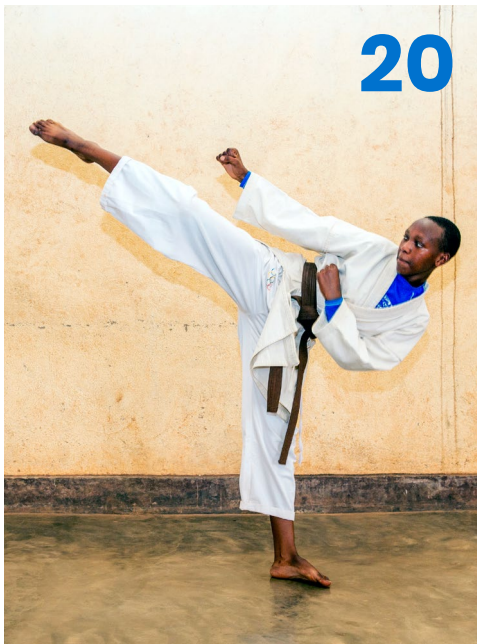


“I want to see a country where boys and girls have the same opportunities.”

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“I’m happy that I can show people that girls can participate and make our voices heard.”

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Cover image: lara Emilly (15) is a young leader in her community in Brazil. ©Plan International / Rafael Gardini

This report is a translation from the original, which was prepared in Dutch. All possible care has been taken to ensure that the translation is an accurate representation of the original, however, in all matters of interpretation of information, views or opinions, the original language version of the report takes precedence over the translated version.



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“I dream of becoming an educated woman.”

“I learnt that girls can change the world.”



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Colophon:

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*So where can we
place our hope?
In individuals
such as chief
Margaret.”*

Foreword by the Management Board

In the last financial year I visited a refugee camp in Malakal, South Sudan and an international donor conference on Sudan in Paris. The contrast between the chaotic refugee camp and the tightly organised conference could hardly have been more extreme. Yet the two have everything to do with each other and with the complex situation in the world.

Since its split from Sudan in 2011, South Sudan, the world's youngest country, has often been the scene of violence. In Sudan, one of the world's largest countries, the conflict that has been raging between two generals since April 2023 has caused 18 million people, more than the entire population of the Netherlands, to experience crisis levels of hunger. Women and children are desperately fleeing to safe areas and neighbouring countries such as South Sudan. We are working with our colleagues and partners in both countries to provide protection for the many women and children on the run and support the building of a more stable society.

The crisis in Sudan and neighbouring countries last year was the largest of many 'forgotten' crises in the world. We urged people to '#KeepEyesonSudan'. News was often overshadowed by reports of other conflicts, such as the violence in Gaza and the conflict in Ukraine. The challenges of the polycrisis we face include the widening gap between needs and available resources. And if the ruthless budget cuts planned for development cooperation in the Dutch coalition agreement go ahead, that gap will become wider still. The proposed cuts are short-sighted: the Netherlands also stands to benefit from a stable and secure world.

So where can we place our hope? In individuals such as chief Margaret.

I met Margaret in Pageri, South Sudan. She is a participant in the Leaders of Peace programme, which combines humanitarian aid, development and peacebuilding efforts. In 2021, Margaret was the only female *chief* in the district. Thanks to her persuasion and talent, and with the support of Leaders of Peace, ten female colleagues are now serving as leaders and role models in their communities. Margaret's duties as *chief* include presiding over the local court, which administers justice in disputes between citizens and in cases of gender-based violence. Courts such as hers play a crucial role in restoring trust in institutions and lowering barriers to reporting violence against women. Trust that justice will be done is sorely needed in areas where peace is fragile. There can be no lasting peace without the involvement of women. Rarely have I felt the positive impact of our work more strongly than in the court conducted by *chief* Margaret under a thatched canopy in Pageri.

***“There can be no lasting peace
without the involvement
of women.”***

Crises will continue to occur and require emergency assistance. And we will continue to provide it. But that is never the whole answer. We also need to create new perspectives, enable people to rebuild their lives, and support girls to finish school and feel safe again. It is therefore with a deep bow that I dedicate this year's annual report to Margaret.

In doing so, I would also like to express my heartfelt thanks to our team in the Netherlands, which continues to work tirelessly in these turbulent times, to our courageous colleagues and partners in our programme countries and to our institutional donors, business partners and almost 100,000 private donors. They make the work that Margaret does possible. The connections between all these parties are the foundation of our collective strength and our hope for a world in which everyone has equal rights and opportunities.

Garance Reus-Deelder

Managing Director of Plan International in the Netherlands

Foreword by the Supervisory Board

Political support for development cooperation is under considerable pressure. This is worrying, especially in light of the increasing number of crises around the world that disproportionately affect girls and young women. The Netherlands has traditionally sought to foster international cooperation, knowing that this contributes to our own security, stability and prosperity.

Our more than 90,000 donors know this too. They support our work not only because it is in the interest of the Netherlands but also, and mainly, as a gesture of solidarity with girls and young women worldwide, who deserve equal rights and opportunities for a better future. This sense of solidarity and shared humanity is the vital force that fuels our work. I wish to express here my deep gratitude for it.

It was a sense of solidarity that, in April of this year, inspired nearly five hundred people to walk twenty kilometres through the nocturnal streets of Amsterdam during the second edition of Plan International's Night Against Sexual Violence initiative. The walk calls attention to sexual violence and harassment on streets anywhere in the world.

“The sense of solidarity and shared humanity is the vital force that fuels our work.”

The sense of solidarity was expressed in a message that touched us deeply the day after the announcement of major cuts in development cooperation funding. A gentleman who has been supporting us for years sent an email saying he wanted to double his monthly contribution because he couldn't bear the thought of us supporting fewer girls to finish school.

The sense of solidarity radiated from the loyal donors who spoke at a donor meeting in Utrecht earlier this year. Some of them have been supporting our work for forty years.

And it is the sense of solidarity that unites our business partners, from ASML to Tony's Chocolonely, in their commitment to our mission and the Sustainable Development Goals. In fact, we celebrated 35 years of cooperation with AkzoNobel this year.

Solidarity. Some think of it as an old-fashioned word. But please don't let it become a forgotten word. It seems to me, the world could use more of it, especially now.

So thank you to all donors, staff and partners of Plan International in the Netherlands and other countries. Every day you show your steadfast solidarity and, despite the many challenges, make the world a little better.

Anja Montijn

Chair of the Supervisory Board of Plan International in the Netherlands



“

*I want to see a
country where boys
and girls have the
same opportunities.”*

1. What we stand for

Plan International is a development cooperation organisation that works from more than 80 countries on behalf of vulnerable children worldwide, with a special focus on girls and young women. We want to redress the disadvantaged position of girls and young women so they can enjoy the same opportunities and rights as boys. The generous support of thousands of private sponsors, companies, institutional donors and other organisations enables us to improve the lives of many children and young people in countries all over the world.

Our vision

Plan International stands for a world where girls and boys have the same rights and opportunities and all children can develop their full potential. A world that respects the rights and dignity of children, young people and the adults around them.

What we do

Plan International in the Netherlands is part of the Plan International federation, an independent international organisation that does not pursue political, religious or commercial objectives. In our programme countries we work to develop sustainable solutions that reduce poverty and injustice and create better living conditions for children and adolescents. Through our work we contribute to the Sustainable Development Goals (SDGs)¹ adopted by the United Nations, with a particular focus on eight of the seventeen goals:



Plan International combines a unique set of factors in order to bring about lasting change in the lives of children and young people around the world:

- We place the emphasis on strengthening the position of girls and young women
- We work directly within and with the communities and implement our programmes with colleagues based in the area
- We achieve long-term improvements
- We provide emergency assistance in crisis situations, with a specific focus on families, girls and young women

¹ All seventeen of the Sustainable Development Goals are listed on the [United Nations](https://www.un.org/sustainabledevelopment/) website.

- We work with local civil society organisations and support their activities and networks by strengthening their capacity and providing direct funding
- We connect sponsors in the Netherlands with our work

Our ambitions

Our ambitions are articulated in a five-year strategic plan² for the years 2021 to 2025. During this period we want to enable two million girls and young women around the world affected by crises, inequality and injustice to learn, lead, decide and thrive. Chapter 3 explains more about our strategy and the progress made in the last financial year.

2 Read more about our five-year strategic plan '[Being Bolder for Girls' Rights](#)'.



“

*To my fellow girls
all over the world,
I encourage you
to stop being
ashamed about
menstruation.”*

2. In brief



In the 2023-2024 reporting year, Plan International executed a total of **48** projects.



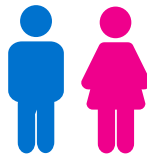
Of this total, **58%** of the projects were **gender-transformative** and **42% gender-aware**.³



We reached **547,660** children and adolescents through our projects over the course of the reporting year.



They included **176,669** girls and **164,548** boys under the age of 18.



We reached **98,156** young women over the age of 18.



A total of **41,244** sponsor children were supported by **36,194** sponsors.



Sponsors in the Netherlands donated a combined total of **€12,631,056**.



During this reporting year, Plan International in the Netherlands worked in **34 countries**.



For the worldwide results of the entire **Plan International federation**, see Section 6.

³ 'Gender-transformative' interventions address the deeper causes of gender inequality, promote equality and recognition of the rights of girls and women, and involve boys and men in efforts to bring about cultural change. 'Gender-aware' interventions challenge gender stereotyping and discrimination, and promote gender equality.

2.1 Our financial results

Expenses

Amounts * € 1000

€ 60,673

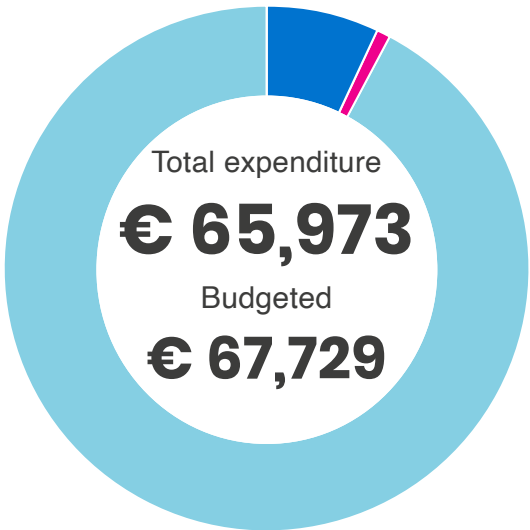
Spent on objective

€ 4,363

Fundraising expenses

€ 937

Management and administrative expenses



Income

Amounts * € 1000

€ 39,535

Revenue from government grants

€ 21,912

Revenue from private sponsors

€ 3,150

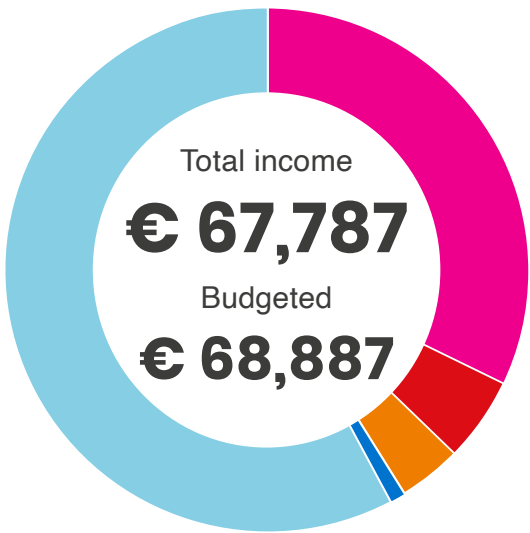
Revenue from lottery distribution funds

€ 2,400

Revenue from corporate sources

€ 790

Revenue from other non-profit organisations



Notes to income

Plan International spends income on its objective as soon as possible. In the year under review, Plan International in the Netherlands spent 92.0 percent of its total expenditure on its objective, 6.6 percent on fundraising costs and 1.4 percent on management and administrative costs.

Revenue from government grants

Total revenue from government sources in the year under review was lower than the budgeted amount and lower than the previous year's grant revenue. This was mainly due to reduced funding for humanitarian aid. There was also reduced funding from the European Union.

Revenue from private sponsors

This revenue includes one-off and regular donations and bequests from private sponsors to our community programmes through child sponsoring, or to one or more of our projects through project sponsoring. These projects all aim to improve opportunities and rights for girls and young women in terms of access to resources such as protection, hygiene, healthcare and education.

In the year under review, we recruited child and project sponsors through online channels and door-to-door canvassing. Revenue from private sponsoring (child sponsoring and project sponsoring combined) was roughly the same as the previous financial year. However, there was a notable shift in the ratio of types of sponsors, with a sustained decrease in the number of child sponsors being offset by an increase in the number of project sponsors.

In the year under review, Plan International received regular contributions from more than 93,500 sponsors, a decrease of just 1 percent from the previous year-end.

Revenue from other non-profit organisations

In the year under review, we received revenue from several non-profit organisations. This item includes funding contributed by Cooperating Aid Organisations (Samenwerkende Hulporganisaties (SHO), better known in the Netherlands as Giro555). Plan International has participated in the platform since 2015. In the year under review, there was no funding from Giro555. However, the SHO project in Ukraine continued and is now nearing completion.

Revenue from lottery distribution funds

Plan International has been a beneficiary of funding from the Dutch Nationale Postcode Loterij since 1998. Since the 2014-2015 financial year, the organisation has received an annual contribution of 3.2 million euros for its work. The contribution was repeated in the year under review.

Revenue from corporate sources

Business partners contributed a combined total of 2.4 million euros to our programmes. This was more than in the previous financial year and also more than budgeted. Plan International received major contributions from corporate partners Adyen and ASML Foundation. Plan International continues its efforts to involve more corporate partners in its work.

In-kind donations

In addition to project contributions and donations during the year under review, Plan International received in-kind donations from DLA Piper and Accenture.

2.2 Reflection on the last financial year

The last financial year was one of great challenges and uncertainties. The world was wracked by violent and unpredictable conflicts from Haiti to Gaza and these crises dominated the geopolitical agenda. Drastic cuts in development cooperation funding announced by the new government in the Netherlands added to the uncertainty. Conservative political and social trends put pressure on support for issues related to sexual and reproductive health and rights (SRHR). There was also a noticeable shift in public attention to issues closer to home. Yet our mission remained more relevant than ever. For in times of crisis and conflict, it is girls and young women who are hardest hit.

We closed the 2023-2024 financial year in a strong position, with growth in untied revenue, a robust portfolio of programmes, and only a slight reduction in (tied) revenue compared to the previous year. The second edition of our Night against Sexual Violence initiative was a huge success, raising proceeds in excess of 108,000 euros and attracting considerable media attention.

Our impact is largely determined by the funds we are able to generate. Despite the difficult market conditions, we managed to raise more private sponsor and grant funding for both emergency assistance and development programmes. This resulted in a diversified revenue stream. Though there are still uncertainties and challenges ahead, our diverse portfolio makes us more resilient to fluctuations in revenue sources. Still, the year was not without its setbacks, including the inability to continue our multi-year WASH (water, sanitation and hygiene) programmes.

We made significant progress in strengthening our systems and processes, with improved customer data and compliance processes among other things.

Finally, our staff are highly motivated and describe Plan International as a great place to work.⁴ Their sense of urgency forms a strong foundation in facing the challenges of the year ahead, as we continue to implement our five-year strategic plan, 'Being Bolder for Girls' Rights'.

⁴ In an employee satisfaction survey conducted in November 2023, staff rated their experience of working at Plan International with an average satisfaction score of 7.5. You can read more about this in Chapter 8.1.



“

*Many girls here
marry when they
are so young, like
12, 13 years old.”*

3. Our strategy 2021–2025

Sustainable development goals



Our ambition:

Contribute to a just world, in which children’s rights and equality for girls are duly safeguarded.

What we aim to achieve within four result areas:

- Children, and girls specifically, have access to education and have acquired the necessary skills for a decent job and life.
- Children, and girls specifically, take on matters that are important to them personally.
- Children, and girls specifically, have a say over their own body and life.
- Children, and girls specifically, grow up in good health and without being subjected to fear or violence.



Our objectives for 2025 are:

Increased impact

Increase our impact on girls and young women in a number of ways, including by sharpening our thematic focus (climate change, triple nexus) and approach (continuous learning, closer ties with our local colleagues and partners).

Shifting power and control

Decisions are taken by individuals who are close to the people for whom we work.

Improved sustainability

We improve the sustainability of our operations by spreading our sources of funding and reducing our carbon footprint.

3.1 How are we doing?

Progress in achieving our strategic objectives⁵ was mixed during the year under review. In this chapter we explain where we stand in terms of our three strategic priorities: increasing our impact, shifting power closer to impact, and improving the sustainability of our organisation.

Increasing our impact

The positive impact of our programmes on the lives of girls and young women is described in chapter 4. The 48 programmes we worked on in the year under review often had to be implemented in complex circumstances and we are proud of the results. With this strategic objective, we aim to further increase the lasting impact of our work by adapting our programmes to the needs of a rapidly changing world. In doing so, we consider climate change, new and protracted conflicts and increasing geopolitical tensions.^{kr}

Developing and sharing knowledge, learning and innovation

In the last financial year, we took deliberate steps to achieve these aims. Our relatively new Knowledge, Learning & Innovation team is now embedded in the organisation and makes valuable contributions to other Plan International offices and partners. We shared knowledge and best practices at various meetings. These included a successful learning session on our nexus-based⁶ approach. We also developed an internal learning agenda for the coming years, which defines the knowledge areas and competencies we want to strengthen internally and the knowledge we can share externally.

Nexus-based approach and climate-aware programming

Having set ourselves the objective of developing nexus programmes, we found it more difficult than we hoped. This is mostly because major donors insist on sticking to the traditional method of funding, which separates emergency assistance from regular programmes. So instead, we focused on integrating nexus principles into both emergency assistance and long-term programmes. This means that when providing emergency assistance, where possible we implement activities to restore people's longer-term prospects and make them more resilient to (the consequences of) severe challenges such as armed conflict and climate change. Our long-term programmes also focus on supporting communities and organisations to become more resilient to unexpected crises. Where possible, we build in flexibility to allow projects to be adapted in the event of a crisis.

Effective operational systems and processes

In the last financial year, we moved all our data to a SharePoint environment. This ensures more efficient collaboration, improves security and reduces costs. We also made further improvements to our CRM database (the system that contains our customer data) and the processes and functions that assure compliance with laws and regulations. Our marketing team has been successfully applying agile methodology (an approach that prioritises flexibility and adaptation) for some time and we have introduced several other teams to this approach. In the coming year we plan to improve our project management based on their results.

Shifting power and control

Our second objective revolves around the transfer of power and influence. We want all project-related decisions to be made as locally as possible. Decisions regarding project content are made together with our colleagues and partners and the communities in the countries where we work. We allow young people

5 Plan International's strategic plan for the years 2021-2025: '[Being Bolder for Girls' Rights](#)'.

6 The term 'nexus' refers to an approach that connects emergency assistance to long-term development goals.

to influence policies and projects carried out on their behalf. This way of working encourages locally-led development. We also strive to work in a way that is gender transformative, antiracist and feminist.

Localisation

Progress towards our goal of transferring more responsibilities to the countries where projects are implemented was mixed during the year under review. Some countries and partners in the area are now well equipped to take over responsibilities and tasks previously performed by us. In other countries, the local social situation is unstable and/or there were many personnel changes. Colleagues from our office were sometimes seconded to those countries to provide business development support and other expertise.

Feminist principles, antiracism and leadership roles for young people

We developed a new leadership programme for managers that incorporates our feminist principles. This ensures that these principles are linked to specific expectations for behaviour so they can be more clearly applied in practice.

Our focus on young people was particularly visible in programmes such as She Leads and Break Free!⁷ This included successful efforts by She Leads youth activists from Ethiopia and Lebanon at international UN forums such as the Commission on the Status of Women. In Sierra Leone, activists successfully argued for a legal ban on child marriage.

During the year under review, we welcomed more young colleagues to our team in Amsterdam. Partly due to personnel changes, the internal working group on Diversity and Antiracism was less active than in previous year. Other areas of progress included updated our internal Language Use Guidelines and contributing to the international Pledge for Change⁸ co-initiated by Plan International.

Improving our organisational sustainability

Financial sustainability

Despite difficult market conditions, we succeeded in raising more funding from private sponsors and secured roughly the same level of grant income. This ensures a diversified revenue stream. In light of the cuts in development cooperation funding announced by the new government in the Netherlands and the transfer of power from our office to the Plan International offices in the countries where we work, we began preparations for a reorganisation. This restructuring is intended to increase our organisational flexibility and reduce organisational costs. Rollout is expected to begin in spring 2025.

Environmental, social and governance commitments

For the first time during the year under review, we combined our environmental, social and governance (ESG) plans and incorporated them in our Annual Plan. Read more information about ESG targets and results in chapter 8.

⁷ See Chapter 4 for more information about these programmes.

⁸ See the [Pledge for Change](#) website for more information.



“

*My friends told
me that karate
is not a sport
for girls.”*

4. International programs

Through our programmes, we work to build a world in which young people, especially girls, have the opportunity to learn, lead, decide and thrive. We work to improve the conditions in which children live, strengthen the position of girls and young women in society, and increase the opportunities available to them. We do this together with girls but we also work with boys and young men. Operating in both stable and fragile situations, we work to support sustainable development and provide emergency assistance in situations where it is needed. In fragile situations, we work closely with partners and communities to build sustainable peace.

In this chapter we highlight the results of some of the projects we supported in the last financial year in terms of our four global key result areas: learn, lead, decide and thrive.

4.1 Learn

Plan International works to improve education and employment opportunities for disadvantaged children and adolescents. We do this through regular programmes and targeted activities in crisis-affected areas. We want to enable young people to enjoy their chosen education and acquire useful life skills. And we want girls to have the same career opportunities as boys.

ECHO Ethiopia

protection and education in a crisis situation

Sustainable Development Goals

4 QUALITY EDUCATION

5 GENDER EQUALITY

10 REDUCED INEQUALITIES

Themes	protection, education, emergency assistance
Programme term	2022 - 2025
Partners	ActionAid, World Vision, Imagine1day.
Country	Ethiopia
Donors	European Union, Dutch Nationale Postcode Loterij
Budget	€ 12,415,000 (sum contributed by Plan International throughout the programme term)

Objective

This emergency assistance project supports children and families who fled their homes in northern Ethiopia. We ensure that basic needs are met and provide education and protection in the regions of Tigray, Ahmara, Afar, Gambella and Benishangul-Gumuz. As people in these regions flee the ongoing violence and drought, families are torn apart and left without a source of income. In this crisis situation, young girls are being married off and children are being taken out of school and put to work. To prevent

this, the main goals of this emergency assistance project are to provide protection and education for these children.

Results

Since the start of the project, we have reached almost 60,000 children and almost 18,000 adults. We are working continuously to provide adequate primary education for as many children as possible. We did and continue to do this by rebuilding school buildings that have been destroyed and equipping them with proper sanitary facilities that can be accessed by children with disabilities. We also provide school materials, vouchers for basic necessities, sanitary towels, soap and underwear. In this way, we support girls to continue to attend school during their periods.

The conflict in Tigray prevented many children from attending school for two years. Together with our partners and the regional government, we implemented a catch-up programme, which allowed a total of 16,913 children to return to school as of June 2022. We trained teachers, school heads and school staff to create a safe learning environment for children who have experienced trauma.

We support children by creating Child-Friendly Spaces (CFS), where (young) children can play safely and receive psychosocial support. Community social workers help us identify children who are extremely vulnerable, such as those who have been orphaned or forced to work, and those who have been or are being subjected to abuse and violence. More than 10,800 children have received tailored support. We also rolled out information campaigns and held group discussions on the importance of education and creating a safe environment for children.

In the last financial year, we received additional funding from the European Union to provide clean drinking water, sanitation facilities and food for those who fled the violence in Sudan and are now living in refugee camps just across the border in Ethiopia.

Challenges

The ongoing challenges posed by the conflicts in Tigray and Amhara frequently delay our work. Roadblocks and armed conflicts sometimes make it impossible to travel to and from the areas concerned, or the telephone network may be down. We deal with this by being ready to quickly adapt to the situation. This includes being prepared to relocate to another project site at short notice.

Saeda had to flee. “My family was killed in front of me”

When armed men invaded her village in Ethiopia, Saeda hid in a hole in the ground and stayed there for three days. Her entire family was killed. Now in a refugee camp, 16-year-old Saeda is slowly trying to rebuild her life.

Saeda fled to a refugee camp. When she arrived there, she was injured and traumatised. “I saw my mother, father, sister and brother being murdered in cold blood.” Saeda suffered from nightmares and depression and had trouble sleeping. She no longer trusted anyone and shut herself off from other people in the camp.



The conditions at the refugee camp are grim. It is an especially dangerous place for a girl on her own. Almost everything is lacking and the situation is often hopeless. Saeda could not bring herself to go to school. She felt alone and could only see a bleak future ahead of her. Out of desperation, she married another camp inhabitant her own age but still felt lonely and confused.

Recovery

After the wedding, Saeda was noticed by a social worker from Plan International. “She was like an older sister to me,” says Saeda. “She listened to me and directed me to the right people for help.” Together with the social worker, Saeda, her husband and mother-in-law decided it would be better if the couple lived apart so Saeda could recover from everything she had been through in a stable environment.

Today, Saeda is slowly piecing her life back together. She receives financial support and attends training courses on her rights and personal development. Thanks to psychosocial counselling, social support and her own immense resilience, Saeda is now doing much better. She plans to return to school in the near future. “I want to get back into the classroom. I am determined to fulfil my childhood dream. One day, I want to work in a bank.”

Eco Entrepreneurship

A sustainable income for the original inhabitants of Chimborazo

Sustainable Development Goals

1 NO POVERTY

2 ZERO HUNGER

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES

13 CLIMATE ACTION

General themes	sustainable entrepreneurship, gender equality
Programme term	2021 - 2024
Country	Ecuador
Partners	Ecuadorian Ministry of Agriculture and Livestock, National University of Chimborazo, Mashcana Foundation
Donor	ACT Commodities
Budget	€ 450,000 (whole project)

Objective

Many of Ecuador’s original inhabitants are disadvantaged. Families in these communities often live below the poverty line and struggle to meet their basic needs in a sustainable way. For this to change, it is important that young people, especially girls and young women, get a better education so they can contribute to their communities on an ongoing basis. The various stakeholders in Chimborazo involved in this project are working to create an environment that supports young people to achieve economic independence so they can shape their own future.

Results

A total of 167 young women and 131 young men between the ages of 15 and 24 took part in the programme. They learnt about sustainability, developed digital and financial literacy, and improved their soft skills. These young entrepreneurs then worked together to set up ten sustainable businesses in ten rural communities. These businesses provide them with a steady income. A partner network set up by the project supports the entrepreneurs and rural communities to promote economic self-sufficiency.

In the last financial year, the ten businesses intensified their sustainability efforts in line with their specific business needs and risks. The young entrepreneurs developed their ability to create products with added value and improved their marketing skills to better position their brand and market their products.

Challenges

The original inhabitants of Ecuador were dispossessed of their fertile land and property long ago. Today they live on land that is often difficult to cultivate because the soil is poor and water is in short supply. This adds to the challenges of establishing a profitable business.

Gamifying Green Skills for Filipino Youth	
involving young people in climate action	
Sustainable Development Goals	<div><div>4 QUALITY EDUCATION</div><div>5 GENDER EQUALITY</div><div>8 DECENT WORK AND ECONOMIC GROWTH</div><div>13 CLIMATE ACTION</div></div>
General themes	gender equality, climate, skills and opportunities for youth employment and entrepreneurship (SOYEE), sustainability skills
Programme term	2023 - 2024
Country	Philippines
Partners	WWF Philippines, Children International Philippines
Donors	NetHope and Dutch Nationale Postcode Loterij
Budget	€ 86,193 (whole project)

Objective

Philippines is highly susceptible to climate-related disasters. Young people are particularly at risk since it is their future that will be affected by these disasters. However, when climate change policies are being developed, they are often overlooked. Young Filipinos could make a significant contribution to a sustainable economy, yet almost half of them are unaware of training and employment opportunities in the sustainability sector. The percentage is even greater among disadvantaged groups, including young women and people with disabilities.

To address this, Plan International has developed an app that enables young people to gain skills and knowledge about climate change and its impact on their lives. Those who have access to the app can also learn about sustainable entrepreneurship. More computers will be installed in three physical learning centres so young people can work and learn together. Those who want to start their own sustainable business are supported by mentors who guide them through the process.

Results

The Hope Town Hero app builds on an educational application used by Plan International that supports young people to develop life skills while they play. The app currently offers lessons on vocational skills, financial literacy, safe migration for employment opportunities, and leadership. Female leadership is a key focus of the app. Seeing strong and smart female characters play a major role teaches girls and young women that they too can embark on careers in sectors traditionally dominated by men. The app includes practical features that help close the digital gender gap. To counter the fact that many girls do not have their own phones but share a phone with others, and may not have money to use the internet, which is intermittent at best, the app supports multiple user accounts and can also be used offline.

The content of the app has been adapted and aligned with the Green Life Skills curriculum created by Plan International in 2021 and tailored to the needs of young Filipinos with the support of WWF-Philippines and Children International Philippines. The original design of the app has been revised and improved. The app is currently being pilot tested by a group of 300 young people. Once the pilot phase has been completed and the app has been approved, it can be rolled out to other areas and countries.

Challenges

In some regions poor connectivity made it impossible for some young people to complete the online survey before and after the training. This made it difficult to assess how young people rated the importance of the training. However, we were eventually able to collect feedback from all participants with paper-based surveys.

4.2 Lead

Plan International encourages young people to represent their own interests. Where necessary, we guide them through the process with our programmes and lobbying activities. We support young people to make their voices heard with the aid of our international network. This ensures that young people who would otherwise be excluded have a say at decision-making tables. In this section, we present some of the programmes that address these issues.

She Leads

youth organisations fight for girls' rights

Sustainable Development Goal

5

GENDER-GELUKKHEID

General themes	youth participation, gender equality, protection, lobbying, advocacy
Programme term	2021 - 2025
Countries	Ethiopia, Ghana, Jordan, Kenya, Lebanon, Liberia, Mali, Sierra Leone, Uganda
Partners	FEMNET, Terre des Hommes, Defence for Children - ECPAT, Equal Measures 2030
Donor	Dutch Ministry of Foreign Affairs
Budget	€ 38,887,797 (whole project)

Objective

All around the world, the interests of girls and young women are at the bottom of the political agenda. Their input is not considered when developing legislation and policies. This keeps them in a disadvantaged position. Hence more and more girls and young women are speaking out to raise awareness of violations of their rights.

The She Leads programme strengthens and supports their efforts. Within the programme, we support organisations in the area led by girls and young women. We do this by strengthening the organisations and providing advocacy training and grant funding. We also connect these groups with policymakers at local, national and international levels. She Leads aims to change the norms and attitudes that hinder girls' participation and advocates for greater participation of girls and young women in developing policy and legislation.

Results

In the last financial year, around a hundred civil society organisations, including women’s and children’s rights organisations, received support from the She Leads programme. The programme also supported approximately 350 informal groups of girls and young women. These smaller initiatives have just started and are not yet officially registered. Most have about twenty members, which means that some 7,000 girls and young women received direct support. During the year under review, the overall reach of the programme was far greater. Through media campaigns and awareness-raising activities, She Leads reached more than 150,000 other girls and young women in the nine countries where the programme is being implemented. Increasing numbers of boys and young men are also getting involved. In the last financial year, some 7,000 joined the programme.

In the year under review, there were 102 examples of ways in which the programme directly contributed to the changing of norms and laws. In Liberia, for example, She Leads lobbied the National Council of Chiefs and Elders, which subsequently banned female genital mutilation. Organisations led by girls and women supported by She Leads reported 157 cases of progress, including greater success in obtaining funding. There were also 148 instances of success in promoting participation, with more girls and young women participating in public consultative bodies such as national advisory councils (at the Sierra Leone Ministry of Education for example).

Challenges

In the last financial year, we learnt a great deal about organisational growth and the development of groups led by girls and young women. It is crucial, for example, to consider socioeconomic conditions when seeking to recruit and retain volunteers. In some cases, it may be necessary to offer a small fee for participation. It also became apparent that when young women who reach the cut-off age of 25 leave the programme, much important knowledge is lost. Many of the groups stressed the value of continuing to involve these women as mentors for the younger participants.

Leaders of Peace

young women making a difference in peace processes

Sustainable Development Goals	<div><div>5</div><div>GENDER-GELIJKHEID</div><div></div></div> <div><div>16</div><div>VREDE, JUSTITIE EN STERKE PUBLIEKE DIENSTEN</div><div></div></div>
General theme	gender equality
Programme term	2021 - 2025
Country	South Sudan
Partners	AMA, EVE, HealthNetTPO, PAX
Donor	Dutch Ministry of Foreign Affairs
Budget	€ 4,793,205 (whole project)

Objective

With the Leaders of Peace programme, we want to contribute to the building of a society in South Sudan where girls and women feel safer and can stand up for their rights. We support groups of women and young people to play an influential role in helping to defuse conflict and achieve lasting peace in South Sudan. We pursue these aims with a three-pronged approach. First, we fight for better enforcement of policy and regulations on gender-based violence and the protection of women and girls. Secondly, we work to bring about behavioural change in society to promote gender equality. And thirdly, we support more women in leadership positions and an active role for girls and women in peacebuilding. To build a society with equal opportunities for all it is essential that young people and women participate in peace negotiations.

Results

In the last financial year, 180 young people (90 girls and 90 boys), 40 men and 76 women were trained as Agents of Change. They completed gender equality and leadership training and formed lobby groups. We also trained and supported 26 civil society organisations in lobbying for women's rights, peace and security. A total of 425 individuals (61 girls, 19 boys under 18, 195 women and 150 men between the ages of 18 and 25) received psychosocial support and follow-up care after being exposed to violence.

In areas where the programme is being implemented, a great deal of work has been done to address gender-based violence. Stakeholders are more aware of the root causes of this type of violence and the psychosocial consequences, symptoms and traumas that women and girls in particular face as a result. Psychosocial workers have been trained to take action against violence against women, and women can now be referred to organisations that support them to rebuild their lives and earn an income. Social workers organised meetings to make women aware of their rights, gender equality issues and support services available to them. Social workers were also taught to recognise signs of stress, in both their clients and themselves, and learnt how to respond appropriately.

Strong women's movements are active in all areas where the programme is being implemented. This has increased female participation in the recently resumed peace talks: women now make up 33 percent of the National Constitution Review Commission, 22 percent of the National Electoral Commission and half of the Political Parties Council.

Challenges

In South Sudan, it is largely up to the communities to decide for themselves whether and how gender-based violence should be punished. Their decisions are guided by traditions, cultural norms and values that are mostly detrimental to girls and women. To curb and prevent gender-based violence, it is important that leaders, police and prison officers in the area are informed of the laws and regulations related to gender-based violence. In the year under review efforts were made to get customary law that violates the constitutionally-enshrined rights of girls and women rewritten or abolished.

Psychosocial workers reported suffering from psychological distress due to the stressful conditions in which they work. Social workers and their clients benefited from training in self-care practices. They also received individual support and learnt new skills to cope with mental health problems.

“I feel so proud when I see girls in the classroom”

South Sudan has been caught in a civil war for years. Much of the population lives in poverty and famine is a very real threat. In situations like this, girls' rights are under serious pressure but Daphine and Anzoa from the Leaders of Peace programme are living up to their role as true Champions of Change who are making a difference.

Eighteen-year-old Daphine speaks out about girls' rights. She talks to communities about the importance of education for girls and the dangers of child marriage. Daphine's task is not an easy one. Her message is often dismissed: “The people around me don't believe in education for girls. They think I am wasting my time in school and that I should get married.”



Fortunately, this mindset is slowly starting to change. Some people want to hear what she has to say. And thanks to Daphine, several parents in her community now allow their daughters to go to school. “I feel so proud when I see girls in the classroom as a result of my efforts.”

Ignored and excluded

Eighteen-year-old Anzoa knows what it feels like to be ignored and excluded. It is something she has experienced all her life. She was always taught to do as she was told and never had any say. This left her feeling insecure and afraid to speak in public. “I didn't even dare to speak in class.”

But things have changed. Anzoa learnt to speak in public. She also learnt to lead conversations. She now speaks out against the inequality faced by girls. For example, she recently challenged a group of boys who were harassing one of her friends.

And Anzoa doesn't just speak out on the street. She has also broached the subject of inequality with her own family: “I talked to my family about the unequal treatment of girls and boys. I told them we are all equal and that we should stop undervaluing girls.”

Global Cohort

young activists make an impact at a global level

Sustainable Development Goals	
	       
General themes	gender equality, SRHR, education, climate, peace
Programme term	2021 - 2026
Countries	Sierra Leone, Liberia, Mali, Sudan, Malawi, Zambia, Niger, Burkina Faso, South Sudan, Ethiopia, Kenya, Uganda, Ghana, Lebanon, Jordan
Partners	Terre des Hommes, DCI-ECPAT, FEMNET, Equal Measures, SAT, FAWE, RMT, Disaster Relief Alliance
Donors	Dutch Ministry of Foreign Affairs, Dutch Nationale Postcode Loterij
Budget	€ 266,114 (whole project)

Objective

The Global Cohort initiative enables girls and young women participating in programmes such as She Leads and Break Free! to make an impact internationally. It reinforces these programmes that support girls to speak out and bring about change. It is important that this is done because many girls never get a chance to speak out. This applies even more so in crisis situations. Yet, given the right platform, girls and young women can be effective agents of change. Plan International supports these girls by strengthening their lobbying skills, increasing their knowledge of the issues that interest them and offering them the opportunity to participate at an international level.

Results

In the last financial year, we supported two groups of eighteen girls from the She Leads programme with online and offline activities that sharpened their lobbying skills and deepened their knowledge of human rights, climate change and gender equality. With guidance from Plan International, these girls and young women actively participated in international sessions of the Commission on the Status of Women in New York, the Human Rights Council in Geneva, the Women Deliver conference in Kigali, the COP28 climate summit in Dubai and the European Humanitarian Forum in Brussels. These sessions were convened to discuss the progress and challenges of international agreements on gender equality, climate and human rights.

During the year under review we supported youth delegates in the Break Free! programme who attended and were invited to speak at the Shaping Feminist Foreign Policy conference in The Hague, the celebration of World Girls' Day in the Netherlands and the Global Youth Dialogue in Cotonou, Benin.

We also supported girls and young women in other programmes at national and international conferences. One of these was Baraa, a girl from Sudan, who addressed attendees at the European Humanitarian Forum in March 2024 via video link. She called on the international community to respond to violence against girls and women in her country.

In the last financial year we supported a total of 53 young people (52 girls and one boy between the ages of 14 and 25) at international forums.

Challenges

The importance of supporting these girls and young women to make their voices heard on the world stage is clearly illustrated by the main challenges we faced. These included difficulties in applying for visas and limited opportunities for young people to have a say in the decision-making process. While young people are often given a chance to speak, they are rarely allowed a seat at the table where the decisions are made. In the year under review we were also increasingly confronted with anti-rights movements seeking to undermine progress at international forums. This reduces the social space to safely discuss issues such as sexual rights. Therefore, we ensure that activists are as prepared as possible. We pay close attention to their safety and well-being and also support them after the event.

4.3 Decide

In many parts of the world, it is difficult, if not impossible, for children and young people to learn about sexual and reproductive health and access appropriate care and resources. This is due to social norms and inequality. In our third key result area, ‘Decide’, we work to enable children and young people to make decisions about their own lives and bodies. Focusing on girls in particular, we concentrate on social practices such as female genital mutilation and child marriage, and consequences such as teenage pregnancy. Here we highlight some of the projects and programmes that address these issues.

Break Free!

young people determine their own future

Sustainable Development Goals

3

GOEDE GEZONDHEID EN WELZIJN

5

GENDER-GELUKKIGHEID

General themes

sexual and reproductive health and rights (SRHR), gender equality

Programme term

2021 - 2025

Countries

Burkina Faso, Ethiopia, Kenya, Malawi, Mali, Mozambique, Niger, Sudan, Zambia

Partners

African Women Educationalists (FAWE), SRHR Africa Trust (SAT), KIT Institute, Rozaria Memorial Trust

Donor

Dutch Ministry of Foreign Affairs

Budget

€ 25,000,000 (whole project)

Objective

The Break Free! programme aims to advance sexual and reproductive health and rights for young people. It also works to promote gender equality with the aim of ending female genital mutilation, child marriage and teenage pregnancy.

Results

In the last financial year, we reached a total of 113,397 children and young people under 18 (62,518 of whom were girls) and 82,354 young adults between the ages of 18 and 24. Young people exposed to the programme were taught about SRHR in various ways. This led to increased demand for related services and supplies such as contraceptives. Youth groups and civil society organisations were trained in advocacy and involved in local and national discussions about youth-friendly sexual health services. In the last three years, the number of schools that meet child protection standards has increased from 12 to 215 (in 2023). A safer school environment reduces the risk of girls dropping out early and being married off too young. Influential individuals, such as village leaders, teachers and religious leaders, were also involved in preventing harmful practices such as female genital mutilation and child marriage and were urged to advocate for the rights of young people.

The interim evaluation indicates good progress in all result areas. More girls are attending school. Laws, commitments and policies on SRHR and education have been improved and are increasingly leading to specific and effective measures.

Challenges

During the year under review, Mali, Niger, Burkina Faso, Sudan, Ethiopia and Mozambique experienced political instability and conflict. Violent conflicts in Sudan and Ethiopia brought the programme to a halt for several months. In Kenya, Mali, Malawi and Zambia climate change, floods, drought and health crises (outbreaks of diseases such as dengue and cholera) had a huge impact on young people. With SRHR no longer being a government priority, lobbying and advocacy efforts were scaled back. Programme adjustments in response to these challenges included activities for displaced youth in Sudan and Burkina Faso. The provision of life skills training for young people ensures that they are better equipped to deal with these hardships.

Gema Cita

young people decide for themselves

Sustainable
Development Goals



General themes sexual and reproductive health and rights (SRHR), gender equality

Programme term 2021 - 2024

Country Indonesia

Donor Dutch public

Budget € 450,000 (whole project)

Objective

The Gema Cita programme focuses on the prevention of violence against children, child marriage and teenage pregnancy. Through the programme we want to ensure that children and young people, especially girls, are able to make decisions about their own lives and that their choices are not constrained by child marriage or teenage pregnancy.

We achieve this by working with local authorities and schools to teach girls and young women about their (sexual) rights, gender equality and health. We also teach them how to speak out about these issues and stand up for their rights.

Results

In the regencies of West Lombok, Sukabumi and Nagekeo, the project has set up child protection groups in six communities and is supporting thirteen schools to create a better and safer environment for children.

In the last financial year, we directly reached 4,434 people, 3,416 of whom were between the ages of 13 and 24. As local authorities rolled out the project to schools in the region, we indirectly reached more than 56,000 children, young people and adults outside the project area.

During the year under review the project was extended to Nagekeo. We also expanded our collaboration with local authorities and key stakeholders in the communities. This led to the allocation of government budget funds to improve schools and create networks that focus on child protection and prevention of child marriage. A growing number of civil society organisations and local and district authorities are now involved in the project. Young people trained by the Gema Cita project involve their peers, speak out and play an active role in preventing child marriage in their communities. We also organised several meetings to inform communities of the importance of equal rights and the dangers of child marriage.

The thirteen schools covered by the project have added sexual rights, equality, child marriage and related topics to the curriculum and offer a safe platform for pupils to discuss these issues. The schools have also improved sanitation facilities, which now include separate toilets and menstrual products.

We use the results of this project to lobby at a national level for the child protection network to be rolled out nationwide and for laws and regulations to be tightened. In the last financial year these efforts included

lobbying the government hard to set up safe schools across the country. The approach to child protection in the region where the project is being implemented is seen as a good model for legislative and regulatory change and the release of funds for this purpose.

Challenges

One of the main challenges is the lack of alignment between authorities that generally work independently of each other. This makes it difficult to introduce new laws and regulations and establish who is responsible for what. To streamline the process, we facilitate regular meetings with those responsible at different levels of government.

4.4 Thrive

To develop their potential, children need to grow up and attend school in a safe and healthy environment. We strive to ensure that children and young people, especially girls, grow up healthy, that they are properly cared for and do not experience violence or fear. To prevent child abuse, violence, neglect and (sexual) exploitation, we concentrate on providing protection for children in crisis situations, and in doing so we adhere to the prevention and assistance protocols outlined in the Minimum Standards for Child Protection in Humanitarian Action (CPMS)⁹. We work to improve access to a local supply of healthy drinking water, clean, safe toilets and effective hygiene. Here we highlight some of the projects in our fourth key result area, ‘Thrive’.


WASH SDG

change systems, change lives

Sustainable Development Goals

6

SCHOON WATER EN SANITAIR



General themes

gender equality, water, sanitation and hygiene (WASH)

Programme term

2018 - 2024

Country

Ethiopia, Indonesia, Nepal, Uganda, Zambia

Donor

WASH SDG Consortium

Budget

Dutch Ministry of Foreign Affairs, Dutch Nationale Postcode Loterij

Budget

€13,517,281 (sum contributed by Plan International throughout the programme term)

Objective

The WASH SDG programme aimed to ensure that by the end of the project in June 2024 at least 450,000 people had permanently improved access to safe drinking water. We also wanted to provide better sanitation facilities for at least two million people and to support improved knowledge of hygiene for at least 1.6 million people.

9 You can find more information about CPMS on the Alliance for Child Protection in Humanitarian Action [website](#).

The consortium partners achieved this with a three-pronged approach. First we worked to raise awareness of the importance of good WASH facilities and practices. We also focused on improving the quality of WASH facilities and services. And thirdly, we sought to support local governments by, among other things, lobbying to improve laws and regulations on water, sanitation and hygiene in order to bring about lasting change. For its part, Plan International concentrated specifically on promoting gender equality.

Results

In recent years, the programme targets have been comfortably exceeded. A total of 454,500 people now benefit from improved access to clean drinking water, 2,240,100 people gained access to sanitary facilities and 4,076,000 people learned about basic hygiene. The programme was unique in that it supported women to strengthen their position within their family and community. Among other things, women were able to influence the location of wells in their communities and played leading roles in water committees. They also more often took the lead in determining how household and community water and sanitation budgets should be spent.

In the last year, the programme focused on the implementation of a successful wind-down process. Exit strategies were drawn up with partners and governments in the area to ensure that lessons learnt were transferred and progress was maintained. We established who would be responsible for the continuation of the activities and several lessons learnt and project closure meetings were held.

In the last year, lessons learnt were shared at (inter)national conferences. A total of 138 people, including representatives from the Dutch Ministry of Foreign Affairs, attended the final WASH SDG event in the Netherlands on 21 March 2024. The results and impact of the programme were presented during the event, with a focus on lessons learnt and future expectations.

Challenges

In recent years, we were frequently confronted with economic, political and climate-related challenges in the countries where we implemented the programme. In Amhara, Ethiopia, for example, the security situation deteriorated in the last year. Our colleagues demonstrated their ability to keep adapting to changing circumstances and remained committed to achieving lasting change.

Because this was the first WASH programme to focus on system change, rather than building facilities, it was difficult to get local authorities on board at the start of the programme. To address this, the roles and responsibilities of Plan International, partners and governments were defined in memorandums of understanding. Over time, as partners and governments became increasingly aware of the benefits of system change, they became more involved. This enabled us to transfer the full running of the programme to these partners and governments in the last year. They are now responsible for maintaining and progressing everything we achieved through the programme.

PCJR Sudan

emergency assistance in a protracted crisis situation

Sustainable
Development Goals



General themes

education, food security and livelihoods support, health, shelter, protection, water, sanitation and hygiene (WASH), financial support

Programme term

2022 - 2023

Country

Sudan

Partners

Organization for Voluntary Humanitarian Assistance Programme (ASSIST), CAFA Development Organization (CAFA), Friends of Peace and Development (FPDO), Emergency Relief and Rehabilitation Development Agency (ERRADA), Green Peace Association

Donor

Dutch Ministry of Foreign Affairs

Budget

€ 10,359,545 (whole project)

Objective

Led by Plan International, the Sudan Protracted Crisis Joint Response (PCJR) is implemented by the Dutch Relief Alliance (DRA), a coalition of fourteen Dutch NGOs. The aim of the programme is to deliver life-saving support to populations affected by conflict and crisis. Assistance is tailored to the needs of the communities and includes support to build disaster resilience. When armed conflict broke out between the Sudanese government army and the Rapid Support Forces (RSF) paramilitary group in April 2023, response efforts were expanded to deliver support to the groups most affected, including fourteen million children in urgent need of emergency assistance.

Results

The alliance partners set up activities to provide protection, improve food and livelihood security, meet water, sanitation, hygiene and health needs, and arrange education and financial support. They also facilitated the creation of shelters and the delivery of non-food items. These DRA efforts reached a total of 368,017 people throughout the term of the programme. For its part, Plan International reached 68,067 people, 36,928 of whom were children and young people under the age of 18.

In 2023, Plan International supported 1,846 people by providing financial support in the form of vouchers, focusing on families in particular. This extra income enabled them to meet basic household needs and save money for crisis situations. Since the conflict impeded access to healthcare, we set up mobile health centres that reached a total of 3,990 people. The clinics provided basic health care and referral services. Food parcels distributed to 2,970 households not only ensured that families could eat, but also contributed to community cohesion as families shared their meals with those around them. Non-food items were distributed to 1,634 displaced households and 1,000 hygiene kits were distributed. We took care of the maintenance of nine water pumps to improve the availability of clean water. We also facilitated sessions for local partners on topics such as project monitoring and evaluation so they can work more effectively.

Challenges

The escalation of the conflict in Sudan had a major impact on the functioning of financial markets, crippling banking systems, impacting telecommunications and increasing security risks. While it was not always possible to meet the huge increase in demand for emergency assistance, thanks to the flexibility of the donors and the involvement of communities and local authorities we were able to successfully implement the programme.

Humanitarian aid in Ukraine

life-saving support for Ukrainians

Sustainable Development Goals

3GOOD HEALTH AND WELL-BEING

4QUALITY EDUCATION

6CLEAN WATER AND SANITATION

General themes	(child) protection, food security, emergency education
Programme term	2022 - 2024
Countries	Ukraine, Poland
Partners	International Medical Corps, Defence for Children
Donor	Dutch public through Giro555
Budget	€ 8,000,000

Objective

In March 2022, Plan International joined forces with the other organisations behind Giro555 to raise money and deliver emergency assistance to people affected by the violence in Ukraine. In addition to providing life-saving emergency support, the main aim is to protect girls, children and other vulnerable groups from the dangers they face as refugees.

Results

In the last financial year, we focused on improving the availability and quality of education for children and young people affected by the crisis. We achieved this by, among other things, repairing school buildings, rolling out online lessons, supporting teachers and tutors and facilitating accelerated learning programmes and summer camps. We reached 3,500 students and teachers through our work during the year under review.

Providing protection and support for children is one of the main objectives of emergency response efforts. In the last financial year, we provided this support for almost 110,000 people, arranging services such as psychosocial care, specialist tailored care for children and families most in need, family reunification and guidance to the right support services.

We also offered 8,836 people income support in the form of cash and vouchers and helped provide meals and drinking water for 9,385 people, most of whom were unaccompanied children. We distributed hygiene and health kits to more than 23,000 people and also supported 1,230 girls and young women by providing them with menstrual products and educating them about menstruation.

Challenges

Crisis situations pose many challenges. The ongoing conflict in Ukraine creates logistical problems and puts people at risk. Finding the right people to provide assistance also proved difficult. In Ukraine it was almost impossible to recruit tutors to supervise students and in Poland we had trouble attracting specialist aid workers who spoke Ukrainian.

SUFASEC	
fighting sexual exploitation of children	
Sustainable Development Goals	<div><div>3GOOD HEALTH AND WELL-BEING</div><div>5GENDER EQUALITY</div></div>
General themes	protection, sexual and reproductive health and rights (SRHR)
Programme term	2023 - 2026
Countries	Brazil, Dominican Republic, Philippines
Partners	Terre des Hommes, DCI-ECPAT, Free a Girl, Conexion, CRC Asia
Donor	Dutch Ministry of Foreign Affairs
Budget	€ 1,790,460 (sum contributed by Plan International throughout the programme term)

Objective

The overarching aim of our Step Up the Fight Against Sexual Exploitation of Children (SUFASEC) programme is to end child sexual exploitation. We plan to achieve this by adopting a systematic approach that involves as many parties as possible. The three pillars of this approach are awareness and transformation of social norms, provision of adequate care and protection, and creation of better laws and enforcement. In pursuing our aim, we adopt intersectional thinking, which assumes that there are multiple causes of inequality and discrimination. In this project, we strengthen the capabilities of local organisations engaged in areas such as working with children, holding authorities accountable and changing harmful norms. SUFASEC is run by the Down to Zero Alliance, of which Plan International is a member. The alliance partners are conducting the programme in twelve countries in Asia and Latin America. Plan International is responsible for the implementation of the programme in Brazil, Dominican Republic and Philippines.

Results

In the last financial year, the alliance established an effective structure so the programme is now picking up momentum. The various self-managing teams learn from each other and discuss their concerns, ideas and needs.

We were able to make significant progress in the countries where Plan International is (co-)implementing the project. In Brazil, Plan International played a leading role in preparing the annual congress against sexual exploitation following the serious weakening of these efforts under the previous government. In Dominican Republic, we started engaging young people whose input can help shape a new government plan to improve child sexual abuse protection services. In Philippines, we worked hard to involve the

government and streamline collaboration. In all countries, the participation of children and young people, who are, after all, the intended beneficiaries of the programme, is becoming more concrete.

In the last financial year, in addition to working at government level, Plan International activities in the three countries reached 2,054 people, including parents, young adults and children. Parents were made aware of the risks and dangers of sexual exploitation. Young people were informed about health, their rights and sexual exploitation and now know which agencies to contact to report abuse and how to get help.

Challenges

In Philippines and Dominican Republic we experienced challenges and delays in the project as a result of regional elections. In Philippines, we had to redefine and rework the collaboration with the new government leaders and gain their trust. In Dominican Republic, various activities with youth and community leaders were delayed by elections.

South Sudan Joint Response	
emergency assistance and protection for families in need	
Sustainable Development Goals	<div><div>1NO POVERTY</div><div>5GENDER EQUALITY</div></div>
General themes	food and livelihood security, financial support, protection, gender-based violence
Programme term	2022 - 2023
Country	South Sudan
Partners	SAADO, Dutch Relief Alliance
Donor	Dutch Ministry of Foreign Affairs
Budget	€ 1,082,424 (sum contributed by Plan International throughout the programme term)

Objective

The South Sudan Joint Response programme is being implemented in the towns of Malakal and Melut in northeastern South Sudan. Conflict, displacement and economic instability are worsening the already severe food shortage in South Sudan. This exposes girls and young women to increased risk of gender-based violence. Sexual violence, teenage pregnancy and exploitation are widespread. By assisting with the cultivation of fruit and vegetables, issuing emergency relief benefits and implementing measures to prevent and address gender-based violence, we are committed to supporting resilience-building in the affected area.

Results

In 2022 and 2023, we reached a total of 30,517 people. Eight hundred households, including 567 households where women are the main breadwinner, received seeds to grow vegetables and financial support to supplement their income in the months leading up to harvest. In addition, 200 people were taught the principles of climate-resilient agriculture and how to successfully sell their produce. As a result of these activities, agricultural production improved and increased yields helped boost household income and resilience.

Another 600 households, including 372 women-led households, received financial support in the form of vouchers or cash. Four hundred people from these households performed community tasks in exchange for cash or vouchers. Among other things, they helped clear roads, improving access to schools and other public places. In providing households with an income, this form of support also reduced food insecurity. Some participants invested the money to generate additional income, by opening a shop for example. The money could be spent as the participants saw fit. This allowed the women to have more say.

Gender-based violence was addressed through campaigns to raise awareness of women's and children's rights. Eleven groups of adolescents and four youth groups received training on gender-based violence and sexual and reproductive health and rights. The participants also learnt how to discuss these topics with their peers, which extended the reach to another 4,708 young people. In addition, ten groups of adolescent mothers received training on parenting, gender-based violence and SRHR. And 710 girls and young women received menstrual kits and were taught how to make reusable sanitary pads.

Important community role models, including teachers and cultural and religious leaders, received training on gender equality and the prevention of violence against women. As a result of these efforts, the community is better able to recognise, report and respond to gender-based violence.

Challenges

Ongoing violence and the emergence of new conflicts both locally and nationally made it difficult for people to access markets. This increased food shortages and malnutrition among the population. The displacement of communities and the increase in refugees and returnees following the outbreak of conflict in Sudan in April 2023 put further pressure on already scarce resources. This created tension between communities. In June 2023, these tensions led to violence in Malakal, necessitating a temporary suspension of programme activities to ensure staff safety.

Girls without Fear

a safe online environment to reduce inequality

Sustainable Development Goals

4 QUALITY EDUCATION

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

General themes

online safety, gender equality, education, life skills

Looptijd

2024 - 2026

Country

Thailand

Partner

IFDT

Donor

European Union

Budget

€ 613,016 (whole project)

Objective

The Girls without Fear project helps create a safer online environment for children and young people in Thailand. We achieve this by informing young people of their rights and making them aware that they are responsible for the creation of a safe and inclusive online environment. We are also working to strengthen (government) systems to detect and prevent cyberbullying and abuse. The project is being implemented in five provinces: Chiang Rai, Khon Kaen, Phuket, Ratchaburi and Bangkok.

Results

Following the launch of the project in January 2024, meetings were arranged with the government ministries responsible for these matters in Thailand to involve them in the project. Letters of intent will be signed to this end in the near future. We also approached existing initiatives working on online safety and asked government representatives to help us determine the best approach. Our partner in this project, Internet Foundation for the Development of Thailand (IFDT), has started developing an educational programme on online safety for children and young people. This will be rolled out in a hundred schools in the provinces where we are implementing the programme.

Ultimately, we aim to reach 30,000 young people with this programme. We expect to report initial results and figures on the actual number of young people reached in the next financial year.

Challenges

The main challenge in launching this project was engaging the relevant ministries, including the Ministry of Education. We need to secure the involvement of these key partners to build support and ensure that the various initiatives are eventually rolled out on a larger scale. The programme is constantly trying to find solutions to challenges of this kind. Among other things, we are currently working with regional ministry representatives to ensure that the ministries are still involved.

ACJR Mozambique	
joint in action after cyclone Freddy	
Sustainable Development Goals	<div><div>2 ZERO HUNGER</div><div>6 CLEAN WATER AND SANITATION</div></div>
General themes	food security and livelihoods, water, sanitation and hygiene (WASH)
Programme term	April - September 2023
Country	Mozambique
Partners	members of the Dutch Relief Alliance, Asociación Nana
Donor	Dutch Ministry of Foreign Affairs
Budget	€ 484,130 (sum contributed by Plan International throughout the programme term)

Objective

In February 2023, cyclone Freddy tore through Mozambique causing devastating floods. More than 975,000 people were affected by the natural disaster, including 180,000 who were forced to flee from the flooding. Large areas of infrastructure were destroyed, including water supply networks. Crops were washed away and the lack of sanitation and clean drinking water created ideal conditions for a cholera outbreak. Our main aim was to provide emergency assistance, especially drinking water, food, and hygiene kits, for those affected by the cyclone as quickly as possible.

Results

As the leader of the Dutch Relief Alliance in Mozambique, Plan International took immediate action. We distributed vouchers that enabled 4,750 people (950 households) to buy food for three months and provided the households with hygiene kits that included water purification tablets, a jerry can and soap. We also taught 9,500 people about hygiene and health, and how to prevent cholera and other diseases. In providing emergency assistance, we focused on the most vulnerable families, such as women-led households, pregnant women and families with children with disabilities.

Challenges

The main challenge was reaching families affected by the cyclone. The disaster area is in a remote region and many roads were impassable due to flooding. To reach the respective families, we worked with local authorities, community leaders and the families themselves to find alternative locations to distribute emergency assistance packages.



Christina lives in a sponsored community in Nepal. ©Plan International

4.5 Child sponsoring programmes

Child sponsorship is the foundation of our efforts to support communities in the countries where we work. With the support of our child sponsors, we are able to implement programmes and projects for the world's most vulnerable communities. We use child sponsorship donations to fund programmes in the community where the sponsored child lives. This improves the living conditions and future prospects of the sponsored child while also helping to create a better life for all children and their families in that community. In these programmes, we work with everyone involved: children, their families, teachers, local authorities and partner organisations. Together, we determine how we can best support the community.

Our programmes aim to support children to grow up safely into independent adults who can determine the shape and direction of their own lives. We do this by helping to provide protection, safe drinking water and hygiene services, decent healthcare and education. Furthermore, our long-term presence in the communities creates a bond of trust that makes it easier to work for equal rights and address issues that are sometimes difficult to discuss, such as violence against girls and women. Our presence in the area also enables us to quickly provide emergency assistance in crisis and conflict situations.

How the money was spent

During the year under review, child sponsorship donations were used to fund long-term projects in the countries where the sponsored children live. We used and are using the money to:

- ensure a safe learning environment with adequate teaching materials
- provide medical support for pregnant women, babies and young children
- provide psychosocial and practical assistance for girls fleeing child marriage
- launch awareness campaigns on equal rights for boys and girls
- improve birth registration systems so more children have official birth certificates
- offer girls protection from gender-based violence, teenage pregnancy, child marriage and female genital mutilation
- provide public education on personal hygiene and menstruation and arrange (sanitary) facilities and supplies

Every year, we send our child sponsors an update with a photograph of the child they are sponsoring and a detailed account of how their donations have been spent. Sponsors are also welcome to correspond with the child they support. Some of sponsors did this during the year under review.

The figures

On 30 June 2024, the figures were as follows:

36,194 child sponsors in the Netherlands

41,244 sponsored children

12,631,056 euros in donations

The sponsored child who became the first female mayor

Meet Lourdes Guerrero, the first female mayor of the city of Olmedo in Ecuador. Sponsored through Plan International until she was 18, Lourdes is now an inspiring role model for all the women and girls around her. “One of my priorities is to fight for gender equality.”

From an early age, Lourdes was keen to try new things and take the lead. “My family always said I was unstoppable and that I never gave up,” she recalls. “A few years ago, my mother passed away. She always taught me to help others and to believe in myself.”

As a child sponsored through Plan International, Lourdes attended training courses on rights, education, gender equality and self-confidence. These helped her make wise life choices. Lourdes worked hard at school and went on to train as a teacher. This was a dream that became a reality. “It was so rewarding to see my students grow. I always tried to create a safe learning environment so they could achieve all they were capable of.”



Years later, when she had the opportunity to run for mayor, Lourdes was initially hesitant. She feared the prejudice she would face as a woman. But her desire to serve the community won out over her fear and she decided to take up the challenge. In 2022, Lourdes was elected as Olmedo's first female mayor.

“My work demands a lot of me but through it I can contribute to the development of my community so I am highly motivated,” explains Lourdes. “With good education, the right motivation and acts of kindness, everyone can contribute to a more just society.”

4.6 Our approach to monitoring and evaluation

Plan International runs a wide range of programmes. But do these programmes achieve their intended aims? To find out, we conduct thorough monitoring and evaluation assessments. These reports are for our partners and donors, and for our own use so we can make improvements (in future programmes). Here we explain how this works.

When designing programmes, we schedule fixed evaluation moments, usually halfway through and at the end. During these evaluations, we assess key milestones and achievements. End-of-programme evaluations help us determine what the programmes have contributed to the communities where they were implemented. We also monitor programmes while they are being implemented. Regular updates on the progress of a programme enable us to make timely adjustments to bring about the desired results.

Besides assessing the results, we also apply the lessons learnt from evaluations in other programmes. Last year, for instance, we evaluated three programmes with overlapping themes such as youth leadership and youth advocacy. We gathered first-hand reports and results from twenty countries, and the programme teams evaluated these results several times. This allowed us to discern patterns of change in a particular political context and changes in community attitudes. You can read more about this evaluation in chapter 7.1.

Our monitoring and evaluation assessments provide a basis for continuous improvement and better cooperation. Through regularly assessing what is going well and what can be improved, our colleagues and partners are able to learn from each other and improve their skills and their work. As part of this process, during the year under review we developed our learning strategy, which is aligned with our organisational strategy. We identified specific knowledge areas we want to develop, such as how we can strengthen youth leadership, how we can operate more effectively in fragile situations and how we can streamline our internal processes.

IATI

At Plan International we believe in knowledge sharing. So we share our quarterly updates through the International Aid Transparency Initiative (IATI) platform.¹⁰ IATI is an internationally established standard for transparent reporting of results and financial data.

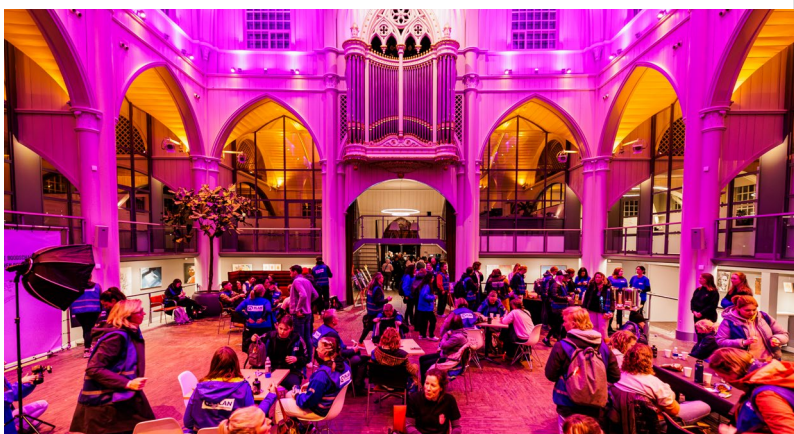
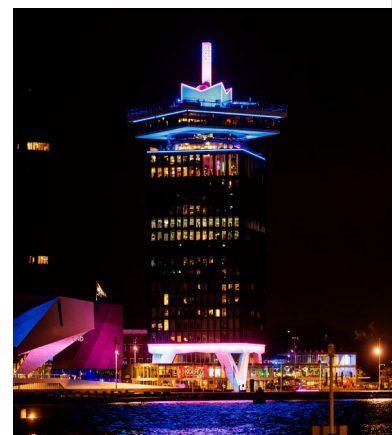
10 View [Plan International's IATI reports](#) online.



“
I’m happy that I can
show people that
girls can participate
and make our
voices heard.”



Night Against Sexual Violence



5. Our activities in the Netherlands

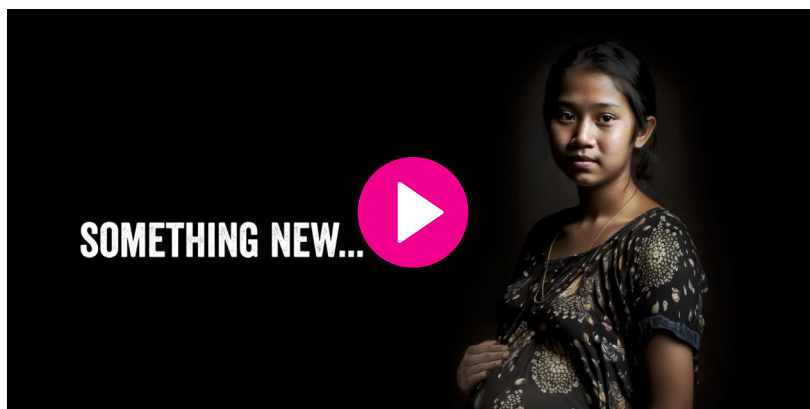
Our activities in the Netherlands include attracting new sponsors, retaining and engaging current donors, making the Dutch public more aware of the issues we address, and lobbying at a national level.

5.1 Attracting private sponsors

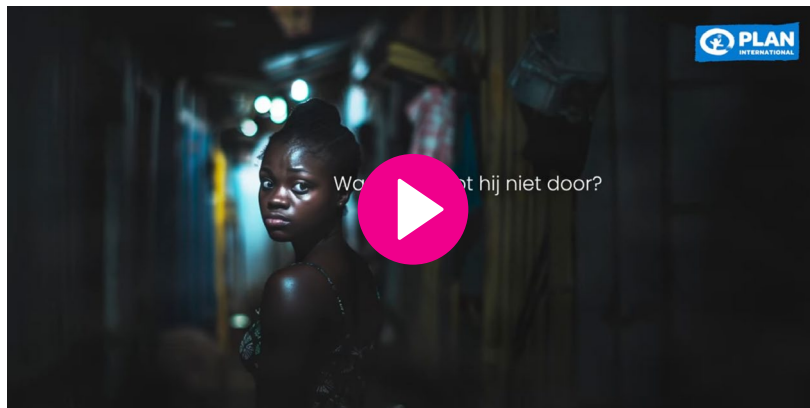
In the last financial year, the number of private sponsors of Plan International projects increased from 56,773 to 57,332. The number of child sponsors decreased from 37,989 to 36,194. We welcomed new child sponsors but more existing sponsors stopped donating, mainly due to their advancing years or death. Plan International is supported by a group of extremely loyal donors, some of whom have been sponsoring children for more than 40 years. Partly because of this loyal donor base, income from bequests grew during the year under review.

Campaigns

In addition to its ongoing always-on campaigns, Plan International ran two major publicity campaigns that contributed to the increase in the number of private sponsors. The first was a campaign against child marriage in the autumn of 2023 with the previously successful theme of 'Something old, something new, something borrowed, something blue'. This familiar saying, often associated with weddings, takes on a very different meaning in the context of child marriage. Hence, the campaign used it to illustrate the serious consequences of child marriage.



We ran a second major campaign in spring 2024. This was an online campaign against sexual violence as part of the communication and participant recruitment for our Night Against Sexual Violence initiative. In this campaign, we showed the fear experienced by many girls and young women when they have to walk the streets alone.



Night Against Sexual Violence

Night Against Sexual Violence is the main event organised by Plan International in the Netherlands. The second edition of the event was held on the night of 20-21 April 2024. Those who took part walked 20 kilometres through the streets of Amsterdam to draw attention to the issue of sexual violence and sexual harassment worldwide. Participants paid a 25-euro entry fee and raised as much sponsorship money as possible for the Safer Cities for Girls project in Kampala, Uganda. The initiative was a success. The 496 participants, who between them raised a total of 107,740 euros, were very enthusiastic about the experience, giving the event an average rating of 8 out of 10.



Run for Plan

In September 2023, 20 people ran the Dam tot Damloop event to raise money for Plan International. The course of this annual road race event in the province of North Holland is 10 English miles, or 16.1 kilometres. Our twenty participants raised a total of 8,299 euros in sponsorship for our projects worldwide, helping us achieve our aim of creating a better life for girls and young women worldwide.

5.2 Contact with sponsors

Sponsors are indispensable to Plan International. We are grateful for their financial contributions and the support they show for our themes through their commitment to Plan International. We value the opinions of our sponsors and regularly ask for their input. In the last financial year, we did this through a survey in our newsletter.

Since face-to-face meetings are also very important, in May 2024 we organised an event for our child sponsors. This allowed them to share their experiences and meet some of our staff. We also talked to them about child sponsorship over the years, looking at questions such as: What has changed since the 1970s? And what does this mean for our work worldwide and for our sponsors in the Netherlands? Those who attended had the opportunity to ask questions and share stories and experiences. Together we celebrated a shared sense of recognition!

“Impressive stories and a wonderful setting. I am going home enriched.”

“It is inspiring to see how many enthusiastic sponsors there are.”

“The organisation of the event was top-class. Keep up the good work!”

Queries and complaints

During office hours we can be contacted by phone. Queries and complaints are also submitted to us by email, through the contact forms on our website and through our social media channels. During the year under review, we logged 1,860 complaints and queries about our service, most of which concerned door-to-door canvassing. Staff shortages reduced the accessibility of the external donor service that processes cancellations for us, especially in January. More staff and improved software significantly reduced waiting times for those who contacted us by phone in the months that followed.

5.3 Lobbying and advocacy

The November 2023 elections marked a significant shift in the political landscape in the Netherlands. From 2027, the new cabinet plans to reduce development cooperation funding by 2.4 billion euros annually, slashing the budget by almost a third. While this is the largest cutback ever, it is offset by the ruling that, from the same year, the cost of first-year asylum reception may not exceed 10 percent of total development cooperation spending. This maximum percentage was arrived at partly in response to our years of lobbying as a member of the Partos industry association lobby group for development cooperation.

In addition to our efforts through Partos, we also lobby through other platforms such as the WO=MEN gender-equality platform, the Sexual and Reproductive Health and Rights (SRHR) platform, the Children's Rights Platform for Development Cooperation (PKIO) and the Humanitarian Action Platform (Platform Humanitaire Actie).

Elections

In the run-up to the elections, Plan International submitted information to the election manifesto committees of several political parties. We campaigned for investment in development cooperation, civil society organisations, SRHR, climate change action and humanitarian aid. Together with the SRHR platform, we organised an election debate between the representatives of several political parties. Plan International also met and became acquainted with government representatives before and after the elections.

Rights of girls and women

As part of International Day of the Girl (see also chapter 5.4), we presented the State of the World's Girls report on activism by girls around the world. What do girls experience when they engage in activism? What difficulties and dangers do they encounter?

On 10 October, Natanim, a girl activist from Ethiopia, presented the report to the Parliamentary Standing Committee for Foreign Trade and Development Cooperation and the director of the Social Development Department (DSO) of the Dutch Ministry of Foreign Affairs. Natanim elaborated on the report, which reveals that girls worldwide face obstacles in their activism. Plan International presented itself as an organisation that advocates for girls' rights and works to promote gender equality for and with girls and young women.

The week before International Day of the Girl, we organised an almost sold-out event featuring a debate on feminist foreign policy at the De Balie centre in Amsterdam. Dutch participants were joined by speakers and guests from countries such as Kenya, Uganda and Sierra Leone, where we are implementing the She Leads programme. Representatives from the Dutch Ministry of Foreign Affairs contributed to the debate.

Africa strategy

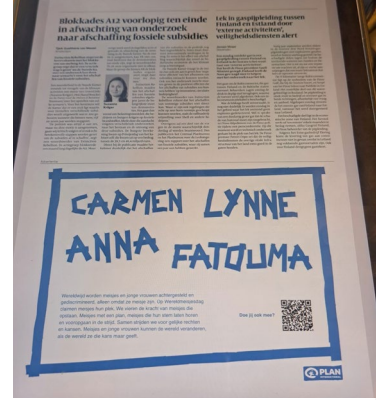
In preparation for the parliamentary debate on the Dutch government's Africa strategy, in autumn 2023, Plan International discussed input with members of parliament. We emphasised the importance of investing in youth employment and participation and were critical of migration deals with African countries. These concerns were echoed by several political parties during the debate itself.

SRHR

Again during the year under review, Plan International took an active stance in working with organisations promoting sexual and reproductive health and rights (SRHR). In discussing the budget for Foreign Trade and Development Cooperation with members of parliament, we stressed the continued importance of the Netherlands' leadership role on these issues.

Humanitarian aid

In the last financial year, Plan International actively lobbied in support of the work of the Dutch Relief Alliance (DRA), of which Plan International is a member. We also lobbied for recognition of the importance of (funding) nexus programmes. In the spring, Plan International organised a mini-seminar on nexus in partnership with the International Institute of Social Studies (ISS) and peace and humanitarian aid organisations PAX, ZOA, Cordaid and CARE. The purpose of the seminar was to exchange knowledge and experience.



WERELD-MEISJESDAG

(International Day of the Girl)



As the lead agency for emergency relief in Sudan, at the beginning of 2024 Plan International prepared a briefing for parliament. Together with the Netherlands Refugee Foundation, we established the Sudan Platform to enable more efficient exchange of information and collaboration between the organisations involved. We also arranged meetings with members of parliament, NGOs and diplomats for the country director of Plan International Sudan during his visit to the Netherlands. In April, Garance Reus-Deelder, director of Plan International in the Netherlands, visited the international donor conference on Sudan in Paris, where she called for more attention to be paid to the crisis and more humanitarian aid to the region.

5.4 Communication with the public

Through our external communication, we inform our supporters and the Dutch public about the work we do and seek to engage them in the issues we address. We also work to increase our brand awareness and promote our brand values. We do this through our own channels, editorial attention and paid content.

Visibility

Again during the year under review, Plan International put considerable effort into planning and securing editorial coverage. We tied in with current events and published reports. As a result, Plan International was frequently featured on leading media outlets such as the NOS Radio 1 Journaal and De Nieuws BV current affairs programmes, the Algemeen Dagblad newspaper and the Linda.nl women's content platform. Editorial content ranged from our efforts to support children with war trauma in Ukraine, to an analytical report on the UN goal of achieving gender equality by 2030 and sexual violence.

Our main platforms for online communication are our website, planinternational.nl, and the Instagram, Facebook, X and LinkedIn social media channels. This is where we respond to current events that tie in with the issues we address, showcase our results and expertise, and explain what we stand for and strive to achieve. In this way, we continue to inspire our supporters to join us in fighting for greater gender equality while also building a foundation for (future) online fundraising and reaching more people.

International Day of the Girl

In celebrating International Day of the Girl on 11 October 2023, we showed how girls are asserting their right to be heard. Billboards, videos and advertisements throughout the country featured girls marking their spot with blue tape to make it clear that they are standing up for their rights. A tape-over! The tape spelled the names of girls like Blessing, Yoselin and Lynne who are participating in Plan International programmes, whose stories could be read on our website. We also organised events with collaborative partners and a lunch with influencers. Plan International ambassadors Moïse Trustfull, Yara Michels, Rianne Meijer, LAKSHMI and Giovanna attended and shared our stories on social media.

Between us, we achieved considerable reach. The billboards, which were visible in 12 cities and at all Basic-Fit gyms in the Netherlands, were viewed more than 2.3 million times. The videos we posted on Instagram on and around International Day of the Girl were viewed more than 300,000 times, far more than our other videos, which average around 2,500 views. The influencers we invited to lunch achieved impressive reach, with an estimated media value of 85,500 euros.

“

I believe that child marriages are not good after what I experienced. It's stopping your dreams.”



6. The Plan International federation

Plan International in the Netherlands is part of the Plan International federation, which works in 83 countries in Africa, Asia, Europe and Latin America. Here is a brief overview of the results achieved by the Plan International federation in 2023-2024.



1,065,903 sponsor children were supported by **956,472** sponsors.



The Dutch public supported a total of **41,244** children (and their communities).



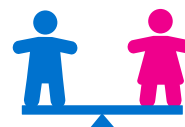
Plan International executed **1,421** projects in the 2023-2024 reporting year.



Through our projects, we reached **43,044,338** children.



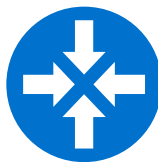
5,263,649 girls gained better access to education.



Child protection with special attention to gender equality: we reached **18,764,429** girls, boys, women and men.



We supported **1,124,164** girls in their activism – political and otherwise.



Plan International succeeded in reaching **12,225,341** people (children and adults) with humanitarian projects (child protection and education).



5,263,649 girls enjoyed better access to education.



Sexual and reproductive health and rights: we reached **32,027,752** girls, boys, women and men with programmes in this area.



“

*I want a better
future. I want
to learn and get
educated and to
become a doctor.”*

7. Collaborations

Collaborative partnerships are indispensable to Plan International.¹¹ We are proud of our partners and the positive difference we make together. Ever grateful for their advice and the time they devote to supporting us, we look forward to continuing to deepen our collaborations.

7.1 Governments

Dutch Ministry of Foreign Affairs

Since 2021, Plan International and the Dutch Ministry of Foreign Affairs have collaborated on three strategic partnership programmes: Break Free!, She Leads and Leaders of Peace. These programmes, which build on previous strategic partnerships and run through to the end of 2025, encourage girls and young women to advocate for gender equality and political engagement (She Leads), sexual and reproductive health and rights (Break Free!) and conflict prevention and social cohesion (Leaders of Peace). The lessons learnt from the interim evaluations in November 2023 were integrated into the programmes in 2024. You can read more about these programmes in Chapter 4.

Dutch Relief Alliance

The Dutch Relief Alliance (DRA) is a coalition of fourteen Dutch humanitarian organisations that work in partnership with the Dutch Ministry of Foreign Affairs to provide emergency assistance to those in need during international humanitarian crises. In January 2024, Plan International joined the DRA Board of Directors for two years. As a board member, we are committed to putting the people we support in crisis situations at the centre of the decision-making process and to deepening the culture of trust and cooperation among the alliance partners.

In the last financial year, Plan International helped implement the multi-year DRA programmes in Sudan, South Sudan and Ethiopia. As the situation in Sudan deteriorated during the course of the year, Plan International implemented two additional emergency relief projects together with DRA partners. We also organised acute humanitarian aid for the populations affected by the floods in Somalia, the revival of violence in Myanmar and the ongoing gang violence in Haiti. You can read more about emergency assistance projects in Sudan and South Sudan in chapter 4.

Down to Zero Alliance

In 2023, the Down to Zero Alliance launched Step Up the Fight Against Sexual Exploitation of Children (SUFASEC) as a three-year programme funded by the Dutch Ministry of Foreign Affairs. This programme is now in full swing. The alliance is led by Terre des Hommes Nederland and includes Plan International, Defence for Children – Ecpat (DCI-ECPAT), Free a Girl, Conexión and Child Rights Coalition Asia. We are working with these organisations to end child sexual exploitation in twelve countries in Asia and Latin America. You can read more about this programme in chapter 4.4.

WASH SDG Consortium

WASH SDG Consortium launched in 2017 came to an end in 2024. The consortium consisted of WASH Alliance International, SNV and Plan International, and was supported by the Dutch Ministry of Foreign Affairs. We presented the results of the WASH SDG programme together with our colleagues from

¹¹ All of the partners we work with are selected in accordance with our global Corporate Partnerships Ethical Engagement Policy.

Bangladesh, Nepal, Indonesia, Zambia, Uganda, Ethiopia and Tanzania at a concluding seminar. You can read more about this programme in chapter 4.4.

Dutch Embassy in Bangladesh

2023 saw the launch of Shomotay Tarunno (Bengali for 'young people for equality'), a new project co-funded by the Dutch Embassy in Bangladesh. The project aims to improve the position of girls and women in Bangladesh by challenging gender stereotypes and showing how things can be done differently.

We are working with strategic partners in the public and private sectors, universities, training institutes and youth organisations. By actively involving young people and youth organisations, we can support them to participate in and contribute to the decision-making at regional and national levels.

European Commission

The European Commission is another important strategic partner for Plan International. Two departments within the European Commission are especially important to our mission: the Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO) and the Directorate-General for International Partnerships (DG INTPA). Through the latter department, the European Union is funding two key projects: Our Voices Our Choices, which supports human rights activists in Bangladesh, Nepal and Thailand, and SAFE Online, which is working to prevent (online) child sexual abuse in Philippines.

Plan International and DG ECHO collaborated on six projects during the year under review: one in South Sudan, Mozambique and Dominican Republic, two in Ethiopia, and a regional project in Bolivia, Colombia, Ecuador and Peru. These projects provide education and protection by ensuring that, among other things, children in crisis situations can resume their schooling and receive psychosocial support if they have experienced (sexual) violence. Some of the projects also supply basic needs such as food and water. The regional project in Latin America provides education and protection as well as disaster and violence preparedness training. In this way, in addition to delivering assistance in crisis situations we also help mitigate the impact of future disasters. You can read more about the project in Ethiopia in chapter 4.1.

7.2 Foundations

Bernard van Leer Foundation

Plan International and the Bernard van Leer Foundation have been working together in Jordan since 2017. The foundation is dedicated to advancing support for early childhood development and child rights. Following the successful implementation of the First Steps Big Steps (FSBS) project, in 2022 Plan International was awarded funds for the follow-up project (FSBS-2).

The second phase, implemented from 2023 to the end of 2024, focuses on improving parenting support and knowledge on early childhood development within the health sector in Jordan. A FSBS-2 pilot showed positive results and will be rolled out on a wider scale by the Ministry of Health of Jordan.

Giro555

Plan International has been a member of Cooperating Aid Organisations (Samenwerkende Hulporganisaties (SHO)) since 2015. These organisations join forces under the banner Giro555 to raise money for major disasters. While the situation in Gaza was closely monitored, inability to gain access to deliver emergency relief made a large-scale joint emergency response infeasible during the year under review. However, Plan International supported people in Gaza whenever possible, providing food, water

and other basic necessities. Other aid organisations are also doing as much as possible despite the dangerous situation and limited access to the area.

A Giro555 campaign launched on 6 February 2023 to help those affected by the massive earthquake in Türkiye and Syria came to an end during the year under review. Plan International decided not to share in the proceeds because we do not have offices in those countries. Other organisations were better equipped to provide effective emergency relief in this case. The campaign was supported by the other members of Giro555 and raised more than 128 million euros.

7.3 Dutch Nationale Postcode Loterij

Plan International has been working with the Dutch Nationale Postcode Loterij since 1998. The support provided by the lottery is invaluable to our mission. Last year's annual contribution of 3,150,000 euros enabled us to fund a range of projects in countries such as Philippines, Sudan, Ethiopia, Zambia, Thailand, Dominican Republic and Gaza. You can read more about some of these programmes in chapter 4.

The Talents Unlimited project, which we were able to fund with an Extra Contribution from the lottery, is an excellent example of our joint impact. Through this project, which has now ended, we organised education, employment and entrepreneurship initiatives to support young Syrians who had fled to Jordan. The results of the project can be glimpsed at the Blooming in a Ring of Fire exhibition at the Amsterdam Museum, which features the inspiring stories of five women on the run and can be seen until May 2025.

Besides providing financial support, the Dutch Nationale Postcode Loterij also contributes to the visibility and awareness of our mission. Together with our partner Return to Sender, which supports women in poverty-stricken areas by selling items they make, we ran an advertisement and discount code in the Voordeelagenda book of offers for lottery participants. The lottery also posted our video 'Every strong woman was once a girl' on social media on International Women's Day.

7.4 Major corporate partners

Plan International attaches great importance to its collaborations with private sector partners. We leverage their networks, products and expertise to develop innovative solutions that increase our impact. At the same time they advance their global social impact by working with Plan International. Between us, we improve the situation of girls and young women worldwide.

ACT Commodities

Together with ACT Commodities, we are implementing an eco-entrepreneurship project that supports young people in the province of Chimborazo in Ecuador. You can read more about this project in chapter 4.1.

TUI Care Foundation

Plan International has been collaborating with TUI Care Foundation since 2016. We are currently implementing joint projects in Dominican Republic and Thailand. In both projects, we support vulnerable young people, especially young women, by providing training that prepares them for jobs in the tourism sector. Students develop vocational, personal and basic financial skills and receive sexual education. The project helps young people protect themselves from exploitation and make conscious choices about their future, while providing holiday resorts with qualified and motivated staff.

AkzoNobel

Saksham

In 2024, we celebrate thirty years of partnership with AkzoNobel. The Dutch multinational supports Saksham, a Plan International programme in India that addresses youth unemployment and encourages young people to pursue financial independence so they can create a better future for themselves. We do this by, among other things, offering training and supporting those who want to set up their own business. Young people can also choose to train at the AkzoNobel Painting Academy in Delhi. This prepares them for a job in the painting industry, a growing sector with many opportunities.

Since the launch of Saksham in 2022, 391 men and 464 women have found jobs through the programme. These young people are often the first in their families to have an employment contract. This has a huge impact on their lives and future. Saksham is challenging stereotypes as more and more young women in India take on roles previously dominated by men.

LinkedIn-training

Social media experts from AkzoNobel and the Plan International communications team co-developed a training course on LinkedIn for programme staff at the office of Plan International in the Netherlands. Among other things, the staff learned how to write effective LinkedIn posts that enhance the impact of Plan International communications.

Accenture

During the year under review, professional services specialist Accenture supported Plan International by offering pro bono consultancy services. More than fifty Accenture employees worked on various projects. Among other things, UX/UI consultants from Accenture helped create an app that maps sexual harassment on the street. Accenture organised an AI Datathon where a number of our staff explored ways of using artificial intelligence to enhance our effectiveness. Accenture also ran an intensive three-day training course on Design Thinking. We plan to apply this methodology to develop more innovative and creative solutions in our work and programmes.

ASML Foundation

As in previous years, the ASML Foundation supported the STEM 2.0 project, which introduces pupils at rural schools in China to science, technology, engineering and mathematics (STEM) subjects. In this programme, we work with teachers, school boards and parents to promote equal opportunities for boys and girls. In addition to learning about innovative technologies such as robotics, pupils are supported to develop their self-confidence and life skills.

Between the launch in 2022 and March 2024, 3,618 children (51 percent girls, 49 percent boys) engaged in STEM activities and a total of 1,471 children (59 percent girls, 41 percent boys) attended STEM clubs after school.

GSRD Foundation

The GSRD Foundation has been supporting Plan International since 2010. In 2021, we co-launched Economic Empowerment for Vulnerable Youth, a three-year project in Shaanxi, China, that teaches young people (mainly young women between the ages of 16 and 29) relevant vocational skills and supports them to navigate the labour market.

Between July 2023 and March 2024, 244 young people completed vocational training and 87 percent of them went on to find paid employment. These young people are now working as makeup artists, photographers, video producers, editorial assistants and media staff.

Adyen

The Dutch payment platform Adyen enables us to raise money for Plan International both online and in shops. The campaign organised by our partner UNIQLO in its European shops, including those in the Netherlands, from October to December 2023 is an excellent example. The successful campaign collected tens of thousands of donations and enabled us to reach a new audience.

In October 2023, Adyen hosted an inspiring event at its headquarters to mark International Day of the Girl. During the event, we had the honour of welcoming Natanim, a girl activist from Ethiopia, who led an interactive Q&A session. Her story and passionate commitment to girls' rights made a deep impression on everyone present.

Citi

In June 2024, we co-hosted a Power of Partnerships event with global financial services firm Citi. At the event, we presented some of our main programmes and spotlighted long-standing partnerships. We also explored possible new collaborations to improve the position of girls and young women worldwide.

7.5 Improving collaboration with partners

In 2023, we conducted interim evaluations of three major collaborative projects: Break Free!, Leaders of Peace and She Leads. These programmes are funded by the Dutch government and implemented in partnership with international NGOs and network organisations. A key aim of these evaluations was to gain a better understanding of our collaboration with our partners so we can improve it.

The findings indicate how we can manage our partnerships more effectively in the future. For example, it became clear that colleagues working in areas where the programmes are being implemented are more satisfied with the functioning of the partnership than those working at a greater distance.

As for the decision-making process, the evaluations showed that it works well when employees focus on a single programme. They are then more involved in the decision-making than when they manage several projects simultaneously. It also became apparent that organisations from western countries feel they can exert considerable influence on decisions within the partnership, while staff in the countries where the programmes are being implemented feel that their organisations should be more involved in the decision-making. This shows that there is a power imbalance between the organisations, both in terms of people and resources.

We plan to convert these findings into more inclusive and efficient collaborations. The Knowledge Platform Security & Rule of Law (KPSRL) has awarded us a grant to fund the process. Through our Reshaping Partnerships project, we are exploring what effective collaboration looks like and how we can achieve it. The project team consists of colleagues from Plan International in Kenya and the Netherlands, the Forum for African Women Educationalists (FAWE) and a youth representative from Kenya. Using a co-design approach, we are working with the stakeholders to understand the problems and identify the most appropriate solutions.

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*I am proud of my
own business,
with which I
can support
my family.”*



Claudine (21) Rwanda. ©Plan International

8. Our organisation

Plan International in the Netherlands has a two-tier board structure with a separate management board and supervisory board. The organisation is led by a single-member management board. The Managing Director works closely with the management team, which consists of the Chief Financial Officer, Chief Marketing Officer and Chief Programme Officer.

The relationship between the management and supervisory boards is defined by the organisation's articles of association, the Internal Regulations of the Supervisory Board and a separate management charter. The Internal Regulations are in accordance with the Code of Good Governance set out in the CBF Recognition Scheme Standards for Charitable Organisations. The statement of independence and avoidance of conflicts of interest has been signed by the Managing Director and all members of the Supervisory Board. You can find more information (in Dutch only) on our [website](#).

8.1 Our staff

During the year under review, Plan International employed an average of 116 staff, with 67 percent working full time and 33 percent working part time. This corresponds to 109 FTEs. Of these employees, 76 percent identified as women and 24 percent identified as men. The average age of our workforce was 44 years.

Plan International is a learning organisation: we offer our staff opportunities to develop their skills in an environment that is always evolving. Both Plan International in the Netherlands and the Plan International federation provide employees with extensive education and training opportunities in the form of webinars and workshops. Some of these courses, including those on safeguarding, gender and women's rights, are mandatory for all staff. To strengthen leadership skills, in April 2024 we launched a two-year management development programme based on our feminist leadership principles.

Diversity

At Plan International we value diversity, treat each other with respect in the workplace and have zero tolerance for racism. We address inequality both in the workplace and in our programmes. When recruiting, we explicitly invite applications from anyone who wishes to contribute their talents to our organisation, regardless of their cultural background, gender, age, religious beliefs or sexual orientation. Furthermore, Plan International in the Netherlands has been a bilingual (Dutch-English) organisation for several years, so we also offer a pleasant working environment for colleagues who do not speak Dutch. Thanks to these efforts and the changes in the labour market, our workforce is becoming increasingly diverse.

Plan International is committed to providing opportunities for young people. One of the ways we do this is by regularly offering student internships in various departments.

Hybrid working

We attach great importance to striking a balance between, on the one hand, maintaining a connection with our staff and, on the other, accommodating their need for flexibility in terms of where and when they work. Hence, Plan International offers the option of hybrid working, which allows staff to spend half of their time working at the office and the other half working from home. To keep employees engaged and informed, every other week we hold a hybrid update meeting (Keek op de Week). We also arrange informative lunch meetings and other office gatherings on a regular basis.

During the year under review, we proposed the option of sabbatical leave. This will allow staff to take unpaid leave for a continuous period of anything from six weeks to six months. This unpaid leave policy will be added to the secondary benefits in the next financial year.

In the summer of 2023, we conducted a risk inventory and evaluation (RI&E) as part of a study on health and safety in our new work environment. Some of the risks we identified included work processes, workplaces and physical and psychosocial risks, such as work pressure and the possibility of exposure to aggression, discrimination, sexual harassment and/or bullying. We were already aware of the issues that surfaced and are working on solutions. In addressing work pressure for example, it was recommended that we analyse absence per department to gain a clearer understanding of which departments have the highest absence rates. We are pleased to report that the RI&E shows that we are doing extremely well as an organisation.

Employee satisfaction

In November 2023, we conducted another employee satisfaction survey. The survey is carried out every two years by an independent agency. Again, the results were positive. An overall satisfaction score of 7.5 was an improvement on the previous survey in 2021, when the score was 7.2. However, the survey also revealed areas of concern and, as on previous occasions, we have prepared an action plan to address them.

Plan International is not party to a collective labour agreement. The organisation has its own remuneration policy, which is periodically reviewed against the industry benchmark. Every year, Plan International adjusts salaries in line with the consumer price index (CPI) published by Statistics Netherlands (CBS) if this is financially feasible. In the last financial year, the CPI fluctuated to such an extent that it was not financially feasible to use it as a benchmark. So instead we used the collective wage index.

Volunteers

During the year under review, Plan International was supported by 35 volunteer translators who translated the documents we send to our child sponsors. Another two volunteer translators helped us translate correspondence between sponsored children and their sponsors.

8.2 Works Council

The Plan International Works Council consists of seven members (five women and two men) from different clusters and teams. The Works Council is an employee participation and co-determination body that fulfils two key roles: it represents the interests of Plan International employees and it promotes the interests of the organisation as a whole.

The members of the Works Council meet every three weeks. Every six weeks they meet with the Managing Director and a representative from the HR department. Depending on the agenda, these meetings may also be attended by a member of the management team or the Works Council may schedule separate meetings with members of the management team. Once a year, the Works Council meets with some of the supervisory directors. In the last financial year the Works Council became acquainted with two new members of the Supervisory Board at this meeting.

During the year under review, among other things the Works Council was asked to advise on the new Project Finance team structure and expressed a positive opinion. The majority of its recommendations were adopted by the management. The Works Council also approved the new unpaid sabbatical leave

scheme and the amended whistleblower policy and was actively involved in the employee satisfaction survey and the development of the new travel policy.

On 1 January 2026, Plan International will enter into a new pension administration agreement. A Pension Working Group guided by an external consultant, in which the Works Council is represented, has been set up to advise on the process. The pension scheme must be approved by the Works Council. Therefore, in due course, the Works Council will independently assess the details of the scheme in consultation with the employees. In May 2024, it became clear that Plan International is to undergo a major organisational change. To prepare for this, the Works Council attended a training course to update the necessary knowledge. The Works Council also defined a framework of points against which the process and its outcome will be assessed.

8.3 Sexually transgressive behaviour

Our annual Safeguarding Progress Report is published in March of each year, a few months after the annual report on the previous financial year. The figures on safeguarding in this annual report are therefore based on incident reports received during the 2022-2023 financial year. A safeguarding incident report concerns children, adolescents and/or participants in Plan International programmes who have experienced transgressive behaviour.

Between 1 July 2022 and 30 June 2023, 45 incidents of sexually transgressive behaviour were reported through Plan International's Global Hub. These incidents occurred worldwide and did not involve staff at Plan International in the Netherlands. Those who experienced the behaviour and their families were offered assistance and put in touch with organisations that provide specialist medical and psychosocial care.

Seventeen of the 45 reports were upheld and handled. Two reports are still being investigated by Plan International. Sexual offences are always reported to the appropriate local authorities. In the year in question, thirteen of the reported incidents were handled in this way. In four instances, there was not enough evidence to justify further action and nine of the reports were dismissed as unfounded.

Five of the seventeen reports that were upheld involved a Plan International employee. The other twelve involved an outside party (a person employed by a partner organisation, a volunteer or a person working with Plan International in some other capacity). Two of the thirteen incidents investigated by local authorities involved a Plan International employee. In all cases, the perpetrator was dismissed or the collaboration was terminated.

Other forms of transgressive and unacceptable behaviour

Worldwide, there were 83 reports of other forms of unacceptable behaviour towards children, adolescents and/or participants in Plan International programmes. Of the 64 reports that were upheld, 25 involved physical, verbal or emotional abuse or neglect. Eight of these 25 cases involved a Plan International employee. Seventeen involved an outside party (a person employed by a partner organisation, a volunteer or a person working with Plan International in some other capacity).

Thirty-nine of the reports that were upheld involved other violations of Plan International's Safeguarding Policy, such as unescorted or inappropriate contact, visits or communication with children, adolescents and/or participants in Plan International projects and potential endangerment of children or participants

through failure to follow procedures. In thirty of these cases, children or participants were not adversely affected.

Each time an incident was reported, we investigated and evaluated the well-being of the children and participants involved. Plan International also placed further emphasis on additional staff training, the issuing of warnings and stricter monitoring of professional conduct. Several of our safeguarding policies were updated and tightened.

Preventing fraud

Plan International takes fraud prevention very seriously. Our zero-tolerance approach to fraud is defined in our global Anti-Fraud, Anti-Bribery and Anti-Corruption Policy. All cases of (suspected) fraud are investigated by the Counter Fraud Unit of the Plan International federation.

There were no cases of fraud in the Netherlands during the year under review. However, there were four cases of (suspected) fraud in projects funded through Plan International in the Netherlands.

The first case occurred in Myanmar, where a partner in the area failed to follow procurement procedures. Thanks to swift action by our office in Myanmar, there were no financial consequences. The second case occurred in Ghana and involved unverifiable participant travel expenses. This case is still being investigated. The third case was in Niger and involved fraud in the awarding of contracts by a partner in the area. The financial impact was 27,733 euros. The contract with the partner has been terminated and internal procedures have been tightened. Plan International in Niger is taking action to recover the fraudulently obtained funds. The last case occurred in South Sudan and involved wrongful reporting of salary expenses by a partner in the area. The amount in question has since been repaid. The individuals involved have been replaced and procedures have been tightened. The collaboration was suspended while the case was being investigated and recommendations were implemented but has since resumed. There were no financial consequences.

Fraudulent conduct may lead to dismissal of the persons involved. Recovery of the amount lost through the fraud is always pursued. If necessary, internal guidelines are tightened and enforcement procedures are improved. Criminal offences are always reported to the relevant authorities.

Any case of transgressive behaviour or fraud is one too many. Therefore, besides looking at individual cases, we also consider the overall picture. The number and nature of the incident reports during the period in question did not give us cause to adjust our policies, systems or processes.

8.4 Managing risks and uncertainties

The risk policy and risk management system used by Plan International in the Netherlands comply with the risk policy defined by Plan International's Global Hub in line with ISO 31000:2018.¹² This policy enables the organisation to minimise the possibility of errors, remain alert and proactive in anticipating potential risks and monitor and address potential weaknesses within the organisation. Plan International also complies with CBF (Central Bureau for Fundraising) guidelines and has ANBI (Public Benefit Organisation) status.

¹² [ISO 31000:2018](#) is an international standard that provides guidelines on managing risks faced by organisations.

On our website www.planinternational.nl/over-plan/keurmerken we explain (in Dutch only) how we manage financial risks and prevent operational disasters.

Operational risks, including those due to operating in often highly fragile contexts, are detailed in reports submitted to the Plan International federation every quarter and discussed with the Supervisory Board's Audit Committee once a year.

Strategic risks are discussed when developing strategy and in periodic progress reports. The main strategic risks are:

- Overreliance on limited funding sources
- The downward trend in (child) sponsorship over the long term due to the changing profile of private sponsors
- The current political climate, in which long-term investment in development cooperation appears to be under pressure. This creates uncertainty regarding the feasibility of funding external projects and the internal organisation
- The complex, international and fragile context in which activities and projects are carried out, which poses increased risk of non-compliance, fraud and corruption causing financial and/or reputational damage
- The growth of our humanitarian portfolio since lower cost recovery in humanitarian aid contracts could impact our financial stability
- The sometimes overly narrow definition of 'localisation' by donors, which occasionally results in unachievable criteria for cost-sharing with local partners in relation to our roles and responsibilities

We have mitigation plans in place to address these risks. The level of risk we accept varies depending on the nature of the risk. When it comes to the risk of non-compliance, for instance, our risk tolerance is low. Partly in this context, during the year under review additional attention was devoted to internal training with the aim of recognising and preventing fraud and corruption. Yet when it comes to fundraising, we are prepared to accept the slightly higher risk

associated with innovative methods and pilot projects. Funds raised from private sources are crucial to the future of our organisation, but market developments and rising costs necessitate more effort and creativity on our part to maintain existing levels. We are actively looking into new channels and ways to approach our various target audiences in order to be less reliant on methods such as door-to-door canvassing. We develop a test plan with performance indicators for all our fundraising efforts. Budget spending is done in phases and is regularly evaluated. We also work to strengthen our relationships with our donors and keep organisational costs as flexible as possible.

Our risk acceptance in relation to localisation (shifting responsibilities to the countries where we work) is low. This calls for the exercise of caution when transferring tasks and close consultation with partners on the division of responsibilities. To fulfil our localisation ambitions, we are dependent on several parties both within and outside of the Plan International federation. This means that we do not have full control over the pace or exact outcomes, which may vary considerably from one country to another. This will be taken into account when reviewing this strategic goal.

Travel safety

While our sustainability and localisation efforts mean that we travel less than we did a few years ago, when necessary we travel to the countries where our programmes are being implemented. In doing so, we adhere to Plan International's International Standards of Safety and Security. Thorough preparations are made prior to each trip. Those who travel are given a detailed briefing and careful consideration is given to whether the Plan International office in the country to which the employee is travelling can guarantee an acceptable level of safety. Debriefing and aftercare are arranged after a trip to an area with an increased safety risk.

Staff are also responsible for ensuring that they remain safe while travelling. They are expected to prepare thoroughly for their trip and to check that all necessary precautions have been taken to ensure their safety. To minimise risks, all staff undergo safety training before visiting a Plan International country office for the first time. After each trip, staff are required to write a report describing what was achieved by the trip, what they learned and how they perceived the safety situation in the area.

8.5 ESG-targets and results¹³

	Long-term strategic goal	Goal for FY24	Results FY24
Environmental policy	All Plan International activities are climate-neutral	By the end of FY24, we are fully prepared to be climate-neutral (partly through offsetting) from the start of FY25	Climate Change Coordinator appointed
			Reporting system finalised
			Carbon offsetting through Climate Neutral Group
			Bank relations analysis not yet started, lower priority
			Partial success in developing more activities to induce behavioural change in employees
Social policy	Plan International is seen as the best place to work in the Netherlands' development and humanitarian sector	The results of the employee satisfaction survey are more positive than the previous survey. Employees see improvement	Employee satisfaction survey showed a more positive response
			Some internal working groups are not yet active
			Our leadership development plan is based on feminist leadership principles
Corporate governance policy	Our partners and stakeholders see us as an ally in advancing feminism, making girls and young women the central focus and implementing anti-racist policies	More employees under the age of 30 have permanent contracts than in FY21 Young people are included in our organisation and Supervisory Board	Considerable youth participation in global forums
			Plan International took on more young people but may be unable to offer them permanent contracts in the current financial situation

¹³ ESG: environmental, social and governance plans.

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*I learnt that
girls can
change the
world.”*



9. The Supervisory Board looks back on the year

Plan International in the Netherlands has a Supervisory Board formed by seven members. The board has two committees: an Audit Committee that advises on the organisation's financial statements and budgets, and a Remuneration Committee that advises on management salaries, employment law and pay structures within the organisation.

Meetings and consultations

In the last financial year, the Supervisory Board met on four occasions. The Audit Committee also met on four occasions. The Remuneration Committee met once. The board conducted its annual self-assessment in March 2024. In addition to the regular meeting schedule, there were informal meetings and consultations between the Supervisory Board, the Management Board, the Works Council and the management team. Anja Montijn, Chair of the current board, met several former members of the Supervisory board at a lunch meeting on the history of our organisation.

During the year under review, matters addressed by the Supervisory Board included:

- The adoption of the most recent annual report and financial statements
- Our interim strategy evaluation
- The implementation plan for the last two years of our five-year strategic plan
- The approval of the Annual Plan and budget for the 2025 financial year
- The new political reality in the Netherlands and its impact on our organisation
- Developments within the Plan International federation
- The results of the two-yearly employee satisfaction survey
- The results of the WASH SDG programme that ended this year

In addressing these matters, this year the main questions considered by the Supervisory Board and put to the Management Board were:

- How prepared is the organisation to withstand an unexpected drop in revenue? Is the structure of the organisation sufficiently flexible and resilient?
- Are the strategy and the annual plans based on the strategy sufficiently focused?
- What do international developments within and outside of the Plan International federation (such as the transfer of tasks and responsibilities in line with localisation objectives) mean for our organisation?

Among other things, these questions led to a clearer set of priorities and the allocation of resources was adjusted accordingly.

For the first time in several years, the Supervisory Board, Management Board and management team met for an away day to explore these issues in depth.

Representation within the international federation

Two members of the Supervisory Board represent Plan International in the Netherlands at the Members' Assembly. This is the highest decision-making body within the Plan International federation. One of the delegates from the Supervisory Board is also a member of the international Programme Committee, which advises on international programmes.

Discharge

With thanks to the Managing Director and the entire organisation, the Managing Director was discharged of her responsibility in respect of the policies pursued in the last financial year.

On behalf of the members of the Supervisory Board:

Anja Montijn (Chair), Susan Blankhart, Hanco Gerritse, Alfred Levi, Geneviève Lieuw, Krizna Gomez and Pavithra Ram.

A. H. (Anja) Montijn Chair since 12 June 2018	Member since 12 June 2018, not eligible for reappointment
Member of the Supervisory Board, Fugro Non-Executive Director, OCI	Other positions at the end of the reporting year: Board member, VEUO
S.T. (Susan) Blankhart Mrs Blankhart worked for the Netherlands Ministry of Foreign Affairs for over 34 years, the last 15 of which as ambassador in Sri Lanka, Costa Rica, Egypt and Sudan.	Member since 6 November 2017, not eligible for reappointment Other positions at the end of the reporting year: Member of the Supervisory Board, RNW Media Treasurer, Achmea Foundation Director, FemDiplo Academic Board, Georg Arnhold Program Chair of the Advisory Board, REF FM
J.J. (Hanco) Gerritse Chair of the Audit Committee	Member since 13 April 2017, not eligible for reappointment
Financial Director, ProRail	Other positions at the end of the reporting year: Secretary, Stichting Continuïteit AVNM (Algemene Vereniging Nederlandse Militairen) Member of the Supervisory Board, Stichting 113 Zelfmoordpreventie

G.M. (Geneviève) Lieuw

Member of the Board, Netherlands
Institute for Human Rights

Member since 15 February 2021, eligible for
reappointment

Other positions at the end of the reporting year:

Member of the Supervisory Board, Stichting Reclassering
Caribisch Nederland
Member of the Appeals and Advisory Committee for CAF
11 and comparable matters, Tax Administration of the
Netherlands
Board member, Stichting Pride Amsterdam
Chair of the Supervisory Board, Mondriaan Fund
Member of the Supervisory Board, Stichting
Vrouwenopvang Rosa Manus
Member, Nederlands Juristen Comité voor de
Mensenrechten (NJCM)

A.E. (Alfred) Levi

CEO, Heelal BV

Member since 19 April 2021, eligible for reappointment

Other positions at the end of the reporting year:

Member of the Supervisory Board, Stichting Nederlandse
Ether Reclame (STER)
Member of the Supervisory Board, Quooken
Member of the Supervisory Board, IJsvogel Groep
Chair of the Supervisory Board, Hoogvliet Supermarkten
Board member, Stichting Amantia
Member of the Supervisory Board, Holland Casino BV
Member of the Supervisory Board. Mauritshuis
Board member Stichting Exploitatie Warenar
Member of the Supervisory Board Mardouw Olives
South Africa

Ma.K.S. (Krizna) Gomez

Founder and CEO, Tala Strategies B.V.

Member since 19 September 2023, eligible for
reappointment

Other positions at the end of the reporting year:

Board member Center for Justice and Accountability, US

Mrs P. (Pavithra) Ram

Senior Programme Manager, IDH

Member since 19 September 2023, eligible for
reappointment

Other positions at the end of the reporting year:

Consultant/Advisor: Sustainability | Gender and DEI

**“
I’m very excited
to go back to
school. I dream
of becoming an
educated woman.”**



Aysa (12), Bangladesh. ©Plan International

10. Looking forward to 2025

'Learn', 'lead', 'decide' and 'thrive' are the four themes of our international strategy and the four core areas of our global expertise. Plan International in the Netherlands is strongest in the areas of 'lead' (especially youth participation), 'decide' (especially sexual health and rights) and 'thrive' (protection against violence). In planning our efforts in the latter core area, we decided to lower the priority of water, sanitation and hygiene (WASH) from the 2025 financial year onwards as this is no longer a core element of Plan International's global strategy. This makes it increasingly difficult to fund and implement these programmes.

We will continue to operate in the same countries in the next financial year. Our largest programmes are in the Middle East and Eastern and Southern Africa. We plan to expand our work in South Sudan, Sudan and Ethiopia, where we see opportunities to increase our contribution to both development and emergency assistance projects.

Within our programmes, we continue our efforts to create positive impact at three levels. At community level, we support people to bring about social change by, among other things, changing norms and behaviours. At a national level, we strive to make an impact by, among other things, working to change laws and regulations and improve enforcement. And at an international level, we advocate for change through international treaties and forums, such as UN committees, conferences and international political events.

Our three strategic areas of focus are:

1. Generating income for our work worldwide

Our budgeted revenues for the next financial year are equally divided between development programmes, emergency assistance programmes and non-earmarked income. At just over seventy million euros, revenues are budgeted slightly lower than in the 2023-2024 financial year. For now, we are assuming that, in the year ahead, ongoing strategic partnerships with the Ministry of Foreign Affairs will not be affected by recent political developments. We are, however, developing a cost-reduction plan to accommodate anticipated cuts in subsequent years.

We continue to focus on raising more funds from private donors, even though the increase in income will be limited. We are happy with our donor base, which now stands at around 100,000. We are currently heavily reliant on street, door-to-door and campaign fundraising. However, we will also host what we hope will be a successful third edition of our Night Against Sexual Violence initiative next year.

2. Developing and implementing programmes

As a Grand Bargain and Pledge for Change signatory, Plan International strongly supports the shifting of power, resources and organisational responsibility to the countries where programmes are implemented. As our colleagues in the programme countries assume increasing responsibility for implementation, Plan International in the Netherlands will experience major changes as its involvement in developing and delivering programmes diminishes. In the next financial year, we will conduct pilot projects with offices in various countries to explore ways of further implementing localisation. This will affect roles at our Dutch office.

Plan International in the Netherlands will continue to monitor, evaluate and improve programmes. These will remain crucial tasks, also in the longer term. To strengthen our capacity in the area of programme

accountability, and also in response to external audit recommendations, we plan to create a central compliance role within the organisation.

3. Lobbying and advocacy

The major cuts in development cooperation planned by the new Dutch cabinet make lobbying even more important in the next financial year. Together with partners, we will lobby to stress the importance of development cooperation and humanitarian aid and their effectiveness, also for the Netherlands.

Towards the end of the 2025 financial year, we will start developing our new strategy and long-term budget for the financial years 2026 to 2030. At that point, there will be clarity regarding the continuation of the current strategic partnerships with the Dutch Ministry of Foreign Trade and Development Cooperation. These collaborations currently represent a large part of our work.

10.1 Long-term budget

Combined statement of income and expenditure

€ x 1.000

	Actual FY24	Budget FY24	Budget FY25	Budget FY26	Budget FY27	Budget FY28	Budget FY29
Combined statement of income and expenditure							
Baten							
Revenue from private sponsors	21,912	20,504	20,677	20,697	20,606	20,543	20,484
Revenue from corporate sources	2,400	1,670	1,510	2,130	2,130	2,130	2,130
Revenue from lottery distribution funds	3,150	3,150	3,150	3,200	3,250	3,300	3,350
Revenue from government grants	39,535	42,213	41,975	30,738	22,850	23,050	23,400
Revenue from other non-profit organisations	790	1,350	2,865	1,100	1,150	1,150	1,150
Sum of revenue raised	67,787	68,887	70,176	57,864	49,986	50,173	50,514
Expenditure							
A Dutch programmes, partners and alliances	22,670	22,449	29,478	17,737	14,062	14,273	14,484
B Education and awareness-raising	3,403	3,611	3,826	3,305	3,222	3,274	3,327
C Made available to Plan International	34,600	35,813	32,571	31,892	28,064	28,004	27,947
Spent on objectives	60,673	61,873	65,875	52,934	45,348	45,551	45,758
Fundraising expenses	4,363	4,759	5,005	4,300	4,100	4,050	4,000
Management and administration costs	937	1,097	1,258	920	904	920	930
Sum of expenditure	65,973	67,729	72,138	58,154	50,352	50,521	50,688
Balance before financial income and expenditure	1,814	1,158	1,962-	289-	365-	348-	174-
Balance of financial income and expenditure	459		300	150	150	150	150
Balance of income and expenditure	2,273	1,158	1,662-	139-	215-	198-	24-
Key ratios							
Spending on objective as % of total income	89.5%	89.8%	93.9%	91.6%	90.9%	91.0%	90.8%
Spending objective as % of total expenditure	91.9%	91.4%	91.3%	91.2%	90.3%	90.4%	90.5%
Fundraising expenses as % of total expenditure	6.6%	7.0%	6.9%	7.3%	8.0%	7.9%	7.7%
Management costs as % of total expenditure	1.5%	1.6%	1.7%	1.6%	1.8%	1.8%	1.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
FTEs (excl. FTEs on-charged to other NOs)	111	108	112	94	84	84	84

Notes to expected income and expenditure

Parliamentary elections in the Netherlands in the year under review marked a significant shift in the political climate concerning development cooperation. Between 2025 and 2027, announced cuts at unprecedented levels will reduce the budget by more than thirty percent. In this context, when it comes to government involvement in the work of Plan International and other organisations in the sector in the coming years, the prospects are poor.

Plan International faces considerable uncertainty regarding government grants in the coming years. This will apply even more so from the calendar year 2026, when the main programmes currently funded by the government come to an end.

This introduces long-term budget uncertainty as regards both expected income and organisational costs. At the time of writing this annual report, Plan International is conducting an internal analysis of its organisation with the aim of developing a new organisational structure that is sufficiently resilient and equipped to meet the challenges of the coming years. This process will result in job losses.

Revenue from private sponsors

In 2024, Plan International managed to achieve a slight increase in revenue from private sponsors despite the decline in child sponsorship income. Efforts to raise private sponsorship revenue will continue to require significant attention in the coming years. Our approach will include optimal database management and innovative fundraising methods that enable us to operate more efficiently and retain loyal private sponsors.

Revenue from corporate sources

Revenue from corporate sources well above budget in the year under review. Our revenue estimates for the years 2026 and beyond are therefore now slightly more optimistic. We will also intensify our efforts to engage corporate partners in our work. Our current collaborations with corporate partners are of great value to us. Therefore our aim remains to expand this aspect of our work so as to increase our revenue from corporate sources.

Revenue from lottery distribution funds

In the previous financial year, our existing collaboration with the Dutch Nationale Postcode Loterij was extended for another five years. We assume that at the end of this period our collaboration will again be extended. The annual contribution of 3.2 million euros is therefore included in the long-term budget. Additional project applications will also be submitted to the Dutch Nationale Postcode Loterij each year.

Revenue from government grants

As we mentioned, the cuts announced by the Dutch government are expected to have a major impact on the continuation of the strategic partnerships currently underway.

Ongoing strategic partnerships (Break Free!, She Leads and Leaders of Peace) are included in the current long-term budget until the end of calendar year 2025. In contrast to last year's long-term budget, these ongoing partnerships are not included in the period that follows. Dutch government and European Union grants for humanitarian aid are expected to continue. We anticipate that Plan International will receive a total of between 23 and 42 million euros in revenue from government grants in the coming years.

Notes to the key ratios

Spent on objective

In the long-term budget, spending on the objective as a percentage of total expenditure remains stable, ranging around 90 percent. Plan International pursues a policy of making received income available to the associated objective as quickly as possible and keeping (temporarily) appropriated funds and reserves as low as possible.

Fundraising, management and administrative expenses

As mentioned earlier in this chapter, Plan International is preparing the organisation for difficult years ahead. What this will involve and how it will impact the organisation and its employees is not yet clear. We anticipate a significant reduction in costs that will affect the number of jobs. The corresponding organisational costs are reflected in the current financial year in the long-term budget. Estimated savings are reflected in the years that follow.

In line with previous years, fundraising expenses are between 7 and 8 percent of total expenditure.

Also in line with previous years, management and administration costs are less than 2 percent of total expenditure.

Development in FTEs

The anticipated reduction in staff is reflected in the long-term budget. To some extent, the saving on staff costs will be achieved through our localisation objectives of shifting control and responsibilities to partners in the programme countries. As development and implementation of our programmes are increasingly being handled by Plan International offices in the respective countries, we anticipate a gradual reduction in the range of tasks carried out by Plan International in the Netherlands.



“

*Because of the
insecurity in my
country, I felt
afraid, but then
I understand the
importance of
being resilient.”*

11. Financial statements

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11.1 Balance sheet at 30 June 2024 (after profit appropriation)

€ x 1,000

	Notes	30 June 2024	30 June 2023
Assets			
Intangible fixed assets	11.5.1	79	150
Tangible fixed assets	11.5.2	627	737
		706	887
Receivables and accruals	11.5.3	3,777	4,050
Cash and cash equivalents	11.5.4	28,654	29,133
		32,431	33,183
Total assets		33,137	34,070
Liabilities			
Reserves	11.5.5		
Appropriated reserves		19,620	15,133
Continuity reserve		3,091	2,681
		22,711	17,814
Funds			
Appropriated funds		-	2,625
		-	2,625
Total reserves and funds		22,711	20,439
Non – current liabilities	11.5.6	8,378	11,287
Current liabilities	11.5.7	2,048	2,344
Total liabilities		33,137	34,070

11.2 Statement of Profit and loss

€ x 1,000

	Notes	2023/2024	2023/2024 Budgeted	2022/2023
Income	11.6			
Revenue from private sponsors		21,912	20,504	21,544
Revenue from corporate sources		2,400	1,670	851
Revenue from lottery distribution funds		3,150	3,150	3,292
Revenue from government grants		39,535	42,213	45,563
Revenue from other non-profit organisations		790	1,350	2,565
Sum of revenue raised		67,787	68,887	73,815
Expenditure				
Spent on objectives	11.7			
Objective A: Dutch programmes, partners and alliances		22,669	22,449	28,208
Objective B: Education and awareness-raising		3,403	3,611	3,915
Objective C: Made available to Plan International		34,600	35,813	35,393
		60,673	61,873	67,516
Fundraising expenses		4,363	4,759	4,747
Management and administrative expenses		937	1,097	989
Sum of expenditure		65,973	67,729	73,252
Balance before financial income and expenditure		1,814	1,158	564
Balance of financial income and expenditure	11.8	459	-	53
Balance of income and expenditure		2,273	1,158	617
Appropriation of balance of income and expenditure:				
Addition to / withdrawal from:	11.5.5			
Continuity reserve		410	300	300
Appropriated reserve		4,487	858	1,064
Appropriated fund		-2,625	-	-748
Revaluation reserve		-	-	-
Other reserves		-	-	-
		2,273	1,158	616
Key ratios		-	-	-
Spending on objective as % of total income		89.5%	89.8%	91.5%
Spending on objective as % of total expenditure		92.0%	91.5%	92.2%
Fundraising expenses as % of total expenditure		6.6%	7.0%	6.5%
Management costs as % of total expenditure		1.4%	1.6%	1.3%
		100.0%	100.1%	100.0%
Average number of staff in FTEs		109.3	113.7	107.9
On-charged FTEs (to fellow Plan National Offices)		-4.0	-3.0	-4.1
Average number of staff excluding on-charged FTEs		105.3	110.7	103.8

11.3 Cash flow statement for the year ended 30 June 2024

€ x 1,000

	Notes	2023/2024	2022/2023
Cash flow from operating activities			
Balance of income and expenditure		2,273	617
Adjustment for depreciation	11.5.1 en 11.5.3	202	-15
Adjustment for provisions		-	-
		202	-15
Movement in working capital:			
Receivables	11.5.3	273	5,746
Short-term debt	11.5.7	-296	619
		-23	6,365
Movement in long-term debt	11.5.6	-2,910	-2,367
Operating cash flow		-458	4,600
Cash flow from investment activities			
Investments in intangible fixed assets	11.5.1	-	45
Investments in tangible fixed assets	11.5.2	-21	-303
Total cash flow		-479	4,342
Cash and cash equivalents at beginning of financial year		29,133	24,791
Cash and cash equivalents at end of financial year	11.5.4	28,654	29,133
Movement in cash and cash equivalents		-479	4,342

Cash and cash equivalents decreased by €479,000 in the year under review. This was mainly due to the positive result of €2,273,000 combined with a decrease in long-term liabilities of €2,909,000. This includes funds already received at the end of the previous financial year spent as per contract.

Plan International makes funds received available to the objective as soon as possible. Project commitments are generally made only after funds have been received or formal contracts have been signed.

After receiving a donation, Plan International manages the cash until it is disbursed for the benefit of the project. Cash is held in a demand account or an asset savings account. In addition, part of the cash is placed in a deposit account. Plan International has distributed available cash and cash equivalents across several banks.

Plan International endorses and acts in line with the Reserves and Investment Policy principles, as included in the CBF Recognition Scheme Standards for Charitable Organisations, and the Guidelines on the Financial Management of Charities issued by the sector association Goede Doelen Nederland.

11.4 General notes

Stichting Plan International Nederland, a foundation having its registered office at 224 Baarsjesweg in Amsterdam, Chamber of Commerce number 41198890 (hereinafter 'Plan International'), aims to make maximum, sustainable financial contributions to its international programmes. These programmes are run by Plan International Inc. and seek to improve the position of children and young people in low- and middle-income countries, focusing in particular on girls and gender equality. Plan International does this by providing information about development cooperation in the Netherlands to raise awareness and to raise funds.

Plan International also aims to promote meaningful communication between private sponsors and the sponsored children, their families and communities.

In the organisation, there is a distinction between management and supervision as prescribed in the Articles of Association. Plan International's organisational structure includes a Management Board under the Articles of Association, officers and departments. The Management Board is in charge of running the foundation. The Supervisory Board approves the mandate of the Management Board and oversees the Management Board's policies and general affairs. The working relationship between these two bodies is laid down in internal regulations and a management charter. Both are anchored in the Articles of Association adopted by the Supervisory Board. The mandate of the Supervisory Board is also defined in Plan International's Articles of Association.

Plan International has an international board that includes board members selected on the basis of specific knowledge and skills.

11.4.1 General information

Plan International's financial statements have been prepared in accordance with the requirements of the Dutch Accounting Standards for Fundraising Institutions (Richtlijn voor de Jaarverslaggeving van Fondsenwervende Organisaties (RJ650)). The purpose of these financial statements is to provide an insight into Plan International's income, spending and financial position. The financial statements for the 2023/2024 financial year are compared with the budget that year and the corresponding amounts for the previous financial year.

Functional currency

The financial statements have been prepared in euros, which is both the functional and presentation currency.

Going concern assumption

The financial statements are prepared on the basis of the going concern assumption.

Related parties

Related parties are all legal entities over which dominant control, joint control or significant influence can be exercised. Legal entities that can exercise dominant influence are also classified as related parties. The members of the Management Board under the Articles of Association, other key officers in Plan International's management and close relatives are also related parties.

Significant transactions with related parties are disclosed to the extent they were not entered into under normal market conditions. The nature and size of the transaction and other information necessary to provide insight into these transactions are disclosed.

11.4.2 Relationship with the Plan International Inc.

Plan International in the Netherlands is an independent foundation and a member of the Plan International federation. The federation's head office, Plan International Inc., is in Woking in the United Kingdom. Plan International's financial statements are included in the combined financial statements of the International federation.

Plan International Inc

Plan International Inc. is responsible for the selection, implementation, control and accountability of the fundraising offices' international programmes related to child sponsorship.

Plan International in the Netherlands and Plan International Inc. are related through the deed of incorporation and through the membership agreement and a logo agreement. The 23 fundraising offices are the members of Plan International Inc. Fundraising offices also include a number of countries that have the status of implementing members. These are offices that raise funds in addition to implementing programmes.

In line with its deed of incorporation and Articles of Association, Plan International remits all specific child sponsorship contributions less fundraising and other local charges to Plan International Inc.

Within the mission and vision of Plan International, members are free to formulate and implement their own operational policies.

Offices in programme countries

Country offices are responsible for the programmes implemented in their countries. These programmes are funded by revenue from corporate sources, governments grants and private project sponsors. The programmes are developed and agreed with Plan International Inc.

Plan International engages the country offices to implement specific projects funded by project contributions from the government and other parties through strategic partnerships. The breakdown of the amounts involved is provided in note 12.9 of these financial statements. Plan International plays a role in this process in coordinating, supporting, accounting for and facilitating the financial and administrative processes.

11.4.3 Accounting policies and determination of results

Unless otherwise stated, assets and liabilities are valued at acquisition or manufacturing cost or current value. If no specific basis of valuation is stated, valuation is at acquisition cost.

The accounting policies used have remained unchanged from the previous year.

Change in accounting policies

There were no changes in accounting policies during the year under review.

Estimates

In order to apply the policies and rules for the preparation of financial statements, the Management Board has to form an opinion on various matters. In addition, the Management Board must make estimates that may be critical to the amounts recognised in the financial statements. The nature of these opinions and estimates, including the associated assumptions, is explained in the notes to the relevant items if this is necessary to provide the insight required by Article 2:362(1) of the Dutch Civil Code.

Foreign currency and exchange differences

Foreign currency transactions during the year under review are recognised in the financial statements at the rate on the transaction date.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate on the balance sheet date. Exchange differences arising from settlement and translation are credited or charged to the statement of financial activities.

Non-monetary assets valued at acquisition cost in a foreign currency are translated at the exchange rate on the transaction date. Non-monetary assets valued at current value in a foreign currency are translated at the rate at the time the current value was determined. Exchange differences arising on the settlement or translation of monetary items are recognised in the statement of financial activities in the period in which they arise.

Balance sheet

Intangible fixed assets

Intangible fixed assets are measured at historical cost less amortisation. An assessment is made at the balance sheet date as to whether there is any indication that a fixed asset may be impaired. If such indications are present, the recoverable amount of the asset is adjusted. Assets are depreciated from the date of initial use over the expected useful life of the asset (three to five years).

Tangible fixed assets

Tangible fixed assets are valued at acquisition or manufacturing cost including directly attributable costs, less straight-line depreciation over the expected useful life. An assessment is made at the balance sheet date as to whether there is any indication that a fixed asset may be impaired. If such indications are present, the recoverable amount of the asset is adjusted. Assets are depreciated from the date of initial use over the expected useful life of the asset (three to five years).

Receivables

Receivables are valued on initial recognition at the fair value of the consideration and at amortised cost. If receipt of the receivable has been deferred on the basis of an extended agreed payment period, the fair value is determined using the present value of the expected receipts. Based on the effective interest rate, interest income is credited to the statement of financial activities. Provisions for bad debts are deducted from the carrying amount of the receivable.

Cash and cash equivalents

Cash and cash equivalents consist of cash and bank balances and demand deposits with a maturity of less than 12 months. Bank overdrafts are included under debts to credit institutions under Short-term debt. Cash and cash equivalents are valued at face value.

Reserves and funds

Equity is classified into reserves and funds. Some of the reserves are ring-fenced for specific purposes, namely the appropriated reserve and the continuity reserve. Funds have been specifically allocated by third parties.

Non-current liabilities and current liabilities

Non-current liabilities and current liabilities are recorded when the contractual obligation arises. Debts are measured at fair value on initial recognition. After initial recognition, liabilities are measured at amortised cost using the effective interest method, less impairment losses.

Statement of financial activities

Income

Contingent income is recognised when spent: the date of transfer to Plan International Inc. or third parties. The matching between income and expenditure determines the realisation of income. Contingent income is revenue from grants from governments, non-profit organisations, extra draws from the Nationale Postcode Loterij and certain donations from corporate sources.

Non-contingent income is recognised in the period to which it relates. Non-contingent income is revenue from private sponsors (child sponsorship, project sponsorship, one-time donations, campaigns, gifts in kind and Giro555), regular revenue from lottery organisations (Nationale Postcode Loterij) and donations from other corporate sources.

Revenue from estates is recognised in the financial year in which the amount of such revenue can be reliably determined.

Should there be revenue in return for the provision of products and services, this is recognised at the fair value of the goods or services provided.

Gifts in kind are valued at their fair value in the Netherlands. These gifts are recognised in the statement of financial activities.

The non-financial contribution made by volunteers is not recognised in the statement of financial activities.

Income raised locally is grant income raised in partnership with the Plan International implementing office in the country concerned. Income and expenses are credited and charged to the project implemented by Plan International with the office in the country concerned.

De niet-financiële bijdrage die door vrijwilligers wordt geleverd, wordt niet in de staat van baten en lasten verantwoord. Lokaal geworven inkomsten betreffen subsidie-inkomsten die in samenwerking met het uitvoerende kantoor van Plan International in het betreffende land zijn geworven. De baten en lasten worden toegevoegd aan het project dat Plan International uitvoert met het landenkantoor.

Expenditure

Remittances to Plan International Inc.

International projects are usually implemented in partnership with Plan International offices in the area. Pledged project contributions are recognised as a liability when the contract with the implementing office is signed.

Pledged project contributions are recognised as an expense when the contribution is remitted to Plan International Inc. or the Plan International office in the area.

Employee benefits

Wages, salaries and social securities are recognised in the profit and loss account on the basis of the employment terms and tax regulations.

Plan International has established a group pension scheme for its employees. It is a defined contribution scheme. The provisions of the Dutch Pension Act apply to this pension scheme. Plan International pays contributions to the insurance companies on a contractual basis. The contribution payable for the financial year is recognised as an expense. Prepaid contributions are recognised as accruals.

Management and administrative expenses

Management and administration expenses are costs incurred by the organisation in the context of (internal) management and administration that are not related to the objective or the acquisition of revenue.

Fundraising expenses

Fundraising expenses include all costs of activities designed to raise revenue for Plan International objectives from private sponsors, corporate sources, lottery distribution funds, governments and other (fundraising) organisations. If the costs also relate to education and awareness-raising, they are divided between fundraising and education and awareness-raising costs.

Depreciation and amortisation

Intangible fixed assets are amortised and tangible fixed assets are depreciated from the date they are ready for use over the expected future useful life of the asset. Future depreciation and amortisation is adjusted if there is a change in estimated future useful life.

Gains and losses from the occasional sale of intangible and tangible fixed assets are included in depreciation.

Interest income and interest expenditure

Interest income and interest expenditure are recognised on a time-proportionate basis, taking into account the effective interest rate of the assets and liabilities concerned. In the recognition of interest expenditure, account is taken of recognised transaction costs on loans received that are included in the calculation of the effective interest rate.

Operating leases

Where significant advantages and disadvantages associated with ownership do not rest with Plan International, leases are recognised as operating leases. Lease payments, less account fees received from the lessor, are recognised in profit and loss on a straight-line basis over the term of the contract.

Determination of results

The result is determined as the difference between revenues costs and other expenses for the relevant financial year.

Cash flow statement

The cash flow statement has been prepared using the indirect method. Cash in the cash flow statement consists of cash and cash equivalents. Cash flows in foreign currencies have been translated at the transaction rate. There are no financing activities. Investments in tangible and intangible fixed assets include only those investments for which cash was used during the financial year.

11.5 Notes to the balance sheet

11.5.1 Intangible fixed assets

Movements in intangible fixed assets (software) are as follows::

	2023/2024	2022/2023
€ x 1,000		
Carrying amount at 30 June	150	199
Cost of manufacturing price		
Opening balance at 1 July	366	411
Investments	-	-
Disposals	-	-45
Closing balance at 30 June	366	366
ACCUMULATED AMORTISATION		
Opening balance at 1 July	216	212
Amortisation in financial year	71	4
Amortisation on disposals	-	-
Closing balance at 30 June	287	216
Closing balance at 30 June	79	150

At the balance sheet date, an assessment was made as to whether intangible fixed assets had been impaired. This was not the case during the year under review. All intangible fixed assets are required for operations. The intangible fixed assets item mainly consists of investments in software.

11.5.2 Tangible fixed assets

Movements in tangible fixed assets are as follows:

	2023/2024	2022/2023
€ x 1,000		
Carrying amount at 30 June	737	54
Cost of manufacturing price		
Opening balance at 1 July	846	543
Investments	22	303
Disposals	-	-
Closing balance at 30 June	868	846
ACCUMULATED DEPRECIATION		
Opening balance at 1 July	110	128
Depreciation in financial year	-131	-19
Depreciation on disposals	-	-
Closing balance at 30 June	241	110
Closing balance at 30 June	627	737

At the balance sheet date, an assessment was made as to whether intangible fixed assets had been impaired. This was not the case during the year under review. The tangible fixed assets item mainly consists of investments in fixtures and fittings and computer hardware.

11.5.3 Receivables and accruals

Other receivables, due within one year, consist of the following components:

€ x 1,000

	30 June 2024	30 June 2023
Estates receivable	2,681	2,760
Prepaid pension contributions	88	86
Current account with Plan International	490	417
Other prepaid and receivable contributions	518	787
	3,777	4,050

11.5.4 Cash and cash equivalents

€ x 1,000

	30 June 2024	30 June 2023
Cash and bank balances	17,303	18,183
Savings accounts with Rabobank (S&P rating A+, June 2024)	-	1,001
Savings accounts with ASN Bank (S&P rating A-, June 2024)	50	49
Savings accounts with ASN Bank (S&P rating A-, June 2024)	1,401	-
Deposit with ING Bank (S&P rating A-, June 2024)	9,900	9,900
	28,654	29,133

11.5.4 Cash and cash equivalents

Reserves

The reserves consist of appropriated reserves and a continuity reserve.

Appropriated reserves

Appropriated reserves consist of pledges to programmes whose origins stem from the following sources:

€ x 1,000

Unconditional pledges

	Balance of appropriated reserves at 30 June 2023	Gifts	General expense reimbursement	Total available	Spent on projects	Movement in the continuity reserve	Balance of appropriated reserves at 30 June 2024
Gifts and donations (*)	4,563	6,493	-1,828	9,228	-1,835	-410	6,983
Campaigns	318	-	-	318	-	-	318
Corporate partners	233	1,627	-97	1,763	-249	-	1,514
Gifts in kind	-	-	-	-	-	-	-
Estates	3,553	2,806	-842	5,517	-1,072	-	4,445
Nationale Postcode Loterij	6,466	3,150	-945	8,671	-2,311	-	6,360
Totals	15,133	14,076	-3,712	25,497	-5,467	-410	19,620

(*) The reserve of gifts and donations from private sponsors consists of donations in support of projects that have not yet been spent.

The Management Board has determined that the various components of the reserves will be spent on projects in accordance with established internal guidelines. These components are therefore appropriated for a specific purpose.

Continuity reserve

A continuity reserve is created to cover short-term risks and to ensure that the organisation can continue to meet its obligations in the future. The amount of the continuity reserve deemed necessary and the underlying assumptions are disclosed in the notes.

The assumptions are the following:

- Risk of repayment obligation for conditional gifts
- Addition to the reorganisation provision in case of a sudden drop in revenue

€ x 1,000

Continuity reserve

Status at 01 July 2023	2,681
Movement in the continuity reserve	410
Status at 30 June 2024	3,091

The size of the continuity reserve was reviewed with the Supervisory Board in April 2024. The review included a consideration of the aforementioned risks of repayment of conditional gifts and a sudden drop in revenue. The conclusion was that while the size of the reserve was adequate, it would be preferable to increase it in steps to €3,500,000.

It was decided that the increase would be added in two annual steps. In the year under review, €410,000 was added to the reserve. This keeps the level of the reserve well below the maximum size stipulated in the Guidelines issued by Goede Doelen Nederland. This Guidelines stipulate that the level of the reserve should not exceed a maximum of 1.5 times the yearly operating costs. For Plan International, this is a maximum of €17.9 million.

Funds

€ x 1,000

	Balance at 30 June 2023	Spent through Plan Interna- tional Inc. or directly Gift	Total available	Spent on pro- jects	Balance at 30 June 2024
Revenue from third-party campaigns					
Giro555 (SHO)	2,625	-	2,625	2,625	-
Totals	2,625	-	2,625	2,625	-

In the year under review, there were no contributions from Cooperating Aid Organisations (Samenwerkende Hulporganisaties (SHO)). Expenditure in the year under review relates to the Giro555 campaign for Ukraine in 2022-2023.

11.5.6 Non-current liabilities

€ x 1,000

	30 June 2024	30 June 2023
Grant liabilities	8,378	11,287

The decrease in grant liabilities is explained by the spending of contingent grants awarded in advance.

The breakdown of grant liabilities, such as conditional donations, per donor type is as follows:

€ x 1,000

	Available balance	Received (incl. interest)	Total available	Remitted to alliance partners	Spent through Plan Int. or directly	Implementation costs in the Netherlands	Balance at 30 June 2024
Strategic Partnerships	5,524	13,518	19,042	7,149	8,520	686	2,687
Other Foreign Affairs	2,837	14,451	17,288	6,328	7,711	631	2,618
European Union	3,272	6,871	10,143	1,643	4,563	385	3,555
Corporate partners	-617	266	-351	-	596	14	-961
Non-profit organisations	177	1,091	1,268	-	707	53	509
Postcode Loterij extra draw	54	-	54	-	54	-	-
Raised locally	40	1,901	1,941	-	1,970	1	-30
Total	11,287	38,098	49,387	15,120	24,121	1,770	8,378

Conditional donations relate to funds received in advance for programmes to be implemented in pursuit of the objective. When these conditional donations are spent in accordance with the objective, they are recognised as income.

Grant liabilities consist of the balance of €25.7 million in donor pledges less advances received and €34.1 million in project commitments. This amount is pledged in contracts as follows:

Financial year	Total
2024/2025	€ 25,244
2025/2026	€ 6,413
2026/2027	€ 2,191
2027/2028 and beyond	€ 246
Total	€ 34,095

11.5.7 Current liabilities

€ x 1,000

	30 June 2024	30 June 2023
- Accounts payable	371	1,095
- Sponsorship contributions received in advance	884	807
- Reserve for holidays	240	225
- Other short-term debt	553	217
	2,048	2,344

The decrease in short-term debt compared to the previous financial year is mainly explained by an incidentally high accounts payable balance at 30 June 2023.

Short-term debt has a maturity of less than one year.

11.5.8 Contingent assets and liabilities

Liabilities are divided into project liabilities that fall under the objective and other liabilities pertaining to the office of Plan International in the Netherlands.

€ x 1,000

Non-contingent project liabilities	30 June 2024
Financial year	
2023/2024	3,699
2024/2025	933
2025/2026	256
2027/2028	131
2028/2029 and beyond	511
	5,530

At 30 June 2024, Plan International had € 5.5 million of off-balance sheet contingent contractual liabilities outstanding for projects to be implemented financed with **non-contingent** income.

Other off-balance sheet liabilities consist of:

Rent and bank liabilities

A contract was signed for the lease of the office at Baarsjesweg 224 in Amsterdam from September 2022 to August 2032. A bank guarantee of €72,526 was issued for this purpose.

€ x 1,000

Rent obligations	30 June 2024
obligations < 1 year	256
obligations 1 - 5 years	1,157
obligations > 5 years	729
	2,142

Other liabilities

Plan International has a printer rental contract with Xerox. This contract will expire in September 2027. The annual cost is €11,785 plus VAT.

If payments related to other components of the contract are included in the disclosed lease payments, the payments including these other components are recognised separately.

€ x 1,000

Other liabilities	30 June 2024
obligations < 1 year	16
obligations 1 - 5 years	21
obligations > 5 years	-
	37

11.6 Income

11.6.1 Breakdown of revenue raised

€ x 1,000

	Revenue from private sponsors	Revenue from corporate sources	Revenue from lottery distribution funds	Revenue from government grants	Revenue from other non-profit organisations	Total 2023/2024	Budgeted 2023/2024	Total 2022/2023
Child sponsorship	12,613	-	-	-	-	12,613	12,601	13,226
Regular project sponsorship	6,203	-	-	-	-	6,203	5,746	5,459
One-time project sponsorship	290	-	-	-	-	290	457	218
Gifts and donations	-	-	3,150	-	-	3,150	3,150	4,650
Earmarked international	-	-	-	-	790	790	1,350	1,207
Estates	2,806	-	-	-	-	2,806	1,700	2,641
Corporate partners	-	2,400	-	-	-	2,400	1,670	851
Government grants	-	-	-	39,535	-	39,535	42,213	45,563
Sum of revenue raised 2023/2024	21,912	2,400	3,150	39,535	790	67,787	68,887	73,815
Budgeted 2023/2024	20,504	1,670	3,150	42,213	1,350	68,887		
Realised 2022/2023	21,544	851	3,292	45,563	2,565	73,815		

Total revenue was 1% (€1.1 million) higher than budgeted. The main variances from the budget are:

- Child sponsorship and project sponsorship

Revenue from child sponsorship was in line with the budget but showed a decrease of 5 percent compared to the previous financial year. This decline is consistent with a historical trend.

During the year under review, child and project sponsors were actively recruited through face-to-face fundraising, online channels and direct mail. A great deal of effort also went into retaining sponsors. This limited the decrease in the number of child sponsors and kept it in line with budget.

During the year under review, there was a significant increase in the number of project sponsors. This was due to additional face-to-face recruitment.

- Gifts and donations

Gifts and donations were in line with the budget. Unlike the previous year, there were no contributions from a Giro555 campaign during the year under review.

• Estates

Plan International received a number of estates during the year under review. The valuation of all settled and yet to be settled estates will result in income being €1.1 million higher than budgeted.

• Earmarked international

This concerns earmarked contributions to international programmes. These were €0.5 million lower than budgeted, partly because no income was received from extra draws from the Nationale Postcode Loterij.

• Corporate partners

Revenue from corporate partners was higher than budgeted and higher than the previous financial year. Several large amounts were received from corporate partners such as Adyen and ASML Foundation during the year under review.

Compared to the previous financial year, total income decreased by 8 percent (€6 million). Although this decrease is seen almost across the board, it is driven mainly by the income received from Cooperating Aid Organisations (Samenwerkende Hulporganisaties (SHO)) in the previous financial year.

The breakdown of income from the various revenue sources is as follows:

11.6.2 Child sponsorship

€ x 1,000

Child sponsorship	2023/2024	Budgeted 2023/2024	Movement as a % of the budget	2022/2023
Total child sponsorship	12,613	12,601	0.1%	13,226

Revenue from child sponsorship relates to periodic contributions from private sponsors to support the communities of the sponsored children. These contributions were received in 2023/2024 and are unconditional.

The change in the number of sponsors compared to the previous financial year was as follows:

Number of sponsors	Child sponsors	Regular project sponsors	Total number of regular sponsors	Total number of one-time sponsors
30 June 2023	37,989	56,773	94,762	
Increase in the number of sponsors	450	16,237	16,687	
Decrease in the number of sponsors	-2,245	-15,678	-17,923	
One-time sponsors				10,322
30 June 2023	36,194	57,332	93,526	10,322

The change in the number of sponsored children was as follows:

Number of sponsored children

30 June 2023	43,263
Increase in the number of sponsored children	459
Decrease in the number of sponsored children	-2,478
30 June 2024	41,244

11.6.3 Project sponsorship (regular and one-time)

€ x 1,000

	2023/2024	Budgeted 2023/2024	Movement as a % of the budget	2022/2023
Regular project sponsorship	6,203	5,746		5,459
One-time project sponsorship	290	457		218
Total project sponsorship (including one-time)	6,493	6,203	4.7%	5,677

These are regular and one-time gifts and donations from sponsors.

11.6.4 Gifts and donations

€ x 1,000

	2023/2024	Budgeted 2023/2024	Movement as a % of the budget	2022/2023
Giro555	-	-		1,500
Nationale Postcode Loterij	3,150	3,150		3,150
Total gifts and donations not earmarked	3,150	3,150	-	4,650

Cooperating Aid Organisations (Samenwerkende Hulporganisaties) – Giro555

Plan International did not participate in any Giro555 campaigns during the year under review. Expenditure during the year under review relates to contributions from the campaign for Ukraine.

Plan International has been an official member of Cooperating Aid Organisations (Samenwerkende Hulporganisaties (SHO)) since 2015.

Campaign: Ukraine

	Financial year	Up to financial year
Income		
Revenue from third-party campaigns	-	8,000,000
Interest		
Total income	-	8,000,000
Preparation and coordination costs (operating expense reimbursement)		
Operating expense reimbursement	-	560,000
Total available for aid activity	-	7,440,000
Expenditure		
Overview of on-site spending		
• On-site spending by the implementing organisation	3,315,736	7,381,317
• On-site spending by the international umbrella organisation		
• On-site spending by participants		
Total spending	3,315,736	7,381,317

Information on international remittances to emergency assistance efforts in the year under review:

In the year under review, international remittances in respect of the Giro555 campaigns for Ukraine amounted to €2,078,560. A part of this amount is transferred to a partner organization based in the Netherlands.

Remittance to alliance partners in emergency assistance programmes

In the year under review, €7,970,000 was transferred to alliance partners with whom Plan International implements emergency assistance programmes.

The programmes were as follows:

€ x 1,000

2022/2023

DRA - Cabo Delgado Joint response 2021	96
DRA - Sudan Joint response 2019-2021	697
DRA - Sudan Joint response 2022-2023	654
DRA - Sudan Joint response 2024-2026	4,762
DRA - Vietnam Joint response 2020	8
ECHO South Sudan HIP 2021	768
ECHO Peru HIP 2021	69
ECHO Ethiopia HIP 2022	806

Other international remittances to emergency assistance efforts

In the year under review, other international remittances to emergency assistance efforts (in addition to the aforementioned remittances through Giro555 and to alliance partners) amounted to €9,034,000.

This brings the total international remittance for emergency assistance efforts (1 to 3) to €20 million during the year under review, down from €24 million the previous year.

Revenue from other organisations (earmarked international)

€ x 1,000

	2023/2024	Budgeted 2023/2024	Movement as a % of the budget	2022/2023
Revenue from lottery distribution funds	-	-	-	142
Revenue from non-profit organisations	790	1,350	-41.5%	1,065
Earmarked international	790	1,350	-41.5%	1,207

Revenue from other organisations was lower than budgeted.

The breakdown of revenue from non-profit organisations at project level is as follows:

€ x 1,000

Programme	Balance sheet position at 30 June 2023	Project fee received incl. interest	Movement in balance sheet liability	Total income 2023/2024	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2023/2024	Balance sheet position at 30 June 2024
Addressing Root Causes of Migration (Ethiopia)	-120	-	-120	-	-120	-	-120	-
Investing in Young Children, Lebanon (Phase 2)	1	-	1	-	1	-	1	-
Protection and Economic Empowerment of Youth in Thailand	218	143	-143	-	-	-	-	361
First Steps Big Steps (Phase 2)	-237	750	31	780	729	52	781	-268
Pink Taxi	7	-	7	-	7	-	7	-
La League Expanding Horizons	89	55	-176	-	-121	-	-121	265
B-Ready II	202	-	202	-	202	-	202	-
UEFA: La League	17	5	-5	-	-	-	-	22
Raskot MHH and WASH improvement	-	108	-108	-	-	-	-	108
Reshaping Partnerships	-	31	-21	10	9	1	10	21
Total	177	1.091	-331	790	707	53	760	509

11.6.5 Estates

Revenue from estates was as follows:

€ x 1,000

	2023/2024	Budgeted 2023/2024	Movement as a % of the budget	2022/2023
Total estates	2,806	1,700	65.1%	2,641

A number of large estates were left to Plan International during the year under review. This resulted in revenue being higher than budgeted and higher than the previous financial year.

11.6.6 Corporate partners

Corporate partners support various projects, often providing expertise and support through their own staff in countries where Plan International implements programmes.

Revenue from corporate sources is recognised as follows:

€ x 1,000

	2023/2024	Budgeted 2023/2024	Movement as a % of the budget	2022/2023
Unconditional donations from corporate partners	1,627	1,330		265
Conditional donations from corporate partners	636	200		457
Gifts in kind	137	140		129
Total revenue from corporate sources	2,400	1,670	43.7%	851

Revenue from corporate partners was €0.7 million higher than budgeted, mainly due to large donations from corporate partners such as Adyen and ASML Foundation.

In addition to project contributions and donations, during the year under review Plan International received gifts in kind from DLA Piper (in the form of legal advice) and Accenture (consulting hours).

Unconditional donations

In the year under review, revenue in the form of unconditional pledges amounted to €1.6 million. See also note 11.4.8 (Reserves and funds).

Conditional donations

The breakdown of contingent revenue from corporate partners at project level is as follows:

€ x 1,000

	Balance sheet position at 30 June 2024	Total expenditure 2023/2024	Reimbursement of implementation costs	Direct project and programme funding	Total income 2023/2024	Movement in balance sheet liability	Project fee received incl. interest	Balance sheet position at 30 June 2023
Programme								
Employment for Vulnerable Women	-	-150	-	-150	-8	-150	-	-150
Wired for Work	-	-93	-	-93	-	-93	-	-93
La League: Fathers and daughters together making teenage pregnancies and child marriages offside	-33	-	-	-	-	-	-	-33
Science, Technology, Engineering and Mathematics: Girls can do it!	30	-15	-	51	-	-15	100	15
YEE Skills training	-	1	-	1	-	1	-	1
Youth employment solutions project Shaanxi	-23	11	1	10	11	-39	50	-62
Women lead change - Empowering women to save livelihoods and highlands	-	155	-	155	13	155	-	155
WASH SDG program Indonesia	-25	-	-	-	-	-	-	-25
STEM 2.0 - Girls can do IT!	73	51	-	51	51	-49	100	24
La League - Champions of Change, phase 2	-364	-	-	-	-	-	-	-364
TUI Academy	-293	324	14	310	319	208	116	-85
Adyen	-76	76	-	76	76	76	-	-
Supporting Girls in Crisis Marsabit, Kenya	-250	250	-	250	250	250	-	-
Totaal	-961	610	14	596	636	344	266	-617

11.6.7 Government grants

Government grants consist of the following:

€ x 1,000

	2023/2024	Budgeted 2023/2024	2022/2023
Strategic partnerships with the Dutch government	16,399	14,856	17,090
Other Dutch government grants	14,697	19,297	18,127
European Union grants	6,579	7,410	9,858
Other government grants	1,869	650	488
Total	39,544	42,213	45,563

Revenue from strategic partnerships was higher than budgeted because good progress on projects led to earlier spending.

In the year under review, total revenue from government grants was lower than budgeted and lower than the previous year due to the decrease in grants for emergency assistance.

Notes on strategic partnerships

The breakdown of revenue from government grants through strategic partnerships with the Dutch Ministry of Foreign Affairs at project level is as follows:

€ x 1,000

Programme	Balance sheet position at 30 June 2023	Project fee received incl. interest	Movement in balance sheet liability	Total income 2023/2024	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2023/2024	Balance sheet position at 30 June 2024
Break Free!	2,349	4,599	1,566	6,165	5,844	321	6,165	783
She Leads	3,288	7,978	1,737	9,714	9,380	335	9,715	1,551
Leaders of Peace	-69	941	-421	520	490	30	520	352
Girls Advocacy Alliance	-29	-	-29	-	-29	-	-29	-
Yes I Do	-16	-	-16	-	-16	-	-16	-
Total	5,523	13,518	2,837	15,669	15,714	686	16,355	2,686

Overview of other Dutch government grants

The breakdown of revenue from other government grants from the Dutch Ministry of Foreign Affairs at project level is as follows:

€ x 1,000

Programme	Balance sheet position at 30 June 2024	Total expenditure 2023/2024	Reimbursement of implementation costs	Direct project and programme funding	Total income 2023/2024	Movement in balance sheet liability	Project fee received incl. interest	Balance sheet position at 30 June 2023
Protection against Violence								
Down to Zero	228	472	-	472	547	-68	540	160
O2P Agents of Change Unite against FGM/C	-	52	-	52	-	52	-	52
Eliminate forced child marriage Ethiopia (Phase 2)	-	2	-	2	-	2	-	2
Protect Children from Violence in Ningxia	-	5	-	5	-	5	-	5
Ready for The Future	-	-80	-	-80	-77	16	-96	16
Addressing root causes migration	-	166	-	166	-	166	-	166
Youth for equality	494	28	1	27	28	-494	522	-
Break free program flex	-17	17	1	16	17	17	-	-
Humanitarian Aid (DRM)								
Women Safety Peace	-	-185	-	-185	-	-185	-	-185
B-Ready Program	-	-213	-	-213	-	-213	-	-213
Joint Responses in Sudan, South Sudan, CAR, Ethiopïe, Burkina Faso, Vietnam, Mozambique en Myanmar	2,391	11,149	339	10,810	10,815	400	10,750	2,791
Haiti ACJR 2024	149	308	19	289	308	-149	456	-
Myanmar ACJR 2024	459	-	-	-	-	-459	459	-
Water, Sanitation and Hygiene (WASH)								
Integrated WASH & FNS programme	-	198	-	198	-	198	-	198
DGIS Fund for Sustainable Water	-	-149	-	-149	-	-149	-	-149
Sanitation in Peri-urban Areas II (SPA II)	-	-173	-	-173	-	-173	-	-173
WASH SDG Consortium	47	2,111	201	1,910	2,111	238	1,873	285
Healthy Village (Gender-transformative WASH and Nutrition)	-1,145	960	71	889	960	1,015	-55	-131
WASH First	12	6	-	6	6	6	-	17
Total	2,618	14,674	632	14,040	14,697	223	14,450	2,841

For more information about these partnerships, see chapter 7.1. For more information about specific programmes, see chapter 4.

Overview of European Union grants

The breakdown of revenue from European Union grants at project level is as follows:

€ x 1,000

Programme	Balance sheet position at 30 June 2023	Project fee received Incl. interest	Movement in balance sheet liability	Total income 2023/2024	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2023/2024	Balance sheet position at 30 June 2024
Regional Development and Protection Plan - RDPP (Ethiopia)	-25	-	-24	37	-26	2	-24	-
Mubaderoon - enterprises for social change	33	-	35	-	35	-	35	-2
Livesaving Child Protection and Education	-7	-	-7	-	-7	-	-7	-
Child protection/ Emergency Education YEI	35	-	122	68	90	32	122	-87
SHIELD 2: Integrated EiE and CPIE Programme	11	-	11	-	11	-	11	-
BE ALERT: Prepare to Respond	-1	-	-2	-	-2	-	-2	1
SHIELD 3: Integrated EiE and CPIE Programme	-3	-	-3	-	-3	-	-3	-
Sustainable Social Protection and Livelihood Solutions for Severely Vulnerable Households in Lebanon	339	444	331	774	727	47	774	9
Child protection and primary education in South Sudanese refugee camps	39	-	39	-	39	-	39	-
Provision of Life Saving quality Protection and Education services for vulnerable South	-286	827	-252	574	537	38	574	-34
Strengthening community disaster preparedness and protection systems of indigenous /mestizo communities	144	-	143	161	99	44	143	-
SSD HIP 2021	488	-	859	859	853	6	859	-371
OVOC Democratic Civic Space	-63	1,089	-219	909	811	59	870	156
2022 Northern crisis (Ethiopia)	2,684	3,440	-462	2,978	2,836	142	2,978	3,146
Safe Online Philippines	-116	320	-111	209	195	14	209	-5
Reducing Barriers to AQP Education in Mozambique	-	560	-548	12	11	1	12	548
Girls inequality reduction for living in safer online space	-	192	-192	-	-	-	-	192
Total	3,272	6,871	-280	6,579	6,206	385	6,591	3,553

Overview of other government grants

The breakdown of revenue from other government grants (locally received income) at project level is as follows:

€ x 1,000

Programme	Balance sheet position at 30 June 2023	Project fee received incl. interest	Movement in balance sheet liability	Total income 2023/2024	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2023/2024	Balance sheet position at 30 June 2024
Generation Breakthrough: prevention of gender based violence and meeting SRHR needs of adolescents in Bangladesh	172	-	172	-	172	-	172	-
Bridges to the future	-26	-	-26	-	-26	-	-26	-
Emergency nutrition specific and WASH sensitive response for drought	-30	-	-30	-	-30	-	-30	-
Protection of Children in Emergency-Affected Areas of Gedeo Zone, Ethiopia	-3	-	-3	-	-3	-	-3	-
Girl Leaders Network - Porticus	-7	-	-7	-	-7	-	-7	-
Project to improve access to and use of sustainable WASH services by vulnerable people in poverty-affected departments of Benin	4	-	4	-	4	-	4	-
Strengthening Youth Structures for Gender Equality	-10	-	-10	79	79	-	79	-
Life-saving interventions in Eastern Equatoria, Jonglei and LakesStates	-9	-	-9	-	-	-	-	-
Teen Power for Better Life	-23	-	-23	76	76	-	76	-
Provision of SBC Services for Communities and Education Opportunities including ECE and ALP for Out-Of-School Children	-30	-	-30	480	480	-	480	-
Sustainable Waterfund Uganda	-	-	-	141	141	-	141	-
Safer kids, Philippines	-	-	-	127	127	-	127	-
ECHO world food program - Unicef safer schools	-	-	-	251	251	-	251	-
WASH 2023, Sudan	-	-	30	358	358	-	358	30
Integrated response to El Niño in Lasta Amhara, Ethiopia	-	-	-	277	277	-	277	-
Empowerment of Girls and Young Women in the MENA region	-	-	-	7	7	-	7	-
Emergency Nutrition and WASH in Ethiopia	-	-	-	64	64	-	64	-
Total	39	-	68	1,869	1,970	-	1,970	-30

11.7 Expenditure

Expenditure is recorded as all expenses incurred by Plan International in connection with the objective during the year under review. These expenses are classified as the following main operating activities:

- Expenses related to objectives
- Expenses related to acquisition of revenue
- Expenses related to management and administration

Expenses are allocated on an accrual basis. Expenses directly related to a main activity are allocated directly as far as possible. The remaining expenses are distributed according to a key based on the number of persons employed in full-time positions (FTEs). If a person is fully employed for a particular main activity, the full expense is recognised under that activity. When allocating costs, Plan International follows the recommendation of Goede Doelen Nederland.

11.7.1 Spent on objectives

€ x 1,000

	Objective of NL progr. & alliances	Education & awareness objective	Plan International Inc. remittance objective	Fundraising expenses	Management and administrative expenses	Actual 2023/2024	Budgeted 2023/2024	Actual 2022/2023
Note to burden sharing								
Direct costs								
Grants and contributions	15,166	-	-	-	-	15,166	4,205	9,984
International remittances	-	-	4,600	-	-	34,600	5,813	5,393
Work outsourced	1,544	-	-	-	-	1,544	1,972	2,631
Publicity and communication	2,326	2,205	-	-	-	4,531	4,625	4,714
Staff costs	2,727	900	-	-	-	3,627	3,900	3,645
Housing costs	146	48	-	-	-	195	207	216
Office and general costs	672	222	-	-	-	893	999	839
Depreciation and interest	88	29	-	-	-	118	152	95
Total direct costs	22,669	3,404	34,600	-	-	60,673	61,873	67,516
Spent on objectives/ total expenditure						92.0%	91.4%	92.2%
Average number of staff FTEs related to the objective	47.5	15.7	10.8	23	12	109.3	111.5	107.8
Indirect costs								
Publicity and communication	-	-	-	1,762	15	1,776	1,822	2,046
Staff costs	-	-	-	1,953	693	2,645	2,992	2,804
Housing costs	-	-	-	105	37	142	159	166
Office and general costs	-	-	-	481	171	652	766	647
Depreciation and interest	-	-	-	63	22	86	117	73
Total indirect costs	-	-	-	4,363	937	5,301	5,856	5,735
Total cost 2023/2024	22,669	3,404	34,600	4,363	937	65,974	67,729	73,251
Budgeted 2023/2024	22,449	3,611	35,813	4,759	1,097	67,729		
Total cost 2022/2023	28,209	3,915	35,393	4,747	988	73,252		

Spending as a percentage of total expenditure (92%) was higher than budgeted (91.4%) due to organisational costs being lower than budgeted in the year under review.

Spent on objectives:

A: **Programme development and management** concerns spending for the purpose of supporting, from the Netherlands, selected projects in countries where Plan International implements programmes. We do this through the exchange of lessons learned and through project monitoring, evaluation and reporting.

We also inform the Dutch public about sustainable solutions to end poverty and injustice in the world.

Information (in Dutch only) about the projects associated with these objectives can be found on our website: www.planinternational.nl.

B: Provision of information with the primary purpose of raising awareness and promoting behaviour change among the target group is classified as spending on the **education and awareness-raising** objective.

This includes the cost of, for example, updating the Plan International website with information about projects, volunteer and PR activities, information about child sponsorship projects and information for sponsors. Implementation costs include communication costs, in particular the sending of mail from sponsors. These costs also include some of the salary and other costs associated with the Communication, Marketing and Sponsorship Services cluster (provision of sponsorship information and sponsorship administration).

C: The amounts made **available internationally** are detailed in note 11.7.7.

11.7.2 Fundraising expenses

The breakdown of indirect expenses associated with fundraising activities is as follows:

	€ x 1,000		
	Actual 2023/2024	Budgeted 2023/2024	Actual 2022/2023
Spent on fundraising			
Publicity and communication	1,762	1,785	2,027
Staff costs	1,953	2,206	2,067
Housing costs	105	117	122
Office and general costs	481	565	478
Depreciation and interest	63	86	54
Total fundraising expenses	4,364	4,759	4,747
Fundraising as a percentage of expenditure	6.6%	7.0%	6.5%
Fundraising as a percentage of income	6.4%	6.9%	6.4%
Average number of staff in FTEs associated with the objective	34.0	35.7	34.6

Fundraising expenses were lower than budgeted. As a result, the figures for fundraising as a percentage of expenditure and income were also lower. This was mainly due to staff and office costs being lower than budgeted in the year under review.

Plan International's fundraising expenses normally range from 7 to 9 percent of total expenditure.

11.7.3 Management and administration

Indirect expenses associated with management and administration are as follows:

€ x 1,000

Management and administrative expenses	2023/2024	Budgeted 2023/2024	Actual 2022/2023
Publicity and communication	15	37	19
Staff costs	693	786	737
Housing costs	37	42	44
Office and general costs	171	201	170
Depreciation and interest	22	31	19
Total management and administrative expenses	937	1.097	989
Management and administration as a percentage of expenditure	1.4%	1.6%	1.3%
Management and administration as a percentage of income	1.4%	1.6%	1.3%
Average number of staff in FTEs	12.1	12.7	12.3

Compared to the budget, there was a slight decrease in the figure for management and administration as a percentage of total expenditure. Plan International applies its own internal standard of no more than 3 percent. The budgeted and actual percentages were well below this.

11.7.4 Sum of expenditure

The totals of the above expenses are as follows:

€ x 1,000

	Objective 2023/2024	Fundraising 2023/2024	Management 2023/2024	Actual 2023/2024	Budgeted 2023/2024	Movement as a % of the budget	Actual 2022/2023
Programme							
Grants and contributions	15,166	-	-	15,166	14,205	7%	19,984
Remittances	34,600	-	-	34,600	35,813	-3%	35,393
Work outsourced	1,544	-	-	1,544	1,972	-22%	2,631
Publicity and communication	4,531	1,762	15	6,307	6,447	-2%	6,759
Staff costs	3,627	1,953	693	6,272	6,892	-9%	6,450
Housing costs	195	105	37	337	366	-8%	382
Office and general costs	893	481	171	1,545	1,765	-12%	1,487
Depreciation and interest	118	63	22	204	269	-24%	167
Total	60,673	4,363	937	65,974	67,729	-2.6%	73,252
Average number of employees (incl. replacements and on-call workers) in FTEs	63,2	34,0	12,1	109,3	116,5	-6%	107,8
Average staff costs per employee (FTE) in euros	57,379	57,379	57,379	57,379	59,185	-3%	59,787
Revenue per employee (FTE) in euros				620,159	591,562	5%	648,248

11.7.5 Allocation of staff costs

Staff-related costs can be summarised as follows:

€ x 1,000

Staff costs	Actual 2023/2024	Budgeted 2023/2024	Actual 2022/2023
Wages and salaries	3,324	4,284	3,655
Social security contributions	1,157	1,164	1,146
Pension costs	843	801	822
Training costs	169	226	147
Other staff costs	779	722	680
Total	6,272	7,197	6,450

Despite an increase in FTEs, wages and salaries were lower than the previous year. This was partly due to indexation of salaries (from 1 July 2023). Plan international was also more directly involved in international projects, which led to higher cost recovery.

The increase in other staff costs was due to the hiring of temporary staff.

Average number of FTEs	Actual 2023/2024	Budgeted 2023/2024	Actual 2022/2023
Objective FTEs	63.2	63.1	60.9
Fundraising FTEs	34.0	35.7	34.6
Management and Administration FTEs	12.1	12.7	12.3
Total	109.3	111.5	107.8

The numbers of FTEs presented in this table are all employees working for Plan International. In the year under review and the previous financial year, four employees (4.0 FTEs) performed their services entirely for other Plan International offices (Denmark, UK and Ireland). The costs of these employees have been charged in full to the respective organisations. There are also two employees (2 FTEs) working for Plan International in the Netherlands who are on the payroll of another Plan International office.

11.7.6 Allocation of housing costs

The expenses associated with housing are as follows:

€ x 1,000

Housing costs	Actual 2023/2024	Budgeted 2023/2024	Actual 2022/2023
Rent including rent reduction and less rental income	230	240	216
Service charges (gas, water, electricity and VAT compensation)	56	60	122
Other housing costs (security, cleaning, etc.)	51	66	44
Total	337	366	382

Housing costs were lower than the previous year because, in December 2022, Plan International moved to new premises that cost less.

11.7.7 Made available internationally (Objective C)

Funds made available by Plan International to Plan International Inc. are:

- Remittances relating to funds received for child sponsorship
- Remittances relating to programmes

Remittances from programmes are based on Funding Agreement Documents (FADs). These are commitments the organisation makes to Plan International country offices (mostly offices in the countries where Plan International implements programmes).

€ x 1,000

	2023/2024	Budgeted 2023/2024	Movement as a % of the budget	2022/2023
Private sponsors	9,978	10,618	-6%	11,086
Corporate sources	634	1,223	-48%	504
Lottery distribution funds	936	1,405	-33%	950
Non-profit organisations	2,961	1,200	147%	2,195
Government grants	20,091	21,366	-6%	20,658
Total made available internationally	34,600	35,812	-3%	35,393

The lower international remittances compared to the previous financial year are mainly attributable to the decrease in donations from private sponsors in the year under review compared to the previous year.

Remittances from projects and programmes made available to Plan International Inc. are based on the liquidity needs of these projects and programmes. These liquidity needs are related to the progress made with the implementation of these projects and programmes.

11.7.8 Auditor's fees

The following amounts in auditor's fees were charged to the result in the year under review:

€ x 1,000

2023/2024	Pricewaterhouse Coopers Accountants N.V.	Other network	Total network
Audit of the financial statements	136	-	136
Other audit work	121	-	121
Tax advice	-	-	-
Other non-audit services	-	-	-
Total 2023/2024	257	-	257
Total 2022/2023	274	-	274

11.8 Balance of financial income and expenditure

Financial income and expenditure consist of interest:

	Actual 2023/2024	Budgeted 2023/2024	Movement as a % of the budget	Actual 022/2023
Deposits and cash	459	-	-	53
Total interest on bank accounts	459	-	-	53
Realised interest rate	1.6%	-	-	0.2%

Interest income was higher than budgeted and higher than the previous year due to the increase in interest rates in the financial markets.

11.9 Remuneration of the Supervisory Board and Management Board

Plan International has one Managing Director under the Articles of Association. Garance Reus-Deelder was appointed by the Supervisory Board to serve as Managing Director of Plan International from 1 June 2020. Management Board remuneration was as follows:

€ x 1,000

Breakdown of total remuneration of the Management Board	Actual -	Actual 2022/2023
Name	Garance Reus-Deelder	Garance Reus
Position	Managing Director	Managing Director
Type of employment (duration)	Fixed-term	Fixed-term
Hours per week	40	40
Part-time percentage	100%	100%
Period	1 July-30 June	1 July-30 June
Annual income		
Gross salary	121	117
Holiday pay	9	9
Fixed end-of-year bonus	-	-
Long service payment	-	-
Unused holidays	-	-
Total annual income	130	126
Taxed allowances/additions	1	1
Pension costs (employer's contribution)	31	29
Pension compensation	-	-
Other future remuneration	-	-
Benefits on termination of employment	-	-
Total employer expenses	162	156

Management Board remuneration

On the advice of the Remuneration Committee, the Supervisory Board adopted the remuneration policy and determined the level of Management Board remuneration and the level of other remuneration components. The policy is updated annually. The last review was in May 2024.

In determining its remuneration policy and setting remuneration, Plan International follows the Regulations for the Remuneration of Managing Directors, part of the 'Erkenningsregeling' of the 'Commissie Normstelling'.

The Regulations use weighting criteria to set a maximum standard for annual income. The Remuneration Committee assesses the situation at Plan International in November of each year. This resulted in a so-called 'BSD score' of 515 points with a maximum annual income of €180,984 (1 FTE/12 months) during the year under review. This is the maximum standard annual income as set out in Appendix 4 to the Regulations for the Remuneration of Managing Directors.

The relevant, actual annual income of Garance Reus-Deelder as Managing Director was €130,319 (1 FTE for 12 months). This remuneration (gross salary, including holiday pay) remained well within the aforementioned applicable ceiling in respect of annual income.

The annual income, taxed allowances/additions, employer's pension contribution, pension compensation and other future remuneration also remained well within the maximum amount of €233,000 per year specified in the Regulations. Furthermore, the taxed allowances and additions, the employer's pension contribution and the other future remuneration were in reasonable proportion to annual income.

Garance Reus-Deelder was also paid a telephone allowance of €480 and a year-end bonus of €682 (gross) in 2023-2024. A discretionary, non-contractual end-of-year bonus was paid to all Plan International employees including the Managing Director.

Additional positions of the Management Board

Garance Reus-Deelder is a member of the Supervisory Board of the Amsterdam Museum and a member of the Supervisory Board of the Asser Institute. Both positions are unpaid.

During the financial year, she held the position of board member of Stichting Education Fund '94 (a collaboration between AkzoNobel and Plan International) on behalf of Plan International, the position of board member of Samenwerkende Hulporganisaties (Giro555) and the position of member of the Supervisory Board of Stichting Beheer Subsidiegelden Dutch Relief Alliance.

Supervisory Board remuneration

Members of Plan International's Supervisory Board are unpaid in the sense that they do not receive any monetary remuneration for membership of the Supervisory Board. However, members can claim expenses incurred in the performance of their duties, such as meeting and travel expenses, from Plan International. During the year under review, the aforementioned costs amounted to €0. In the previous financial year, expense claims amounted to €116.

No advances, loans and/or guarantees were provided to the members of the Supervisory Board or the Management Board.

11.10 Events after the balance sheet date

There are no events to report between the balance sheet date of the financial statements and the adoption of the financial statements by the Supervisory Board on 19 November 2024 that affect the fairness of the financial summaries in these financial statements.

Amsterdam, 19 November 2024

Managing Director

Chair of the Supervisory Board

“

*Due to the
drought, we have
lost everything.”*



12 . Accountant's report



Independent auditor's report

To: the management board and the supervisory board of Plan International

Report on the audit of the financial statements 2023/2024

Our opinion

In our opinion, the financial statements of Plan International ('the Foundation') give a true and fair view of the financial position of the Foundation as of 30 June 2024, and of its result for the year then ended in accordance with the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board.

What we have audited

We have audited the accompanying financial statements 2023/2024 of Plan International, Amsterdam.

The financial statements comprise:

- the balance sheet as of 30 June 2024 (after profit appropriation);
- the profit and loss account for the year then ended; and
- the notes, comprising a summary of the accounting policies applied and other explanatory information.

The financial reporting framework applied in the preparation of the financial statements is the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board.

The basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. We have further described our responsibilities under those standards in the section 'Our responsibilities for the audit of the financial statements' of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of Plan International in accordance with the 'Verordening inzake de onafhankelijkheid van accountants bij assuranceopdrachten' (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore, we have complied with the 'Verordening gedrags- en beroepsregels accountants' (VGBA, Dutch Code of Ethics).

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Report on the other information included in the annual report

The annual report contains other information. This includes all information in the annual report in addition to the financial statements and our auditor's report thereon.

Based on the procedures performed as set out below, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements; and
- contains all the information regarding the directors' report that is required by the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board.

We have read the other information. Based on our knowledge and the understanding obtained in our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing our procedures, we comply with the requirements of the Dutch Standard 720. The scope of such procedures was substantially less than the scope of those procedures performed in our audit of the financial statements.

The management board is responsible for the preparation of the other information, including the directors' report pursuant to the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board.

Responsibilities for the financial statements and the audit

Responsibilities of the management board and the supervisory board for the financial statements

The management board is responsible for:

- the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board; and for
- such internal control as the management board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management board is responsible for assessing the Foundation's ability to continue as a going concern. Based on the financial reporting framework mentioned, the management board should prepare the financial statements using the going-concern basis of accounting unless the management board either intends to liquidate the Foundation or to cease operations or has no realistic alternative but to do so. The management board should disclose in the financial statements any event and circumstances that may cast significant doubt on the Foundation's ability to continue as a going concern.

The supervisory board is responsible for overseeing the Foundation's financial reporting process.



Our responsibilities for the audit of the financial statements

Our responsibility is to plan and perform an audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence to provide a basis for our opinion. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high but not absolute level of assurance, and is not a guarantee that an audit conducted in accordance with the Dutch Standards on Auditing will always detect a material misstatement when it exists. Misstatements may arise due to fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

A more detailed description of our responsibilities is set out in the appendix to our report.

Translation of the audit report

The Plan International financial statements are prepared in more than one language (Dutch and English). The financial statements of Plan International that are prepared in Dutch, of which an audit report has been issued on 20 November 2024, is the official signed version. We have concluded that the English version of the financial statements of Plan International is an accurate representation of the original, however, in all matters of interpretation of information, views or opinions, the original language version of the financial statements (Dutch) takes precedence over the translated version.

This English audit report is therefore also a translation of the original Dutch audit report that has been issued on 20 November 2024.

Amsterdam, 20 December 2024
PricewaterhouseCoopers Accountants N.V.

Originally signed by R.S.F. Loesberg RA



Appendix to our auditor's report on the financial statements 2023/2024 of Plan International

In addition to what is included in our auditor's report, we have further set out in this appendix our responsibilities for the audit of the financial statements and explained what an audit involves.

The auditor's responsibilities for the audit of the financial statements

We have exercised professional judgement and have maintained professional scepticism throughout the audit in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit consisted, among other things of the following:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the intentional override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management board.
- Concluding on the appropriateness of the management board's use of the going-concern basis of accounting, and based on the audit evidence obtained, concluding whether a material uncertainty exists related to events and/or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report and are made in the context of our opinion on the financial statements as a whole. However, future events or conditions may cause the Foundation to cease to continue as a going concern.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Two girls in a Plan International sponsorship community in Nepal. ©Plan International

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