Plan

Worldwide Annual Review and Combined Financial Statements 2010


Because I
am a
GiRL

Joanne, 21, lives in Haiti's Croix-des-Bouquets – an area badly damaged by the 2010 earthquake. Since she was a little girl, Joanne has campaigned on behalf of children and youth. Today, as a Plan youth volunteer, she is a passionate advocate of children's rights, and wants to be a journalist and activist, writing about social issues.

"Of the basic rights of children, the right to an education is the most important. It's only through education that we can end exploitation and build respect for all people. The future depends on it. The child of today is the adult of tomorrow, so young people have to be prepared to take the place of adults. And adults must also learn to listen to the voices of children.

Respect for human rights begins at home. As young people, we can set an example of respect for human rights, starting with our responsibilities toward our parents and neighbours. It's our responsibility to be obedient and kind, to be good listeners, and to set a good example for others. But that doesn't mean we stop being kids. Most of all, we need to show that we have something to offer to the world.

Plan's support for children and young people in their fight to win respect for their rights is extremely important. Fifty years from now, I see a better world where people care and take action: building schools, hospitals – whatever's needed. So we have to begin today to eradicate the harm done to children by leaving them to beg in the streets, dirty and with no education.

Teaching adults to respect children's rights is not something children can do on their own: government leaders and institutions have to play their part too."

Joanne, Plan youth volunteer, Haiti.
Photo: Plan / Kristie van de Wetering

HIGHLIGHTS OF OUR YEAR

Welcome to Plan's Worldwide Annual Review and Combined Financial Statements.

We present an overview of our worldwide operations in 2010. For the latest information on Plan's work, please go to plan-international.org

GLOBAL NUMBERS

We worked with 37,931 communities in 48 developing countries, covering a population of 28.2 million children.

We raised €346 million from child sponsorship, 65 per cent of our income.

We spent €367 million on our programmes.

We trained 456,641 people in skills ranging from education to child protection.

HARNESSING THE POWER OF SOCIAL MEDIA

In 2010, Plan increasingly used social media to engage and connect young people on development issues, and to raise funds.

In Sweden, 70,000 students raised €500,000 for Plan in one day, recruiting volunteers through Facebook and Twitter. The students from *Sveriges Elevrads Centralorganisation*, together with Plan Sweden, created a record-breaking campaign for Operation Dagsverke (A Day's Work) to raise funds for our education work in Southern Sudan.

PARTNERS FOR A BETTER FUTURE – PLAN AND NIVEA

In January 2010 Plan signed a global agreement with German beauty and skincare corporation Beiersdorf/ NIVEA, linking Beiersdorf's affiliates globally with Plan's fundraising and programme offices.

Plan and NIVEA will be working to give children in developing countries a better future through access to quality education. The first two projects, working with schools in Rwanda and India, are already under way.

Plan is active in 66 countries around the world.

YOUTH REBUILDING IN HAITI

Children and youth in Haiti represented half of all those affected by the earthquake in 2010, and yet they were excluded in decisions about Haiti's future.

Plan, in partnership with UNICEF, consulted almost 1,000 children from nine departments to hear their ideas and priorities for the country's reconstruction. Priorities highlighted included education, reforestation and economic opportunities for young people.

As one young girl from Croix des Bouquets said "Haiti cannot be rebuilt without the participation of children and youth. We are Haiti's present, we will be Haiti's future."

PROTECTING CHILDREN WORLDWIDE

In just two years, Plan's innovative *Learn Without Fear* campaign has successfully advocated for stronger legal safeguards for children around the world.

- More than 390 million children have benefited from legislation protecting them from violence in schools.
- More than 370 million children have benefited from legislation protecting them from corporal punishment.
- More than 6 million children have benefited from legislation protecting them from bullying.

PLAN'S EXPERTISE RECOGNISED BY EC

In 2010, Plan won more than €18 million in grants from the European Commission (EC).

This level of income highlights the EC's recognition of Plan's expertise and solid experience in areas such as quality education and child protection.

In particular, when the EC called for proposals for their Food Facility funding, Plan was awarded 5 per cent of the total allocation.

"We can confidently say that an important factor in this success has been the strategic coordination between Plan offices," says Natalia Alonso, Head of our Europe Liaison Office, "as well as our advocacy with European institutions, where Plan is recognised as an expert on child rights."

This review sets out Plan's progress towards our vision and mission between July 2009 and June 2010. We have referred to this period as '2010'.
All activities and statistics in this review have been taken from the Country Programme Progress Reports for 2010. For more information about these unpublished documents, please contact info@plan-international.org .

STATEMENT FROM THE CHAIR

Plan entered the 2010 financial year with cautious optimism, having weathered the worst of the financial crisis. I am very happy to report that the measures we have since put in place, and the continuing efforts and commitment of our fundraising teams, programme advisors and highly dedicated staff, have all contributed to a 14 per cent rise in income to over €534 million.

Part of that increase in income is attributable to funds raised in response to disasters such as the earthquake in Haiti. Plan's individual supporters donated with their customary speed and generosity to pledge some €10 million to scale up our work there. The benefits are now beginning to show as Plan works with communities to build new facilities including schools and clinics.

While the current funding position overall is healthy, the Board and the Members Assembly want to see steady income growth in the years ahead. Donations via sponsorship provide some 65 per cent of Plan's annual income, and this flexible funding is highly valuable as sponsors' long-term commitments provide resources for community-based interventions which last for many years.

But we know we must nurture our network of over a million individual donors who support Plan's work by using electronic social networks and offering new opportunities to contribute to programmes targeting education, child protection and marginalised groups. Our *Because I am a Girl* campaign is a vibrant example of how we intend to ensure one such group – girls – get a much better deal.

Our income from institutional donors is also growing steadily, but we have to redouble our efforts to attract funds from corporate and global foundations. This will require extra focus in the year ahead.

During 2010, Plan's Member organisations grew in number, with Fundación Plan Colombia and Plan International India Chapter joining the Members' Assembly mid-year. This strengthens Plan's legitimacy to act locally, whilst also bringing broader perspectives to the deliberations of the global organisation and furthering our strategies of widening participation in the governance of Plan International and diversifying income.

I have seen from my recent visits to Mozambique and Zimbabwe that with the right level of resources, Plan can contribute so much more. As a well-respected NGO in both countries, our staff have had to operate in some very difficult circumstances with children facing almost unimaginable levels of poverty as a result of internal conflicts.

So as well as focusing on the long-term aspirations of children and communities, in these cases we have had to respond to their more immediate needs by intelligently distributing food to very poor communities. I was proud of what I saw.

I would therefore like to thank our sponsors, donors and corporate supporters whose continuing contributions have enabled us to improve the lives and prospects of impoverished children and their communities in so many parts of the globe. Be assured – you are helping us make a difference.

Photo: © Stephen Wright

Paul Arlman
Chair, International Board of Directors and Members' Assembly

CHIEF EXECUTIVE OFFICER'S REPORT

There is no doubt that while Plan faced many challenges over the past year in the 48 programme countries where we work, responding to the devastating earthquake that struck Haiti on 12 January 2010 was the most demanding and difficult. Our offices in three programme units were written off. Many staff lived in tents in front of their devastated properties. A valued member of the Haiti Human resources team, Suzette Delne, was killed as she visited the local university for a training course. And the majority of staff lost family members or close friends in traumatic circumstances.

Despite this, staff battled through the rubble and the clogged roads to help the children and communities in the southern parts of Haiti to rebuild their lives. Plan implemented a wide range of measures that highlighted both our focus on children and their communities, as well as the breadth of capabilities we offer, from initial food aid, psychosocial support and child-friendly spaces, to designing and building temporary schools approved after close consultation with the Haitian authorities.

Haiti, however, was not the only disaster. I want to praise all our teams for the way they have reacted to the myriad of other emergencies over the past year, many of which never make the headlines.

Our relations with the state featured in much of our activity over the year. Plan was granted observer status in the African Union, a prestigious position that provides us with access to one of the continent's top decision-making and influencing bodies. Advocacy at national level is increasingly part of our programme. We are having major successes in persuading governments to introduce Universal Birth registration and legislate against violence in schools.

Last year's annual review touched on partnerships. Today, we are pleased to have finalised several agreements in the corporate sector. One of the most exciting is our innovative partnership with Nivea, the Beiersdorf brand, which was instigated by Plan Germany and is being extended globally. Nivea shares at a fundamental level our own commitment to improving the lives of children in general and of girls in particular. This adds to our excellent relationships with the MasterCard Foundation, Barclays, Omnicom, Prudential Insurance and Nokia, among others.

At the international level, we worked closely with UN agencies on a number of projects, and have talked extensively about working together. We also set up a pilot project with Child Helpline International, and collaborated on a number of advocacy projects with our colleagues in World Vision, Oxfam and Save the Children.

We work through many partners to implement our programmes. This ensures the relevance of our work as well as building up civil society and capability for the long term when Plan withdraws from a district.

Local cooperation was the byword in one of the most spectacular successes of this past year – the release of hundreds of girls and young women from bonded labour in Nepal. These Kamalari girls, sold as young as six to wealthy landowners by poor farmers, now have an increasingly comprehensive support structure to help them back into mainstream society.

Through the commitment of our employees across every part of the organisation, we also know that such stories are being repeated somehow, somewhere, every week, in each of the countries in which we operate. We also know, however, that there are millions more children that need our help, and thousands of communities who are still unable to nurture, protect and educate children as is their right under the UN Convention of the Rights of the Child.

That is why, despite the examples of our work we present to you in the following pages, we will not be complacent. There is much more work to plan and carry out, and sadly there will be more disasters to contend with. But with each passing year, Plan is creating an organisation that increasingly fulfils its vision of lifting children out of poverty, supporting them to claim their rights, and assisting them to fulfil their potential to contribute to the sustainable well-being of their own societies.

Photo: © Stephen Wright

Nigel Chapman

Nigel Chapman
Chief Executive Officer

ABOUT PLAN

Children in the playground of their new school, built by Plan and our partners in Udaipur, India.
Photo: © Dina Torrans

WHO WE ARE

Founded more than 70 years ago, Plan is one of the largest children's development organisations in the world. Plan is independent, with no religious, political or governmental affiliations. We work together with children and communities in 48 developing countries across Africa, the Americas and Asia, and with our supporters and funders in 20 countries.

OUR VISION

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

OUR MISSION

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

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

HOW WE WORK

Plan believes that there is a clear link between access to rights* and poverty reduction. A child who receives a good quality education has the best opportunity to become economically secure in the future, benefiting future generations and promoting economic growth of their country.

Despite the commitments made by states, there is still a gap between the promises made and the reality of children's lives. In particular, the poorest and most vulnerable children tend to be the furthest from achieving their rights.

Our approach is focused on addressing this gap.
We call it **child-centred community development**.
It has six core principles.

1. Our programmes focus on children, because they are disproportionately affected by poverty, abuse and exploitation.

2. Our programmes are guided by international human rights principles and regional conventions.

3. We work for, and on behalf of, children in order to enable them to claim their rights. We also support those with a duty towards children to deliver on those obligations, and hold these duty bearers to account.

4. Our programmes promote an environment of social inclusion, and protect children from discrimination, particularly children living in extreme poverty, children with disabilities and those from isolated communities.

5. Our programmes promote gender equality. Gender-based discrimination within society undermines individuals' power to create change.

6. Our programmes maximise the free and meaningful participation of children in the decisions that affect their lives, bearing in mind their evolving capacity to understand and contribute.

WHAT WE DO

We work through development activities (programmes) with children, communities and other key partners, such as local organisations, national networks and government agencies.

Key features of our work include the following.

- Close ties to the communities where we work.
- Ensuring those responsible for children's rights are held accountable but are also supported to fulfil their obligations.
- Engaging with corporations in social responsibility. programmes to ensure that children are not forgotten in emerging economies.
- Advocating with and on behalf of children to address injustices and power imbalances that underlie poverty.
- Working in coalitions and alliances, to give us a greater reach in tackling the underlying causes of poverty.

We have identified eight key areas in the lives of children, where Plan is able to make the greatest impact. These reflect their right to:

- a healthy start in life
- quality education
- protection from all forms of abuse, neglect, exploitation and violence
- economic security
- a safe, consistent supply of drinking water and improved sanitation
- sexual and reproductive health, including HIV prevention, care and treatment
- participate as citizens
- grow up safely in communities resilient to disasters, and to have their rights protected in emergencies.

WHAT DO WE MEAN BY 'CHILDREN'?

Plan follows the Convention on the Rights of the Child, which defines children as any person below the age of 18. We also refer to teenagers, up to this age, as 'youth' or 'young people'.

*As set out in the UN Convention on the Rights of the Child and other human rights instruments.

ABOUT PLAN

STRUCTURE AND GOVERNANCE

Plan's structure has evolved over 70 years of working directly with children, communities and supporters. We now operate in 66 countries.

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

Plan's National Organisations commit resources, including funding and expertise, to programmes that accord with the goals and purpose of a central not-for-profit body – Plan International, Inc.

Plan International, Inc. designs and delivers programmes in developing countries, coordinated at regional and country levels by teams that provide strategic and operational support. Our programme offices are located close to communities, so they can be responsive to local children and their families.

Central services to support our programmes are provided by Plan Limited, a wholly-owned subsidiary of Plan International, Inc.

Transparency and accountability are maintained through Plan International, Inc's International Board and through Plan's guiding body, the Members' Assembly. The Assembly elects an International Board to ensure that Plan International, Inc. is run efficiently and effectively by its senior executives.

ACCOUNTABILITY

Accountability is central to our work. Just as we are committed to ensuring that states are accountable for children's rights, we believe that we, in turn, are accountable to the children and communities with whom we work, and to the donors who support us.

We are committed to being publically accountable for the decisions that we make, and the impact of our operations, and for ensuring that our decision-making bodies reflect the communities and countries where we work.

We do this through a range of activities, including:

- commissioning and publishing independent evaluations of our programmes
- publishing the combined financial statements for Plan's worldwide operations
- complying with national fundraising standards in the countries where we engage with donors
- carrying out regular two-way communication with our sponsors and donors
- becoming signatories to international agreements and standards.

As part of our commitment to accountability and international professional standards, Plan is a signatory and/or a member of the following.

- Plan is a signatory to and board member of the **International Non-Governmental Organisations' (INGO) Commitment to Accountability Charter**. This charter is the foremost accountability standard for the INGO sector, requiring annual reports on each member's goals, activities and achievements. **www.ingoaccountabilitycharter.org**
- Plan has been a full member of **People in Aid** since 2003. We use its Code of Good Practice to enhance our accountability and transparency, by increasing the effectiveness of our human resources management. **www.peopleinaid.org**
- Plan adheres to the **SPHERE Humanitarian Charter and Minimum Standards in Disaster Response,** which sets quality and accountability standards for organisations involved in humanitarian assistance. **www.sphereproject.org**
- Plan is a signatory to the **Code of Conduct for the International Red Cross and Red Crescent Movement and NGOs in Disaster Relief**, and has agreed to comply with the ten principles of the Code. **www.ifrc.org**
- Plan is an affiliate member of the **Institute of Risk Management** and is bound by the IRM's Code of Conduct. **www.theirm.org**
- Plan has been assessed by the **One World Trust**, and was ranked in the top three non-governmental organisations for good accountability practices. The One World Trust will regularly include Plan in its rolling programme of assessments. **www.oneworldtrust.org**

2010 KEY ACHIEVEMENTS

Our key achievements in the past year have been:

- **Welcoming Colombia and India to the Members' Assembly** Two of Plan's programme countries – Colombia and India – joined the Members' Assembly. This was a significant milestone for Plan, which now has direct representation from countries undertaking development programmes on its highest governance body.

  Paul Arlman, Chair of the Members' Assembly, said "I am delighted with the historic change we have made today. It is a very important step forward in Plan's evolution as a truly global organisation, and in our mission to give children a better future."

- **Joining the UN Global Compact** The world's largest corporate responsibility initiative, the Compact covers 7,700 businesses and organisations in 135 countries. In joining, Plan has pledged to protect human rights and work to abolish child labour, amongst other principles. **www.unglobalcompact.org**

- Plan became a shareholder in the Berlin Civil Society Centre. The Centre aims to strengthen the efficiency and effectiveness of global civil society organisations.

Nancy is part of a microfinance scheme set up by Plan and our partners in Colombia. Membership of the scheme has given her the resources to grow her street food business.

Plan has been in Colombia since 1962, working in the areas with the highest levels of child poverty. As well as providing support to more than 140,000 children, Plan is a technical advisor to the Colombian government, and advocates for changes in legislation and policy to promote and protect the rights of children.

The National Organisation in Colombia, Fundación Plan, is held accountable for fundraising and programme delivery by an independent local board. It raises over 30 per cent of its funding within country – Colombia is one of Plan's fastest growing fundraising markets.

Plan has supported the development of self-help groups for women in rural India to find practical solutions for issues affecting their lives.
Photo: Plan / Sanjeev Kumar

Plan began working in India in 1979 and now focuses its work in 10 of the poorest states, including the urban areas of Delhi, Hyderabad and Mumbai, and on improving the lives of more than 600,000 children in these areas. Plan has always worked closely in India with partner organisations and now counts more than 100 grassroots and nationwide NGOs and community organisations within its network.

The National Organisation in India is registered under the Indian Societies Registration Act and is governed by a local board. It raised 11 per cent of the funding for Plan's work in India in 2010.

DISASTER RISK MANAGEMENT

17 Plan responded to 17 disasters in 2010, and implemented disaster risk reduction strategies in 14 countries.

Plan's goals:

1. **Children and youth grow up safely in resilient communities.**
2. **Children and youth realise their rights to protection and assistance in emergency situations.**

The volume of Plan's work in this area increased significantly in 2010, however Plan's global disaster risk management strategy and immediate response fund enabled us to have a consistent emergency response across the organisation.

We also implemented disaster risk reduction activities in 14 countries. These activities support communities to protect themselves from the effects of natural disasters, working in partnership with government agencies and civil society.

GUATEMALA

Communities protect themselves from disaster

Tropical storm Agatha hit Guatemala in May 2010. It damaged 101 coastal villages, resulting in 174 deaths. But the situation could have been much worse. Just six months earlier, Plan had run a project to train 345 young people from 23 communities in emergency preparedness and response. "We had a risk map ready," said one resident after the storm, "and we had learned how to evacuate people. With this fresh in our minds, we helped evacuate more than 200 families."

When the storm hit, residents in the village of El Sunzo had already alerted each other, and had systems in place to evacuate the 20 most vulnerable families in the area. Gilmer, a 23-year-old resident, compared Hurricane Stan, in 2005, with this most recent storm. "That time, I didn't leave my house. This year, I was on the evacuation committee. We saw who was most at risk from flooding, and we helped them."

SENEGAL

Youth take the lead in flood control

Wedged between the Senegal River and the Atlantic, the city of St Louis is prone to seasonal flooding which damages the local sanitation and health infrastructure. Plan has supported the city council and local youth from 11 districts to restore flood-damaged neighbourhoods and prevent water-borne diseases.

Communities have elected 310 youth to serve on 11 disaster management committees, each of which serves an area of 50–60 households. The members are trained in risk management and flood control, and are supplied with equipment such as shovels, as well as manuals on keeping classrooms and latrines clean.

During the clean-up sessions the young volunteers helped families to manage household waste and improve sanitation. They used sand to protect roads from flooding, and repaired school latrines and water taps, benefiting some 9,000 pupils. The project team also trained 32 teachers and 4,000 pupils from 11 elementary schools to prepare for future floods, and distributed 5,100 leaflets.

Building on this success, the project has now launched a community-level response to seasonal flooding based on training young people, district officials and trusted partner organisations. Communities recently voted to pay the young workers a monthly stipend for their valuable contribution to the safety of their communities.

PHILIPPINES

Children recover from Typhoon Ketsana with revitalised day care

When the city of Binangonan was hit by Typhoon Ketsana in 2009, children were among the worst affected. Day-care centres were flooded with rubbish, and walls had caved in. However at the municipal level, refurbishing these centres was a low priority.

Plan responded by distributing learning materials, toys, teaching aids and school supplies to 52 day-care centres and training workers in how to use them. "The new learning materials motivated the children to return to school," says day-care worker Edena Cerda. "They were keen to learn and play with the new materials. They didn't want to miss out."

Plan also helped restore the supervised neighbourhood playgroups. Plan had previously run these in partnership with local government, under a home-based early education, health and nutrition scheme for children under five who live too far from a day-care centre. After the typhoon, Plan trained workers and parent volunteers to conduct play sessions in the neighbourhood playgroups, and provided learning materials to help get them up and running again.

SUDAN

Families restore livelihoods after a fire

On 4 August 2009 a fire swept through a market in eastern Sudan, destroying 30 shops and badly damaging 18 more. Thirty families, comprising around 300 people – half of them children – lost their businesses, cash and supplies, including provisions recently stockpiled to sell at the end of Ramadan.

Working with the local government, Plan rebuilt the shops within 60 days and provided support to families until they could re-open their businesses. This included training in crisis management, disaster preparedness and early warning systems. The state government covered labour costs while the community contributed local materials. Plan is mediating with a local insurance company to put fire insurance in place.

"We lost all hope after the fire," says shopkeeper Ahmed Omer, 45. "I thought I would have to emigrate. But now I have a well-built shop and I can do business better than before. Previously, we had zinc ceilings and our goods often spoiled in the heat. Now, with concrete roofs, that won't happen any more."

◄ Plan provided emotional support and safe places to play for Filipino children affected by Typhoon Ketsana, to help them cope with the loss of their homes in the floods.

Photo: © Plan Philippines / Telesforo Laplana

FOCUS ON… THE HAITI EARTHQUAKE

On 12 January 2010, an earthquake measuring 7.3 on the Richter scale struck the heart of Haiti. Around four million people were directly affected – nearly 40 per cent of the total population. More than 200,000 people died, 1.5 million were made homeless, and much of the overcrowded capital and its districts were flattened. Of those affected, more than half were children and youth.

Plan has worked in Haiti since 1973. When the earthquake struck, our 143 country staff were already working with some 46,900 children and their communities in ten programme areas. Four of these, near Port-au-Prince and Jacmel, were directly hit by the earthquake. Haiti's chronic poverty, weakened institutions and fragile infrastructure made the response extremely difficult. In our programme areas, tens of thousands of homeless people had gathered at makeshift camps. Sanitation was almost nonexistent, and unaccompanied children were at risk of trafficking, exploitation and abuse.

OUR INITIAL RESPONSE

Our first priority was to meet the immediate survival needs of children at programme sites, supporting nearly 7,000 families. This involved:

- distributing tents and family supply kits to 20,400 people
- installing latrines, bath cabins and water cisterns
- facilitating the building of transitional shelters for 100 families
- delivering child protection training to more than 350 teachers, staff, and members of partner organisations.

PRIORITY AREAS – EDUCATION AND CHILD PROTECTION

With more than 4,000 schools destroyed or damaged, Plan sought to provide displaced and traumatised children with safe, child-friendly spaces and safe school and care environments as quickly as possible. Our work in this area included:

- piloting an after-school programme, held in child-friendly spaces, for 300 children in the camps
- supporting youth volunteers to encourage parents to send their children back to school
- training teachers and school directors in psychosocial support and children's rights
- supporting more than 100 trained youth volunteers to run emotional support activities with more than 6,000 children in 30 child-friendly spaces
- holding discussions with 250 parents at relief camps to promote a new programme to support schools.

Today we continue to improve access to quality education, and are helping restructure the school system. We are also working with communities to keep children safe, and to ensure that their needs for quality education, play and protection are met.

SUPPORTING CHILDREN'S HEALTH

In our work to address the physical and mental wellbeing and resilience of children, youth and caregivers, our priorities are health and emotional wellbeing. Our activities in this area have included:

- providing essential antibiotics, de-worming medication, painkillers and oral rehydration salts for local distribution
- working with partners to establish mobile clinics. These continue to operate weekly vaccination clinics, and see an average of 85 patients per day, including many pregnant women and children.

Moving forward, Plan is working to empower communities to manage their own healthcare projects.

ECONOMIC SECURITY

Economic security enables families to ensure their children's wellbeing. During the initial Haiti emergency response, our Cash for Work programme employed more than 12,800 workers (nearly 40 per cent of them women), directly benefiting 76,800 family members. We also ran workshops on business development for young people and aspiring entrepreneurs.

Cash for Work activities included:

- preparing sites for temporary classrooms
- repairing roads
- soil conservation
- street cleaning
- digging latrines.

LOOKING TO THE FUTURE

Plan is actively supporting the involvement of Haitian civil society in the country's reconstruction, and is advocating for children and youth to be included in the process.

In partnership with UNICEF, we conducted a national post-disaster needs assessment consultation that enabled nearly 1,000 children and youth to share their ideas and priorities for the country's reconstruction. The resulting report, *Anticipating the future: Children and young people's voices in Haiti's Post Disaster Needs Assessment* was launched in New York to coincide with the international donors' conference in 2010. The report conveyed the views of Haiti's children and youth whose priorities were to return to school and to be free from all forms of violence and abuse. The report argues that although the needs may seem overwhelming, the disaster also presents many opportunities for future progress.

Plan Haiti teamed up with Clowns without Borders to provide workshops for children and adults affected by the earthquake, Haiti.
Photo: Plan / Kristie van de Wetering

EDUCATION

58,229 The number of professional and volunteer education workers trained by Plan, benefiting 14,316 communities.

Plan's goal: **Children and youth realise their right to quality education.**

Plan supports a range of efforts to provide children and youth with free and equal access to good quality learning, from stimulation and engagement in early years to vocational training.

To achieve quality education, we promote inclusive, safe, healthy and child-friendly learning environments. This includes creating relevant, gender-sensitive curricula and offering essential life-skills training.

We support efforts to reach children who do not attend school, and campaign for the active participation of children, youth and communities, to improve the governance of education at all levels. In 2010 we developed our new Education Strategy to guide our programmes until 2013.

UGANDA

Quality teaching training stops corporal punishment

"Before Plan came to our school, children were so afraid of their teachers," says 14-year-old Sophia. Sophia attends one of 30 Ugandan schools supported by Plan's Good Schools programme as part of its *Learn Without Fear* campaign, which aims to end violence in schools. Five of the schools run anti-violence clubs, which have received national TV and radio publicity. Sophia joined one of these clubs to discuss with teachers, pupils and parents how children can learn better.

"I was happy when we started discussing alternative forms of discipline to corporal punishment," she adds. "We talked with our teacher and he agreed to stop caning. Since then, when I fail an assignment, instead of caning, they advise me, explain why I failed and ask me to repeat the assignment until I pass it."

Plan has trained 127 teachers in running schools that are child-friendly and safe, where positive discipline replaces corporal punishment. Working with the African Network for Prevention and Protection against Child Abuse and Neglect, we also trained 250 child protection committee members in procedures and referrals in cases of abuse.

PERU

Schools project provides learning for life

If children are to develop and thrive, they need quality education. One of Plan's education programmes, *Aprendiendo*, operates across 122 schools covering 14,000 children in northwestern Peru. It focuses on improving the quality of teaching of communication skills and logical mathematics to support the development of students' social, financial and entrepreneurial capabilities.

Working with the Ministry of Education, Plan helped to develop the curriculum and learning resources, and provided special teacher training. Children contributed innovative ideas on environmental and cultural issues within the schools as part of the initiative to raise school standards.

In 26 of the schools, the project has been run alongside a scheme to raise awareness of children's rights. Student 'school defenders' promote respect for the rights of children and adolescents. Teachers, students and parents all say that school environments have improved, and some schools have received national recognition for their efforts.

As a result of this programme, Plan has been invited to join the national committee responsible for formulating quality standards for the Peruvian educational system.

BURKINA FASO

Community builds school with support from Plan

In the village of Bokin, the nearest school was 4km away – so far that many children stopped going. Local parents decided that the village needed a school of its own and, receiving no government support, built a simple school in a hall made of straw. However, during the first year 13 of the 54 first-grade students dropped out. "Working under straw is not easy," explains ten-year-old Moussa. "We were afraid of snake bites, and when it rained the water dripped through the roof."

Eventually the regional education authority agreed to help build a permanent school, with funding from Plan. Construction took five months. A local group provided technical support and organised community volunteers, Plan monitored the construction, villagers contributed materials and students helped manage the logistics.

Today the new school is the pride of the village, with three classrooms, lodgings for three teachers, a borehole, two blocks of school latrines and solar energy installations, as well as cupboards, chairs and benches.

"People now send their children to school because it is close to home," says parent Adama Ouédraogo, "and adults like us, who never went to school, can take evening classes and learn to read and write."

CHINA

Post-earthquake children's centres become permanent kindergartens

Following the deadly 8.0-magnitude earthquake that struck Sichuan Province in 2008, Plan set up children's centres in nine villages as part of our emergency response. Eight of the villages had never had a kindergarten.

Working with local NGOs, Plan trained community volunteers to establish the centres and to work with more than 400 children to ensure their safety and emotional wellbeing.

In 2010, our involvement evolved from emergency child protection into long-term early childhood care and education. In four of the centres, we trained child-protection volunteers as kindergarten teachers and they are now being paid by a local women's association.

Child protection volunteer Ms Hei says: "After the earthquake, I wanted to help, but I had no experience," she says. "I was moved when I saw how the trainers worked with children. After four months of training I too learned how to play with and teach young children. They love playing with me! And I now prepare lessons. The parents don't worry about their children any more."

Children learning at a Plan-supported Early Childhood Care and Development (ECCD) centre in Siem Reap, Cambodia.
Photo: © Plan / Alf Berg

HEALTH

150,007 The number of professional and volunteer health workers trained by Plan, benefiting 16,898 communities.

Plan's goal: **Children realise their right to a healthy start in life.**

Plan supports a range of programmes to reduce child and maternal mortality, increase child survival and support the holistic, healthy development of children into adulthood. These include initiatives to prevent and combat specific, avoidable childhood illnesses.

We promote early child development and good nutrition, as well as strengthening support for parents and caregivers. We work with our partners to improve access to high-quality primary healthcare and social services for mothers, children and young people.

INDONESIA
Haven for nursing mothers supports a healthy start

In the city of Surabaya, Plan is running a Child-Friendly Community project to encourage mothers to access health care throughout their pregnancy and after the birth of their child. The project aims to increase the number of deliveries performed by health workers, reduce the number of underweight children and increase the rate of child immunisation.

Breastfeeding for the first six months of life is the best way to ensure a baby's healthy development and combat malnutrition. Due to a lack of support for working mothers and the difficulty of finding a suitable location to breastfeed, many mothers miss this opportunity to improve their babies' health.

The project took an important step by providing an accessible breastfeeding space. The quiet, comfortable, air-conditioned room is exclusively for nursing mothers and their babies and toddlers. On average, three mothers a day breastfeed while their older children play with educational toys. "I'm amazed that the district office provides this comfortable breastfeeding room and a place for kids to play," said one mother.

TOGO
Awareness campaign targets children's health

Many Togolese children die before their fifth birthday – most from preventable diseases. Plan works with the Ministry of Health and local organisations to help families improve the health of their young children.

After studying the behaviours that affect child survival, Plan organised information and awareness campaigns in 52 communities, including radio publicity. It provided 17 local health centres with better equipment, drugs and support networks, and identified and trained community health workers to help mothers improve their children's health.

Four years on, there are 1,420 community health workers in place, supported by health professionals. In one district, the number of outpatient health interventions increased by 16 per cent between 2007 and 2009, and the use of maternity services increased by 12 per cent.

"In the past, many women and newborns died in childbirth or soon after," says Mom Itchè, a traditional birth attendant. "Now, with the advice of the health workers and the awareness campaigns, there are no more home deliveries. Now we know how to save the lives of mothers and babies."

BOLIVIA
Rural union volunteers champion community health

In Aiquile municipality, 39 per cent of the total population suffer from chronic malnutrition. Plan set up a project to improve the health of young children and reduce malnutrition, working through the rural workers unions, which have long formed the backbone of rural development. We set up a system for communities to elect 132 farmers and union members to work as volunteer health delegates. We then trained the volunteers in basic healthcare and nutrition.

Each delegate serves on a local health committee of community leaders, mothers, health professionals and youth, which meets every three months. Their work involves:

- monitoring the health of children and pregnant women
- identifying problems such as pneumonia, diarrhoea and chronic malnutrition
- referring expectant mothers and children to health professionals
- visiting families
- providing advice and educational sessions on age-appropriate foods and symptoms to watch out for
- maintaining a health census of their community
- distributing micronutrients, such as vitamin A and iron, every two months.

Already, the rate of chronic malnutrition in Aiquile has decreased from 39 to 34.8 per cent.

ZIMBABWE
Community project tackles child malnutrition

In Chipinge district, eastern Zimbabwe, 7.5 per cent of children are severely malnourished. Plan is working on a project with UNICEF and the Ministry of Health to provide better nutrition to 2,763 children initially, with plans to expand the project to other communities.

The project has trained health workers how to measure children's upper arms to determine their rate of growth. It has also provided Ministry of Health staff with training and transportation to remote areas, to enable them to respond to cases. However, the community itself takes the lead, by referring cases of malnourished children under five to the project.

Josephine, a farm labourer, is paid only a bag of maize after working all day in the sun, with her baby girl tied to her back. Her daughter's health was deteriorating from lack of nutrition, and her belly was swollen. But once she was referred to the project, she began to recover. "Thanks to the therapeutic feeds, she has survived," Josephine says.

Plan has trained health staff in Zimbabwe to monitor the growth and development of children in rural communities, to prevent malnutrition.
Photo: Plan / Mugove Mutukwa

SEXUAL AND REPRODUCTIVE HEALTH AND HIV

149,668 The number of people trained to protect children from sexual abuse and violence.

Plan's goal: **Children and youth realise their right to sexual and reproductive health, including HIV prevention, care and treatment.**

We support high-quality, appropriate reproductive and sexual health education and services for children and young people. We challenge the beliefs and attitudes that maintain inequality between the sexes. Through our focus on children and young people living in a world with HIV, we advocate for more effective policies and actions to respect, protect and fulfil their rights. These include the right to be protected from HIV, and for those who are affected to receive care and support. We also advocate for children orphaned by AIDS to live with family members.

BURKINA FASO

Youth helpline provides confidential support

Plan helped to maintain a national HIV hotline, working alongside the African Women's AIDS Association. Trained university students offer confidential, anonymous counselling and advice to more than 20,000 callers per year – mainly young people.

Callers can learn how to avoid HIV infection and how to access counselling and treatment. Some share this information with their peers. People also call about topics such as female genital mutilation, condoms, psychological problems, legal issues and public health issues such as meningitis.

"I heard about the hotline six years ago and I've been calling ever since, just to talk to someone without feeling stigmatised," says Giselle, a young woman living with HIV. "It helps me treat my disease. It's good to know that someone cares about people like me."

The rate of HIV in Burkina Faso fell from 4.2 per cent in 2003 to 1.6 per cent in 2007. The hotline is playing an essential role in the country's response to HIV.

PARAGUAY

Theatre project challenges social taboos

A pregnant teenager, rejected by her family and community, committed suicide. To prevent tragedies such as this in the future, Plan set up a drama project. The project supports nine street-theatre groups through which young people can express their emotions, successes, frustrations and fears. The groups have access to a professional director, who coaches them and helps develop their talents.

Each group comprises 11–23 young people between the ages of 8 and 25. They write and perform plays at festivals and other events addressing issues such as alcoholism, domestic abuse, ignorance about sexuality, teenage pregnancy and HIV/AIDS. Recordings of the performances are also shown in schools.

"Many young people are unaware of their sexual rights," says Vanessa, a 19-year-old group member. "We should inform adolescents about issues like sexually transmitted infections, HIV/AIDS prevention and gender-based violence so they can protect themselves."

The performances encourage greater openness between young people and their parents, enabling them to address issues of sexuality and overcome fears, prejudices and taboos.

ZAMBIA

Training programme targets HIV-related stigma

Plan is helping reduce the stigma of being HIV positive through a USAID-funded project called Breaking Barriers, which has trained 60 psychosocial counsellors and 126 religious leaders to provide counselling, awareness-raising and facilitation skills.

Gertrude is HIV positive. Her husband died of an HIV-related illness in 2009. Sick and despairing, she visited a clinic where she met a home-based caregiver trained by Plan. As a result Gertrude started anti-retroviral therapy and joined a support group where she learnt about reducing the stigma of HIV. She was so inspired that she decided to raise awareness in her village. "The home-based caregiver helped me so much when I was ill," explains Gertrude, "I wanted to help others in my situation."

Back in her village, Gertrude now runs a group with 22 members, including a 9-year-old girl on antiretroviral therapy. They meet at 2pm every Friday under a tree. "Today I go around my village talking to people about HIV," says Gertrude. "I tell them I live positively and I'm happy. Having HIV doesn't mean you're dying: look at me today!"

INDIA

Plan supports vulnerable children

Plan has been expanding its support for children in difficult circumstances, including street children, children who have been trafficked, runaways, children of sex workers, and children with disabilities.

Nagavalli, aged 12, had never gone to school. Her parents died from HIV-related illnesses and her brothers left to find work, leaving her with her grandmother, who also died. Then Nagavalli became ill and tested positive for HIV. Alone, with no support, she was rejected by her peers.

Nagavalli was referred to a local doctor, who worked with Plan's Child Trafficking and HIV project, implemented by our partner organisation, SARDS. The project provided her with medicine, nutrition and psychosocial support, and put her in contact with the Network of People Living with HIV and AIDS, who cared for her whilst her relatives were traced.

As well as our individual project work we have led the way in federating children's groups, and in establishing vigilant committees and social watch groups focused on issues such as child abuse, child marriage and working children. This work has resulted in more than 206 communities forming village-level child protection committees.

◄ **Children attending a Plan-supported group for families affected by HIV, Benin.**

ECONOMIC SECURITY

98,737 The number of people trained in agricultural, vocational and business skills, benefiting more than 5,022 communities.

Plan's goal: **Children and youth realise their right to economic security.**

We work to ensure that families in extreme poverty have the skills to increase their income in a sustainable way and can access financial services to help them cope with economic shocks.

We work with community partners that provide solutions such as sustainable, inclusive, client-responsive financial services. We take an holistic approach to increasing economic security, combining microfinance initiatives with other programmes such as child health and education. This ensures that families are able to sustain the changes they make, even during times of crisis.

VIETNAM

Savings and loan projects empower people living in poverty

Village savings and loan projects help communities living in poverty to save money and take out loans. Each project also maintains a social fund that gives members financial aid in emergencies. In Dakrong district, 1,465 people (mostly women) have joined Plan-supported projects of this type.

"Poor women used to think they had no money to save," says Ms Hai, a group member. "Now they have learned how to keep money in village savings and loan projects. It isn't much, but it can grow and help them improve their lives."

After nine months, one group of 172 people from 11 villages saved the equivalent of €1,090 and contributed almost €70 to a social support fund. There is no fixed contribution, and members feel comfortable borrowing because the loans comes from their own savings. One member, Mrs Luong, borrowed €20 to buy two piglets, which she plans to fatten and resell for about €35 each.

The projects also helps bring women living in poverty together, to enable them to share their experiences and learn how to overcome challenges.

RWANDA

Project develops income through business start-ups

Uwimana and her husband have five children. They used to survive by growing bananas, but last year pests destroyed half their crop. "We heard about this programme just in time," says Uwimana. "Some days we ate cooked bananas for breakfast, lunch and dinner."

Uwimana joined a village savings and loan (VSL) programme supported by Plan. She started saving, and was soon eligible to borrow €29 to start a grocery business. Today she makes a profit of about €7 per week.

"I can support my family now," she says, "and my husband treats me with respect. Three of my children are in school and the little ones have food to eat."

Uwimana is one of 600 participants taking part in the scheme. They all live on less than the equivalent of 70 eurocents a day. Many are genocide survivors caring for orphaned children. Others have disabilities or belong to marginalised groups.

Less than one year on, members had accumulated savings totalling €5,641 and borrowed €5,455.

BOLIVIA

Communities embrace good nutrition and food security

For many years, four communities high in the Andes faced food insecurity due to poor farming practices and lack of knowledge about nutrition. Plan tackled this by organising around 500 community members – mostly women and children – into groups and helping them start vegetable plots, keep chickens and earn extra income.

Now members produce nutritious indigenous foods, such as potatoes, grains and protein-rich eggs and vegetables, instead of buying expensive imported items. "Before, we didn't eat any green vegetables," says group member Rosario. "Now we have gardens where we grow them for our meals."

The participants attend workshops where they learn about nutrition and farming practices such as seed management, while cookery classes help them produce healthy meals that their families enjoy.

The women manage the project themselves, electing their own representatives to regional meetings. "We have learned many things that only men knew before," says Primitiva, one of the elected officers. "Now we are demonstrating that women too can manage projects."

MALI

Saving schemes support local education

Plan's Savings for Change project came to the village of Tissala in 2009. It set up six savings groups, totalling 144 women. In 2010 it set up four further groups, bringing the number of participants to 246 (71 per cent of the active women in the village). The groups receive training in savings and loan management, and each member deposits the equivalent of between 10 and 40 eurocents per week. After four weeks of saving, the women begin taking out loans to invest in small businesses.

Aside from increasing their families' incomes, these women had a broader goal: to set aside additional funds to support education in their community. Today, 110 students study in two new classrooms financed by the Savings for Change groups. And thanks to a monthly contribution of grain, 72 children at an early childhood learning centre receive a healthy daily snack.

"I'm really glad the classroom project was so successful," says one group member. "My niece is actually attending a school that I helped to build!"

After receiving skills and business training from Plan, young entrepreneur Aregash now sells vegetables in her local market square in Ethiopia.

WATER AND SANITATION

90,882 The number of households helped to improve their sanitation facilities.

Plan's goal: **Children and youth realise their right to safe, reliable and affordable drinking water supplies and hygienic sanitation.**

Plan recognises that reliable, affordable and safe drinking water and hygienic sanitation facilities are vital for the survival and development of children and youth. It is also critical for the economic wellbeing of their families and communities. Plan believes that the best solutions often come from the communities themselves. We encourage families to come together to talk about the risks, and to develop action plans for change. We support communities as they strive to ensure that those in power are held responsible for community water supplies and sanitation.

SUDAN

New pipeline brings community benefits

For generations, the 9,000 families of Wad Shamam suffered from a lack of clean water. The local well was often contaminated, forcing children to drop out of school to fetch water from the White Nile, 6km away. Unhealthy practices, such as not washing dishes, resulted in diarrhoea and kidney ailments. Agriculture and livestock declined and families migrated to other areas in search of work. But there was a simple solution: to build a pipeline to the White Nile.

Plan's first step was to support families to claim their rights. They formed a committee and approached the authorities for funds to build a pipeline and water tank, install sand filters and construct public water taps. In the end, the authorities provided €550,000, the community contributed €38,000, and Plan provided €88,000.

Seven distribution points were installed throughout the community, each with four taps, to make sure each household has easy access to clean water. "Now that the water problem is solved," says 15-year-old Mohamed, "we can continue our studies instead of fetching water."

EL SALVADOR

Women solve problems of water and hygiene

In El Salvador, only about half the rural population has access to safe water. Children are most vulnerable to waterborne diseases, and women and girls face the gruelling task of carrying water to their families. In the village of Campana, this takes up to two hours every day.

Community members decided to find a solution. With support from Plan and the local government, they designed a project for a potable water system and a hygiene and sanitation programme. The European Commission and Plan provided funding and Plan gave technical assistance and persuaded the municipality to provide heavy equipment and skilled labour. The community carried out the construction and management themselves.

When engineers confirmed that water would now reach all the houses, the community was delighted. "Some women cried for joy," says Heydi Chacon, a local woman and member of the management council. "Now our children won't have to carry water from the river."

Since the new system was installed, cases of gastrointestinal disease have decreased by 66 per cent. Perhaps just as important, women like Heydi now actively participate in community management.

BENIN

Community management provides clean water

Plan is supporting an ambitious five-year project to provide 210 communities with 420 hand-operated borehole pumps and 1,050 latrines, benefiting 105,000 people. To ensure that the results are sustainable, local governance and management are being strengthened and residents are being trained in hygiene and environmental sanitation. Children and women are playing an active role, working with local government and development organisations.

"There has been a noticeable decrease in the incidence of waterborne diseases," says Philomène, treasurer of one community's water management committee. "People go less often to the health centre because of stomach ache and diarrhoea. As a result, we have money to spend on other household needs. We also have more time to spend on productive activities, since we spend less time fetching water."

CHINA

Programme improves health, environment and income

Plan's Community Development Water, Environment and Sanitation programme in Shaanxi province is benefitting 250,000 people, including 73,567 children. Our activities include:

- raising awareness about water management and environmental sanitation
- community-driven development and participation in the design, construction and maintenance of sustainable water and sanitation systems
- behaviour change in hygiene practices.

The communities, together with Plan, have designed, constructed and maintained water-supply systems, sanitary toilets and bio-gas units for households and schools, and have established rainwater collection, drainage, waste treatment and tree-planting programmes.

Since the communities and their schools have had access to clean drinking water, the incidence of waterborne diseases and other health risks has been reduced. The cost per family of maintaining the new water system, paid to a water management committee, has reduced by 30–50 per cent. By safely transforming excreta into bio-gas for fertiliser, each household now also saves about €145 a year. Community members are now involved in decisions about the management of their water supply.

Heydi Chacón teaching children about good hygiene and keeping safe from water-borne diseases, El Salvador.
Photo: Plan / Clara Hernández

CAMPAIGNS

Plan's global campaigns focus on major issues affecting children's lives: violence and bullying at school, gender inequality and barriers to birth registration.

Children proudly showing their birth certificates, Uganda.
Photo: Plan / Charles Okure

Girl commenting on her experience of school, as part of a child-friendly school project, Malawi.

Girls from the hill tribes in Northern Thailand took photographs of their lives for a Plan exhibition about girl power.
Photo: Plan / Suporn Saelee

UNIVERSAL BIRTH REGISTRATION

Every year millions of children are born without being registered. A birth certificate may be necessary in a range of situations, including accessing medical treatment, enrolling at school and getting a job. A baby who is not registered may face a lifetime of denied opportunities.

Our *Universal Birth Registration* campaign aims to increase birth registration around the world. This year its activity focused on hosting an international conference with two aims: to highlight the challenges faced by children without birth certificates, and to develop practical partnerships and dialogue between development actors.

The conference, held in London in November 2009, was a success, attended by UN agencies, international non-governmental organisations (INGOs), policy-makers, researchers, donors and government representatives from embassies around the world. Panellists included key figures at UNICEF, Harvard University, international child protection NGO ECPAT and international police agency INTERPOL. Supporting the event, our report *Count every child* documented the campaign's numerous achievements and innovations, including 40 million registrations achieved in just five years. We disseminated this extensively, to share our programme experience as widely as possible.

A key outcome of the conference was that several international NGOs and UNHCR approached us seeking to work with us on a range of related issues.

Another benefit has been the growing recognition of our expertise on birth registration. We have been invited to participate in many events promoting birth registration, including a World Bank regional forum on improving vital statistics in Thailand and an Africa-wide ministerial conference in Ethiopia, calling on governments to improve civil registration.

In the longer term, we will be seeking to capitalise on the momentum around the issue and identifying the work still to be done to ensure that all children have a name and legal identity.

STOPPING VIOLENCE IN SCHOOLS

Cruel and humiliating forms of physical punishment, gender-based violence and bullying at school are a reality for millions of children every day. In response, Plan initiated *Learn Without Fear* in 2008.

This global campaign is now well underway, running in 44 countries across Africa, the Americas and Asia. Its aim – to eliminate violence in schools – is looking achievable thanks to the excellent progress made by our programmes with children and other stakeholders.

By the end of its first year, the campaign had made extremely positive progress:

- Plan campaigners helped to improve laws in many countries. As a result, more than 390 million children are now better protected from violence.
- The governments of 30 countries have invited Plan to work with them to stop school violence.
- In total, more than 597,000 children have been involved in *Learn Without Fear* campaign initiatives and have helped design our interventions, making the programme truly child centred.
- We have trained more than 19,000 teachers in 'positive discipline'.
- We are collaborating with teachers' unions in 19 countries to stop violence in schools.

Learn Without Fear continues to contribute to the global evidence on violence in schools, through a variety of innovative research projects:

- We commissioned a global report looking at the economic impact of violence in schools, to assess the financial burden on the family, the community and the nation.
- We worked with Child Helpline International (CHI) to run a pilot study, gathering data from the national helplines of four countries to identify the scale and severity of violence in schools. The results will be used to inform global advocacy work by Plan and CHI.
- National opinion-polling research revealed that 94 per cent of Peruvians and 71 per cent of Kenyans believe their governments should outlaw school violence. This gives us a mandate to work with these governments to improve child protection laws.

Our growing reputation on violence issues is evidenced by the invitations we receive to speak. Recent speaking engagements have included the UK Economic Social and Research Council seminar and the XII UN Crime Congress in Brazil. We have also been building an excellent working relationship with Marta Santos Pais, the UN special representative on violence against children, and have worked with her at key events such as the Human Rights Council in summer 2010.

GLOBAL ADVOCACY FOR GIRLS RIGHTS

Plan's newest global advocacy initiative is *Because I am a Girl*. The initiative aims to fight gender inequality and promote girls' rights globally.

Gender-based discrimination takes place in every society. Globally, girls are more likely than boys to be taken out of school to support a family's income, either by working, being forced into early marriage or sold into domestic labour. Denied the right to education, girls are unable to escape the poverty trap.

Gender equality is vital if the goal of ending child poverty is to be reached. Plan already works with families and communities to change attitudes and broaden opportunities for girls in developing countries. We believe that girls who have their rights protected and promoted, for example, to a healthy start in life and a good quality education, will lift not only herself but her family and future generations out of poverty.

Because I am a Girl represents an opportunity for Plan, and our partners, to scale up this work and create change on a global level.

In 2010, our achievements included the following.

- We published the fourth in our series of 'The State of the World's Girls' reports - *Girls in the Global Economy: Adding it All Up*.
- We were invited to participate in the UN General Assembly Hearings on progress towards the Millennium Development Goals, prior to the UN General Assembly 'summit' in September 2010.
- We started planning an international advocacy campaign, to be launched on Plan's 75th anniversary in 2012.

For more information, go to **www.plan-international.org/girls**

PLAN IN PARTNERSHIP

We understand that we cannot solve the problems of child poverty and realise children's rights on our own. That's why working in partnership with others is crucial to achieving our mission. In 2010, we worked in 31,040 partnerships worldwide.

WORKING WITH OUR SPONSORS

Plan's roots in child sponsorship have helped us develop close links with communities in developing countries. As well as providing us with an independent source of income (65 per cent of our income came from child sponsorship this year), sponsorship also contributes to our participation and advocacy activities. Sponsorship offers children a different channel through which they can speak out, and sponsors, in turn, are publicising our work through social media channels such as Facebook and Twitter.

In 2010, we piloted new sponsorship models to ensure that we include children and communities who may not fit into traditional sponsorship programmes, for example because of geographical barriers.

Sponsors support school children in rural Vietnam

Thanks to a pilot partnership between our fundraising and programme countries, Japanese donors can now sponsor children living in extreme poverty in rural Vietnam, through a scheme called Gao Village. Sponsors are linked with a school class rather than individual children, to make the best use of our resources in remote areas.

Sponsors can track their classes development through an innovative new website and blog at www.gaomura.jp.

Plan helped this community in Vietnam to build a new secondary school and to train teachers in quality education.
Photo: Plan / Tran Thi My Le

WORKING WITH ORGANISATIONS AND GOVERNMENTS

Developing countries face real obstacles in fulfilling their obligation to respect and protect the rights of children. Plan recognises that, while we hold governments to account, we also have a responsibility to strengthen their capacity to meet their obligations towards children.

This can be a difficult balance to achieve, but our long engagement in supporting services and infrastructure on the ground means that we speak from experience when advocating for change at regional and national level.

Girls attending school in Dang, Nepal, part of the *Kamalari* Abolition Project, Nepal.
Photo: Plan / Shreeram K C

Protecting girls from bonded labour

When Bishnu was just nine years old, her family sent her to work as a bonded servant with a local landowner, for €14 a year (equivalent). Although illegal under Nepalese law, this *kamalari* system is deeply rooted in remote rural communities, where it can boost family income. Because of this, local authorities struggle to uphold the law.

Plan's ***Kamalari* Abolition Project**, run with local partner Society Welfare Action Nepal, supports local authorities to free bonded girls, raises awareness of the risks and creates alternative sources of income for families.

Bishnu was one of the first girls to be freed. After being reunited with her family, she attended catch-up classes organised by the project and rejoined her peers at school.

Since her release, Bishnu has become a strong advocate for abolishing the *kamalari* system, and wants to train as a lawyer to protect other girls caught in the system.

GLOBAL DEVELOPMENT PARTNERS

Plan is a member of the key networks and alliances working to improve children's lives in developing countries, including:

- **Action for Global Health (AFGH)** A cross-Europe network of non-governmental organisations and charities focussed on achieving the health Millennium Development Goals.
- **Child Rights Information Network (CRIN)** A global network for children's rights that undertakes activities around the UN Convention on the Rights of the Child.
- **Global Call to Action Against Poverty (GCAP)** An alliance of trade unions, NGOs and the women's, youth, community and faith groups calling for world leaders to end poverty and inequality.
- **Global Movement for Children (GMC)** A coalition aiming to unite organisations and individuals to build a world fit for children. Plan is a member of the convening committee.
- **Global Campaign for Education (GCE)** A coalition of NGOs, child rights activists, and teachers' and public-sector unions campaigning for free, good-quality basic education for all.
- **NetHope** A unique collaboration of 32 international humanitarian organisations working with industry partners to use ICT to aid development projects and disaster relief efforts.

ENGAGING THE CORPORATE SECTOR

Plan's reputation and over 70 years experience of working directly with communities form a solid basis for collaboration with the corporate sector.

Plan engages with corporations through their social responsibility programmes, often around a particular area of work, such as early childhood health or education. Plan also advocates on behalf of children to increase the accountability of corporations to the communities where they work.

We believe that corporations have the potential to play a significant role in the lives of children in emerging economies as they expand into these new territories.

Plan and NIVEA – partners for a better future

Plan and NIVEA will be working together to give disadvantaged children in developing countries a better future through education. The first two projects, working with schools in Rwanda and Uttarakhand in India, are already in progress.

"Plan is pleased to partner with such a recognised international brand as NIVEA, which enables us to work with them globally. Together we can deploy our powerful communicative strength to raise awareness of Plan and our partnership", said Nigel Chapman, CEO of Plan International.

"Through this global commitment for the future of children, a new phase of social involvement will be launched. Social involvement has been important to Beiersdorf from the very beginning of its corporate history", said Thomas-B. Quaas, Chairman of the Executive Board of Beiersdorf AG.

Rwandan students play football as part of a three-year sport and education scheme, one of the projects supported by the Plan/Beiersdorf partnership.
Photo: © Plan Nathalie Kluever

PLAN'S GLOBAL PRIORITIES

Every five years, Plan develops a strategy whose objectives are geared towards making a lasting difference to children's lives by delivering the most effective programmes we can.

At the end of each year, Plan's senior executives review progress against those objectives and priorities set for the coming year.

PROGRESS IN 2010

In the 2009 Worldwide Annual Review and Combined Financial Statements, we set out three global priorities for 2010:

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

Improving the impact and effectiveness of our programmes

In 2010, we complemented our rights-based programme approach with a new strategy to assess the impact of those programmes on the lives of the children we work with.

To support this approach, we also implemented a new planning, monitoring and evaluation system, as we acknowledge there is a need to improve in this area.

These initiatives will ensure that our work is aligned with national development and poverty reduction strategies in the countries where we work. Plan will both contribute towards and monitor each government's movement towards realising the rights of children.

They will also strengthen our ability to report on our global effectiveness, increasing our accountability both to the children and communities that we work with, and to our funders. For further reading, download our new guide to Plan's programme approach - *Promoting child rights to end child poverty.* www.plan-international.org/childrights

Raising more resources globally to expand our work

In 2010, initiatives to consolidate our fundraising, together with engaging new donors, led to an increase in income on 2009 figures.

In the aftermath of the Haiti earthquake, Plan's long experience of working in the country, together with a strong global presence generated by our fundraising and programme offices, ensured that we raised €24 million to benefit Haitian children by 30 June 2010.

We increased the proportion of our income generated through grant funding in 2010, in line with our strategy. In Brazil and Thailand, we developed specific plans to raise a proportion of income from donors within these countries, and continued to work to maximise our fundraising opportunities in the emerging economies of Colombia, Hong Kong and India.

Our new sponsorship communications system went online in 2010. The deployment involved staff in all 66 countries. Our fundraising offices will now receive updates on each sponsored child and their community online, increasing the speed and efficiency of our communications with sponsors, and ensuring that more resources are released for our programme work. The system also allows us to capture data on the reality of children's lives in the countries where we work, and to increase the transparency of our sponsorship operations.

Operating in a more agile and efficient way

We have a five-year strategic plan to increase our strength, efficiency and agility. We took an important first step in 2009 to create a new Global Leadership Team, which brings together representatives from our fundraising and programmes functions. Throughout 2010, the team has brought more coherent leadership at senior executive level and increased the speed and clarity of our decision-making.

PRIORITIES FOR 2011

Our priorities for 2011 will cover a range of activities to increase Plan's growth and continue the work to assess the effectiveness and impact of Plan's programmes. The following list represents just some of the challenges that Plan will be tackling next year.

Charting a course for Plan's growth

Work will start on the development of a new strategy to ensure the growth of our income until 2015, in line with our vision and mission. This will be complemented by a review to our existing strategic directions, which guide Plan towards meeting its goals.

Strengthening our global advocacy

In 2011, work will begin to strengthen our global advocacy work on behalf of children in the poorest countries. In particular, we will build on our international campaigns around child protection and girls' rights.

Together with stronger and more confident communications, this will give Plan an increased profile in global media that matches our successes on the ground. This will strengthen our role in getting children's voices heard at the highest level.

Increasing the impact of Plan's programmes

We will continue the work we started in 2010 to increase the effectiveness of Plan's programmes. We will develop key strategies for our work in specific areas where Plan can make the most impact on realising children's rights, such as education.

Increasing Plan's efficiency

In 2011, Plan will increase the efficiency of our operations in our regional offices and international headquarters, including developing and implementing strategies for using technology more cleverly. One example will be to enhance our global financial systems to make data transfer more efficient. This will bring down costs.

The YETAM project trains young people in 6 African countries to record their lives through film-making, photography, visual arts and social media. The project is a joint venture between Nokia and Plan and aims to bring balance to the traditional media images of children living in poverty. The results reach a global audience online, as well as being used to generate discussion and change in their own communities.

Photo: Plan / Linda Raftree

FINANCIAL OVERVIEW

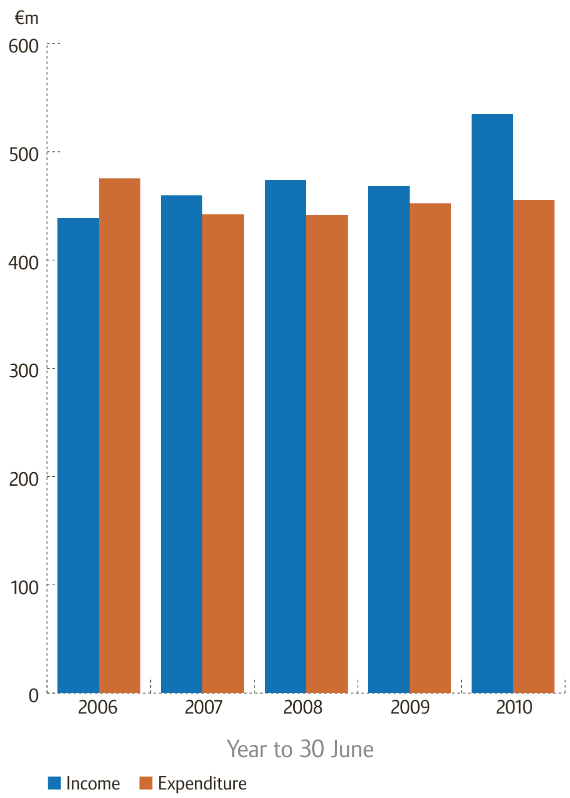
Plan's global financial performance in 2010 was significantly impacted by favourable currency movements and by the success of measures taken to protect against a weak global economy which at the outset of the year presented a risk to income.

Worldwide income in 2010 was €535 million, including €24 million raised for disaster management and reconstruction work for Haiti following the earthquake in January. This represents a 14 per cent increase on the previous year and an 11 per cent increase excluding the impact of exchange-rate movements.

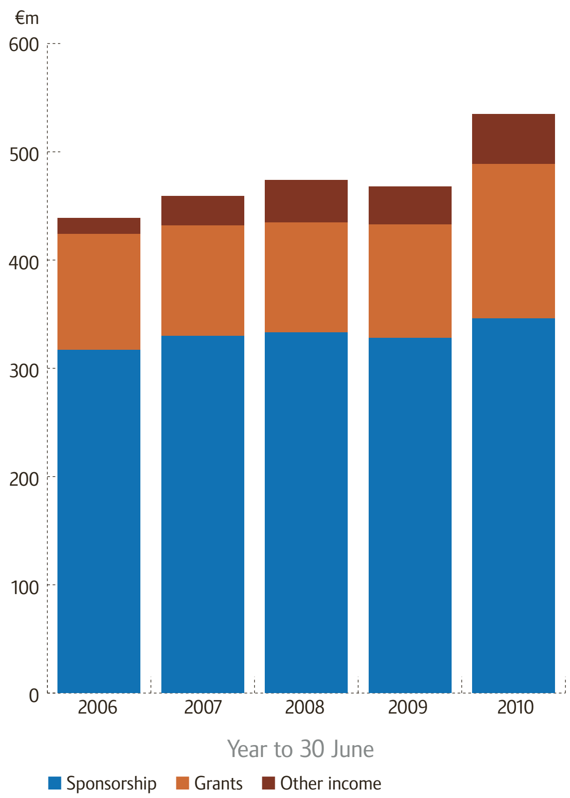
Worldwide operational expenditure (excluding foreign exchange gains) was €475 million, representing an increase of 7 per cent compared to 2009.

Total reserves across PI Inc and its Member National Organisations, increased by €91 million in the year, to €266 million. The increase was driven by currency factors, which accounted for €54 million of the increase, as well as by underlying differences in the timing of income and expenditure. Some €65 million will be applied over the period to 2013 for the development of future programme.

Income and expenditure

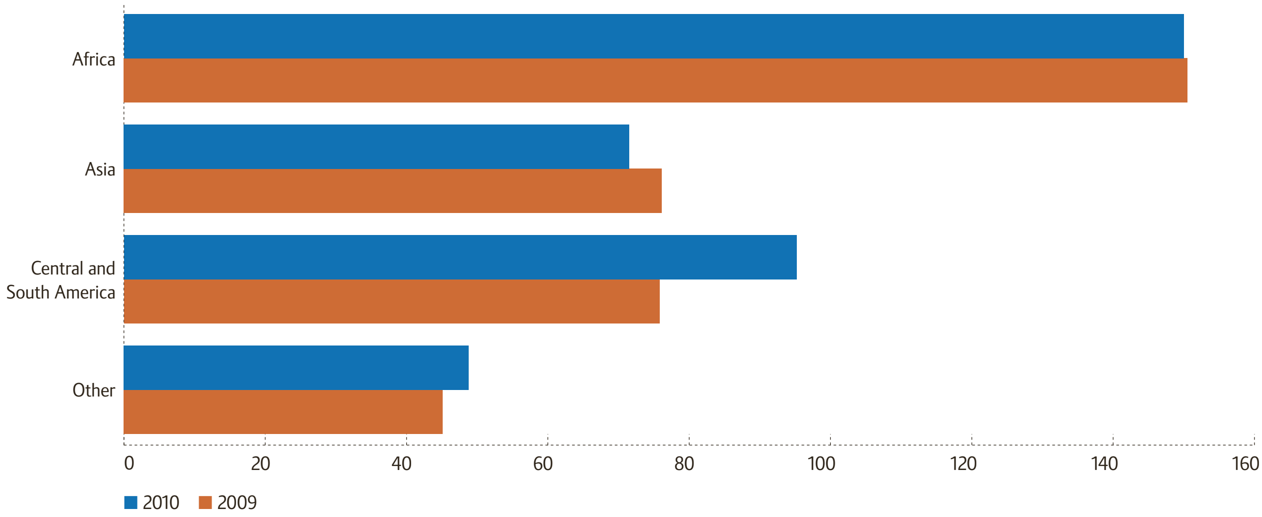


Income by source

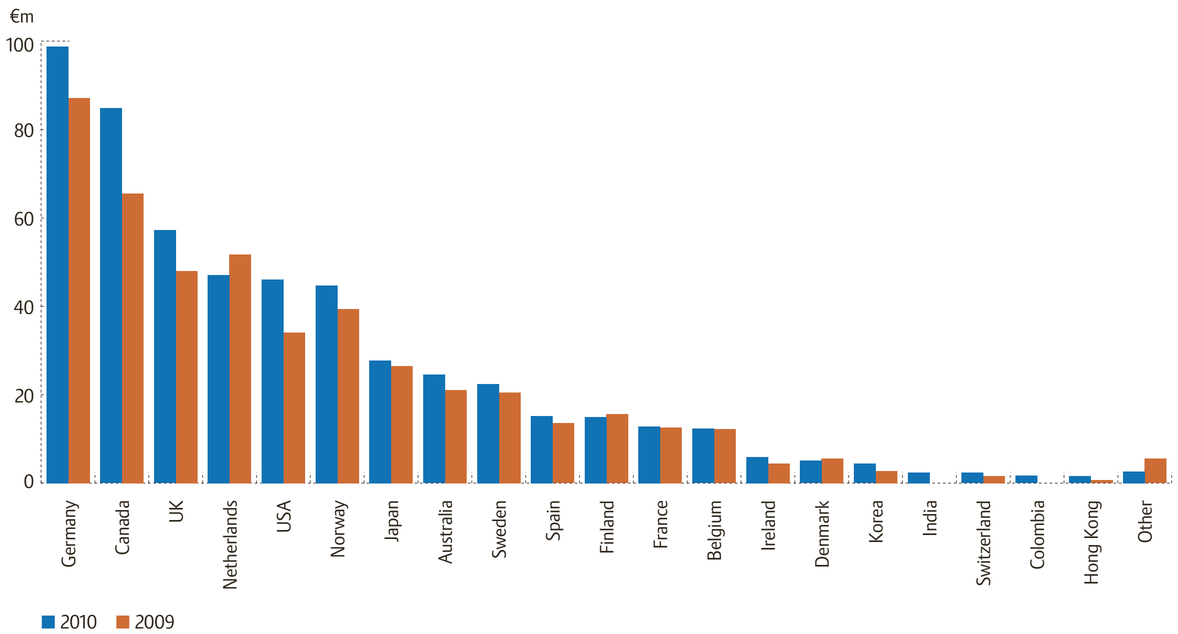


IN THE YEAR TO 30 JUNE 2010 PLAN RAISED INCOME OF €535 MILLION.

Programme expenditure by location



Income by country



EXPENDITURE ON PROGRAMMES TOTALLED €367 MILLION IN THE YEAR TO 30 JUNE 2010.

Plan promotes quality education worldwide. We believe child-friendly teaching practices, accessible and safe school environments and sound school governance are the means to achieving universal primary education. Girl in Plan-supported school, Ghana.

Photo: Plan / Mark Pengelly

Combined Financial Statements

for the year ended 30 June 2010

Contents

Key abbreviations

Throughout this report, the organisations comprising Plan are referred to as follows:

Plan	- Plan International Worldwide
PI Inc	- Plan International, Inc.
Plan Ltd	- Plan Limited
NO	- National Organisation
Member NO	- Full voting member of PI Inc

The year ended 30 June 2010 is referred to as 2010 throughout this report and similarly for prior years.

Directors' report

The directors of PI Inc present their annual report and the audited combined financial statements in respect of Plan for the year ended 30 June 2010.

1. Activities

Plan is an international humanitarian, child centred development organisation with no religious, political or governmental affiliations. Plan implements programmes to create a better future for children who live in developing countries and whose quality of life and ability to fulfil their potential is affected by extreme poverty, the failure of care by adults, discrimination and exclusion by society, or catastrophic events such as conflict or disasters. Plan's work assists more than 37,000 communities covering a population of more than 63 million people including over 28 million children. 1.5 million children in 22,000 communities are enrolled in Plan's sponsorship programme.

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

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

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

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

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

2. Membership and structure

Plan carries out fundraising, development education and advocacy through 20 National Organisations ("NOs") globally. Eighteen of these NOs are Member NOs and fully control PI Inc which in turn supervises the allocation, distribution and use of funds raised by NOs for work in developing countries. The other two NOs, Switzerland and Hong Kong, are in the process of qualifying as Member NOs.

Each NO is a separate legal entity in its own country, with objectives, purposes and constitutions which are compatible with those of PI Inc. Each Member NO has agreed to comply with the standards of operation set out in the By-laws of PI Inc. The By-laws were amended by the Members' Assembly in November 2009 to include Members which carry out programmes and fundraising in developing countries. Fundación Plan (Colombia) and Plan International India Chapter were admitted as Member NOs during the year. This is historic for Plan as it represents the first time the organisation has two full Member NOs from among its 48 programme countries. Importantly, it will enable Plan to strengthen programmes and links with children and communities in those countries and to attract more funds from within both countries to spend nationally, supplementing existing resources raised across the world.

PI Inc is registered in New York State as a not-for-profit corporation with its principal office in Rhode Island, USA. It comprises 48 programme countries coordinated through 4 regional offices as well as offices in Brussels to liaise with the European Union and in Geneva to liaise with the United Nations. Plan's International Headquarters are based in the United Kingdom.

3. Members' Assembly

The Members' Assembly is the highest decision-making body of the organisation and is responsible for setting high-level strategy and approving the budget and financial statements for the organisation. It elects the Board of PI Inc and ratifies the appointment of the Chief Executive Officer. Each Member NO is entitled to a minimum of one delegate and one vote. Entitlement to further delegates and votes is determined by the level of funds transferred to PI Inc or to PI Inc approved programmes. The NOs that are in the process of qualifying as Member NOs may nominate an observer to attend the Members' Assembly.

4. Directors

The Board of PI Inc ("International Board") directs the activities of PI Inc and is responsible for ensuring that the management of the organisation is consistent with the By-laws and with the strategic goals of the organisation as determined by the Members' Assembly to whom it is accountable. The International Board is comprised entirely of non-executives and all of its members are volunteers.

The By-laws prescribe a maximum number of 11 directors, who are elected by the Members' Assembly. As at 30 June 2010 there were 11 directors on the International Board, which included 7 directors who also sit on the Board of an NO, 2 directors who come from developing countries and 2 further directors who are independent of the NOs. All directors owe fiduciary duties to act in the interests of PI Inc. Members of the International Board are nominated on the basis that they provide a range of skills and experience of most importance to PI Inc according to criteria defined by the Members' Assembly. International Board directors hold office for a term of three years, upon which they are eligible for re-election for up to two further consecutive terms. The Chair of the International Board is also Chair of the Members' Assembly.

The responsibilities and powers of the International Board are prescribed by the By-laws and include the following: the management of PI Inc's affairs in a manner consistent with the By-laws; the preparation of recommendations to the Members' Assembly; implementing the vision, mission and overall strategic goals and policy matters set by the Members' Assembly; the development and implementation of budgets and long-term financial plans approved by the Members' Assembly; the selection and evaluation of the performance of the Chief Executive Officer; measurement and evaluation of PI Inc's programme, financial and other performance; and the provision of assurance of financial integrity including reporting the results of assurance activities to the Members' Assembly.

The International Board of Directors as at 30 June 2010 comprised:

Paul Arlman – Chair of the International Board and Members Assembly – 20 years in the Ministry of Finance at the Hague, the Netherlands and also served as director of both the European Investment Bank and the World Bank. 15 years as Secretary General of the Amsterdam Stock Exchange and then Secretary General of the Federation of European Stock Exchanges in Brussels. Now Retired. Currently serving as a non-executive director in several other non-profit organisations including Transparency International Dutch Chapter. Board member of Plan Netherlands.

Ezra Mbogori – Vice Chair of the International Board – Executive Director of Akiba Uhaki Foundation, a Human Rights and Social Justice Fund for eastern Africa. Previously worked with MWENGO, a Zimbabwe based NGO providing pan-African leadership and a voice for peer organisations in the sector. Worked extensively with street children NGOs in Nairobi and sat on the Boards of several NGOs including CIVICUS, the global alliance of civil liberty, ADEN, the African Development Education Network and Imani, a community based small business support charity based in a slum settlement. Served as an African representative on the Commonwealth Foundations Civil Society Advisory Council.

Peter A Gross – Treasurer – former attorney specialising in media and entertainment law, international law and corporate law. Founder and Chief Executive Officer of Eagle Rock International, Inc. a concert production company. Previously General Counsel for various corporations including Time, Inc. (now Time-Warner) where he worked for 10 years, followed by becoming a partner of New York law firm Cowan, Gold, DeBates, Abraham & Gross. Retired.

Pierre Bardon – Chairman of BAI, a venture capital firm involved in telecoms and e business. Chairman of ACE a not for profit mentoring organisation for the unemployed and a board member of Plan France. Former chief executive officer of SFR with a long successful career in the commercial and marketing sectors. Participated between 2002 and 2008 in "La Voix de l'Enfant" an association for the protection of child rights.

Stan Bartholomeeussen – International Development Consultant. Background in development economics, providing consultancy services to governments, international organisations and NGOs on strategic planning and capacity building, change management, public finances, local government and funding programmes. Board member of Plan Belgium.

Werner Bauch – Managing partner of MasterMedia GmbH and Chairman of Plan International Germany. Former Assistant Professor at the University of FU Berlin. Long career in pharmacology, as a journalist, and in public relations specialising in public affairs, health issues and advocacy.

Martin Hoyos – Former partner at KPMG in Austria and Germany with international responsibilities. After retiring from KPMG, now a Supervisory Board member for KPMG Germany and two listed companies in Germany and the Netherlands; also advisor to several family owned businesses.

Dorota Keverian – The William J Clinton foundation Climate Initiative Director, focusing on carbon capture and storage projects. Former Global Director of Consultant Human Resources, Boston Consulting Group. Former Arthur D Little Director and Vice President, responsible for Global Oil Practice P&L and people development. Extensive international experience in talent management, organisational change, strategy and performance improvement. Board member of Plan USA.

Josh Liswood – Attorney, Senior Partner at Miller Thomson LLP a national Canadian firm with a practice advising health industry clients on a broad range of matters including corporate governance and private/public transactions, risk and advocacy. Board member of Plan International Canada.

Awa N'Deye Ouedraogo – International Consultant on Child Rights and Social Development. Child rights activist and former diplomat working for the Government of Burkina Faso. Former member of the UN Committee on the Rights of the Child.

Ann Skipper – Company Director and Corporate Governance Consultant. Currently Chair of Plan International Australia and a director of Plan International Hong Kong. Other current directorships include the Australian Saving and Loans Credit Union, the South Australian Tourism Commission, Qantas Foundation and Chair of the Royal District Nursing Service. Formerly a director on not-for-profit, government and private boards for 25 years. A Fellow member of the Australian Institutes of Management, Company Directors and Credit Unions.

Pierre Bardon, Martin Hoyos, Dorota Keverian, Josh Liswood and Ann Skipper were each appointed to act as directors to fill an existing vacancy and vacancies created by the retirement on 14 November 2009 of John Bonnycastle, Anne Grant and Wendy McCarthy, and the resignation of Mehr Khan Williams on 12 November 2009.

The average number of board directors during the year was 11.

5. Management team

In addition to the International Board, key management in Plan includes the Senior Management of the International Organisation (PI Inc) and the National Directors of the NOs. Members of these groups at 30 June 2010 are listed below:

International Senior Management

Director	Role
Nigel C Chapman	Chief Executive Officer
John Chaloner	Interim Deputy Chief Executive Officer
Ann Firth	Chief Operating Officer and Director of Finance
Avril MacDonald	Director of Marketing and Communications
Siobhan Calfe	Interim Director of People and Culture
Yalda Zand	Chief Information Officer
Janet Mbu	Legal Counsel and Company Secretary
Ian Sirrs	Interim Director of Global Assurance
Roger Yates	Director of Disaster Risk Management
Andrew Johnson	Director of Policy and Global Advocacy
Pia Stavås-Meier	Americas Regional Director
Myrna Evora	Asia Regional Director
Gezahegn Kebede	Interim Eastern and Southern Africa Regional Director
Mie Takaki	Interim West Africa Regional Director

National Directors

Director	National Organisation
Ian Wishart	Australia
Dirk van Maele	Belgium
Rosemary McCarney	Canada
Gabriela Bucher	Colombia
Gwen Wisti	Denmark
Riitta Weiste	Finland
Alain Caudrelier-Bénac	France
Marianne Raven	Germany
James Murray	Hong Kong
Bhagyashri Dengle	India
David Dalton	Ireland
Gabriel Kazuo Tsurumi	Japan
Sang-Joo Lee	Korea
Tjipke Bergsma	Netherlands
Helen Bjørnøy	Norway
Concha López	Spain
Anna Hägg-Sjöquist	Sweden
Beatrice Weber	Switzerland
Marie Staunton	United Kingdom
Audrey Bracey Deegan	United States

The average number of members of key management during the year was 33, in addition to the 11 members of the International Board.

6. Statement on internal control

The International Board of PI Inc and the Boards of the National Organisations are accountable for the internal controls within the entities which they govern. Management of the organisations are responsible for maintaining a sound system of internal control, including risk management, that supports the achievement of Plan's mission and objectives, safeguards the donations received and assets and resources, including staff.

The controls over financial reporting include policies and procedures relating to the maintenance of records, authorisation of transactions and reporting standards. Control processes provide for the prevention or timely detection of unauthorised transactions that could have a material effect on the financial statements. These include a Global Assurance function which reports directly to the Financial Audit Committee of the International Board and conducts audits of financial and other operating areas within PI Inc and where requested by National Organisations.

7. Risk management

The International Board has overall responsibility for PI Inc's system of risk management. The system is designed to identify key risks and provide assurance that these risks are fully understood and managed and is in accordance with ISO 31000. It is supported by a risk management policy and strategy which are communicated throughout the organisation. The International Board has delegated the responsibility for reviewing the effectiveness of this system and monitoring the management of significant risks to its Financial Audit Committee.

Each NO is responsible for ensuring that it has policies for identifying, monitoring and managing the significant risks facing it. NOs are expected to work closely with PI Inc to ensure that Plan's risk management processes are properly integrated.

Plan is affected by a number of risks and uncertainties, not all of which are in our control, but which impact on the delivery of our objectives. A global risk register is maintained by management, which seeks to capture the most significant risks facing the organisation, the senior management owner responsible for monitoring and evaluating the risk and the mitigation strategies. A formal review of the global risk register is undertaken by the Financial Audit Committee on a quarterly basis.

The principal risks identified on the risk register and actively managed during 2010 included risks inherent in the nature and geography of Plan's operations: risks to the security of staff and operations and of a child protection incident or fraud occurring. Risks particular to 2010 arose from the global economic environment which had the potential to destabilise Plan's income stream and the challenges of operating in Haiti after the earthquake in January 2010. The remaining principal risks were potential threats to the achievement of Plan's global strategic priorities which were set in 2008 for the period to 2013. These will continue to be a focus for mitigation strategies in forthcoming years.

During the year, the roll-out of an accredited risk management training course was completed in the majority of field countries. The training has been adapted for NOs and piloted during 2010.

8. Financial overview

Plan's global financial results in 2010 were significantly impacted by favourable exchange rate movements and by the success of measures taken to protect against a weak global economy, which at the outset of the year presented a risk to income.

In the year to 30 June 2010 Plan raised income of €535 million, which was €66 million or 14% more than the previous year. Excluding the impact of currency appreciation versus the Euro, income grew by 11% or €52 million. Total expenditure was €456 million, which was €3 million or 1% more than the previous year, though with foreign exchange benefits incorporated, this understates the underlying expenditure growth. Excluding both the impact of currency depreciation on non-Euro expenditure of €9 million and the €19 million net gain on foreign exchange included in reported expenditure, underlying expenditure grew by €31 million or 7%.

The surplus in the year, across all organisations in the Plan family, was €79 million of which €42m was due to the effects of favourable foreign exchange movements against the Euro compared to rates prevailing in 2009 and €37 million due to underlying differences in the timing of income and expenditure. The net exchange rate benefit of €42 million arose from movements against the Euro increasing total income by €14m and decreasing total expenditure by €28 million. By comparison, the 2009 surplus of €16m was €9 million worse than 2008 due to the impact of exchange rates. The underlying element of the surplus in the year reflects a measured expenditure programme, a protection against a potential income downturn and designated donations, including grants, received in advance of the programme being delivered.

As the combined results represent the aggregation of PI Inc and the NOs, the resulting income and expenditure profile and ratios are not necessarily applicable to any of the individual entities.

Income

Plan mainly raises funds in Europe, the Americas and the Asia-Pacific region. Income in 2010 was impacted by favourable exchange rates movements compared to the Euro in all fundraising markets except the UK and USA.

65% of Plan's income is derived from regular giving through child sponsorship, which increased by 5% to €346 million in the year due to underlying growth and the effects of currency appreciation against the Euro. Child sponsorship income increased in many NOs in real terms, with particularly strong growth in Germany, Canada and Australia, which more than offset declines in some other markets.

€24 million of income was raised for Haiti, following the earthquake in January 2010, through grants, public appeals and contributions in kind. Of this, €20 million was spent in the year and the remainder will be spent in the year ended 30 June 2011.

Grants income grew by €34 million to €120 million in the year. The increase was due to the impact of currency appreciation, Haiti grant fundraising and higher other grant income. Including the impact of fundraising for Haiti, underlying grant income was higher across most fundraising geographies.

Contributions in kind totalled €23 million in 2010 compared with €19 million in 2009. In 2010, this related primarily to medication for Haiti earthquake victims, food aid for Zimbabwe from the World Food Programme and UNICEF donated mosquito nets for Guinea. In 2009 the main contribution in kind was food aid for Zimbabwe from the World Food Programme.

Other contributions increased by €12 million to €41 million in the year, as there was higher income from appeals relating to disaster relief in Haiti. Investment income has remained stable since the previous year at €2 million with lower interest on cash balances offset by net gains on investments compared with losses on the sale of investments in the previous year. Trading income of €4m was slightly lower than 2009.

In 2010, Plan has benefitted from the inclusion of India and Interact, an INGO which merged with Plan's UK National Organisation during the year. The impact of these on Plan income in the current year was an increase of €4 million.

Expenditure

Africa accounts for 32% of total expenditure excluding net gains on foreign exchange, more than any other region. Expenditure in the two regions of Asia and Central and South America accounted for 19% and 20% respectively of total expenditure excluding net gains on foreign exchange. Expenditure in Central and South America includes Haiti disaster-related expenditure of €20 million. The balance was in Europe and North America.

Expenditure on the different types of programmes totalled €367 million in the year to 30 June 2010. This represents all costs directly related to delivering programmes including field staff and associated office and equipment spend, the cost of facilitating communications between sponsored children and sponsors and activities to raise awareness of development issues.

Programme expenditure in Africa of €150 million represented 41% of total programme expenditure. Expenditure in Asia was €72 million or 19% of programme expenditure and a further 26% of expenditure or €95 million was applied to programmes in Central and South America. Field programme expenditure also includes Interact worldwide expenditure which accounted for €3 million in 2010. The remaining €47 million of programme expenditure is in Plan donor countries and the International Headquarters.

Expenditure is categorised into the distinct areas in which Plan works in accordance with Plan's programme framework as implemented in 2010. Programme expenditure is reported against nine newly defined programme areas instead of the ten programme domains used in previous years. This change is described in more detail in note 1e.

Expenditure on a Healthy start in life, which covers support to primary health care programmes, pre school infrastructure and our Universal Birth Registration campaign, increased by 15% compared to the prior year and is the programme area with the second highest expenditure at €62 million in 2010 or 17% of total programme expenditure. Significant increases compared to 2009 occurred in Burkina Faso and Guinea arising from malaria prevention activities.

Expenditure on Sexual and reproductive health covers costs related to family planning, HIV/AIDS and sex education. This expenditure represents 4% of total programme expenditure and it has increased since the previous year, due to the inclusion of Interact worldwide programme expenditure which is focussed in this area.

Education is Plan's largest area of programme expenditure and was €67 million in 2010. Apart from Burkina Faso, which benefited from additional Bright grants in 2010, expenditure for this programme area is consistent compared to the previous year and includes costs related to teacher training and school infrastructure improvements. Education represents 18% of total programme expenditure.

Water and sanitation expenditure declined by 5% compared to 2009, primarily due to lower spending in Benin and Cameroon where European Commission and UNHCR water projects finished in early 2010. This work area, representing 10% of total programme expenditure, covers community infrastructure such as water systems, latrines and housing and includes assisting communities with achieving provision from local authorities.

Economic security which covers costs relating to microfinance and natural resource management, increased slightly over 2009 and represents 9% of programme expenditure. Apart from Ghana which benefitted from microfinance grants from CARE International and Barclays Bank, there were no significant country movements from the previous year with increases in some countries offsetting decreases in others.

Programmes to protect children from exploitation, neglect, abuse and violence represent 4% of total programme costs, a similar level to last year. Expenditure in this programme area relates to training of children and human rights and capacity building at local and national level.

Spending on participation programmes amounted to €47 million, an increase of 5% compared to the previous year, due primarily to higher spending in the Central and South America region. Participation programmes include development education work through child media, life skills training and the 'Because I am a Girl' (BIAAG) campaign, which aims to fight gender inequality and promote girls' rights.

Expenditure relating to Disaster Risk Management includes costs related to disaster risk reduction and relief activities such as food distribution. These costs increased by 33% in 2010 compared to 2009 with significant costs arising from Plan's Haiti earthquake response only partially offset by lower food emergency assistance in Zimbabwe.

Sponsorship communications comprises costs associated with communication between sponsors and sponsored children. These costs have decreased by 6% globally since 2009 as a result of the rollout of a modernised sponsorship data system in 2010, which has led to greater efficiencies and reduced printing and courier costs.

Fundraising costs increased by 19% compared to the previous year, to €62 million. These costs increased in most NOs, with significant growth in Canada and Australia due to fundraising investment in those countries. This includes some new campaigns, including increased use of television advertising. Other operating costs of €43 million represent an increase of €2 million over the previous year, mainly due to the appreciation of fundraising expenditure currencies against the Euro. Trading activities remain a minor activity, representing less than 1% of income and expenditure in both 2010 and 2009.

Expenditure by organisations consolidated for the first time in 2010 amounted to €5 million and was primarily programme related. Plan International India Chapter expenditure for the 7 months to 30 June 2010 totalled €2 million, the majority of which was programme related and is included in the notes to the financial statements as field expenditure. Interact expenditure which is also mostly programme related, takes place directly through its 30 partners in Africa, Asia and Central and South America and was €3 million in 2010.

Gains on foreign exchange of €19 million in 2010 and losses of €7 million in 2009, represent the revaluation of non-Euro balances and primarily reflect the depreciation of the Euro relative to other income currencies in 2010.

Fund balances

Fund balances held at 30 June 2010 of €266 million, were €91 million higher than at 30 June 2009 reflecting a €79 million surplus for the year, (of which €42m is currency related), and a €12 million translation gain from the revaluation of the non Euro net assets and other unrealised gains. The increase in fund balances is represented by a €95 million increase in cash and a €4 million decrease in other net assets.

Of the €266 million reserves at 30 June 2010, €24 million is not represented by cash or investments and €12 million is permanently restricted. The remaining €230 million cash reserves globally, which include the beneficial impacts of exchange rates during the year, donations designated for specific projects by donors and funds received from sponsors in advance, equate to 6 months' global expenditure.

Fund balances held in the NOs account for €94 million of total reserves, whilst PI Inc holds the balance of €172 million. PI Inc reserves of €172 million are €65 million higher than required by the reserves policy set by the International Board, (explained in note 1f to the combined financial statements) having been €7 million higher than the policy at the end of last year and benefiting from more positive income and exchange rate trends than foreseen at the outset of the year. Reserves will be applied in 2011 to the completion of designated projects, including Haiti reconstruction work and in 2011 to 2013 for the development of future programme.

9. Statement of directors' responsibilities in relation to the combined financial statements

The directors of PI Inc are responsible for the preparation of this annual report and the combined financial statements in respect of Plan.

The directors have chosen to prepare combined financial statements for each financial year in accordance with the basis of preparation as set out in note 1 of the combined financial statements. They are responsible for ensuring that the combined financial statements present fairly, in all material respects, the combined financial position of Plan and also its combined results of operations, combined comprehensive income, combined cash flows and combined changes in fund balances.

In preparing the combined financial statements, the directors are required to select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; state that the combined financial statements comply with the basis of preparation set out in Note 1 of the combined financial statements; and prepare the combined financial statements on a going concern basis, unless it is inappropriate to presume that PI Inc and the NOs will continue in business. The directors of PI Inc confirm that they have complied with the above requirements in preparing the combined financial statements.

The directors of PI Inc, together with the directors of the NOs, are responsible for keeping proper accounting records that are sufficient to show and explain Plan's transactions and disclose with reasonable accuracy at any time the combined financial position of Plan, and enable the directors of PI Inc to prepare combined financial statements that comply with the basis of preparation set out in Note 1 of the combined financial statements. They are also responsible for safeguarding Plan's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors of Plan Ltd are responsible for the maintenance and integrity of Plan's website, www.plan-international.org on behalf of PI Inc. Information published on the internet is accessible in many countries with different legal requirements relating to the preparation and dissemination of financial statements.

The directors of PI Inc confirm that, in the case of each director in office at the date the directors' report is approved, so far as the director is aware there is no relevant audit information of which the company's auditors are unaware; and he/she has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Approved by the International Board and signed on its behalf by

Paul Arlman
Chair
21 October 2010

Independent auditors' report to the Board of Directors of Plan International, Inc.

We have audited the accompanying financial statements of Plan International Worldwide which comprise the combined statement of financial position of the entities set out in Note 1 of the combined financial statements as at 30 June 2010, and the related combined income statement, the combined statement of comprehensive income and expenditure, the combined statement of cash flows and the combined statement of changes in fund balances for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Directors' responsibility for the financial statements

The directors are responsible for the preparation and fair presentation of these combined financial statements in accordance with the basis of preparation set out in Note 1 of the combined financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the preparation and fair presentation of the financial statements 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 internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the combined financial position of the entities set out in Note 1 of the combined financial statements, comprising Plan International Worldwide as at 30 June 2010, and the combined results of its operations and its combined cash flows for the year then ended in accordance with the basis of preparation set out in Note 1 of the combined financial statements.

Other matters

This report, including the opinion, has been prepared for and only for the Directors of Plan International, Inc. for reasons of good corporate governance and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

PricewaterhouseCoopers LLP
Chartered Accountants
London
United Kingdom
25 October 2010

Combined income statement

for the year ended 30 June

	Notes	2010 €000	Restated 2009 €000
Income			
Child sponsorship income	2a	**345,854**	328,366
Grants	2a	**119,812**	85,671
Contributions in kind	2a	**22,614**	19,030
Other contributions	2a	**40,781**	28,673
Investment income	2a	**2,060**	2,160
Trading income	2a	**3,597**	4,508
Total income	2a,b	**534,718**	468,408
Expenditure			
Programme expenditure	3a	**366,800**	347,424
Fundraising costs	3a	**61,787**	52,011
Other operating costs	3a	**43,102**	41,584
Trading expenditure	3a	**3,071**	4,249
Total expenditure before foreign exchange		**474,760**	445,268
Net (gains)/losses on foreign exchange	3a	**(19,209)**	7,041
Total expenditure	3a,b,c	**455,551**	452,309
Excess of income over expenditure		**79,167**	16,099

Combined statement of comprehensive income and expenditure

for the year ended 30 June

	Notes	2010 €000	2009 €000
Excess of income over expenditure		**79,167**	16,099
Other comprehensive income and expenditure			
Unrealised gains on forward hedge deals	7a	**-**	479
Unrealised gains on investments available for sale		**481**	257
Exchange rate movements		**10,767**	1,371
Total comprehensive income and expenditure	6	**90,415**	18,206

The definition of the programme areas has been changed as described in note 1 e. and the 2009 amounts have been restated to be consistent with the 2010 classification.

The notes on pages 45 to 64 form part of these financial statements.

Combined statement of financial position

at 30 June

	Notes	2010 €000	2009 €000
Current assets			
Cash and cash equivalents	7b,e	**242,424**	147,893
Investments available for sale	7b,e	**15,791**	11,582
Investments held to maturity	7b,e	**1,764**	173
Other financial assets – interest in trusts	7f	**49**	50
Receivables and advances	7h	**17,894**	23,784
Prepaid expenses		**7,677**	4,507
Inventory for trading activities		**267**	284
		285,866	188,273
Non-current assets			
Investments available for sale	7b,e	**4,251**	1,936
Investments held to maturity	7b,e	**1,841**	2,952
Other financial assets – interests in trusts	7f	**1,113**	936
Property, plant and equipment	8	**17,018**	13,068
Intangible assets	8	**6,628**	8,943
Other receivables	7h	**818**	578
		31,669	28,413
Total assets		**317,535**	216,686
Current liabilities			
Bank overdrafts	7c	**62**	69
Accounts payable	7g	**12,561**	8,137
Accrued expenses	7g	**22,594**	20,252
Accrued termination benefits		**231**	164
		35,448	28,622
Non-current liabilities			
Accrued termination benefits		**14,636**	12,271
Pension obligations	9	**113**	125
Provisions for other liabilities and charges	10	**1,098**	412
		15,847	12,808
Total liabilities		**51,295**	41,430
Fund balances			
Unrestricted fund balances	6	**158,936**	98,169
Temporarily restricted fund balances	6	**95,032**	66,885
Permanently restricted fund balances	6	**12,272**	10,202
	6	**266,240**	175,256
Total liabilities and fund balances		**317,535**	216,686

The notes on pages 45 to 64 form part of these financial statements.

The financial statements on pages 42 to 64 have been approved by the Board of Directors of Plan International, Inc. and were signed on behalf of the Board on 21 October 2010.

Paul Arlman
Chair

Martin Hoyos
Director

Combined statement of cash flows

for the year ended 30 June

	Notes	2010 €000	2009 €000
Cash flows from operating activities			
Excess of income over expenditure		**79,167**	16,099
Depreciation and amortisation	8	**9,284**	7,653
(Gain)/Loss on sale of property, plant and equipment		**(317)**	3
Investment income	2a	**(2,060)**	(2,160)
Decrease/(Increase) in receivables		**4,000**	(445)
Increase in payables		**9,370**	281
Effects of exchange rate changes		**(12,984)**	2,475
Net cash inflow from operating activities		**86,460**	23,906
Cash flows from investing activities			
Investment income received		**1,302**	3,452
Sale of investments available for sale		**12,079**	21,762
Purchase of investments available for sale		**(14,826)**	(21,097)
Sale of investments held to maturity		**963**	530
Purchase of investments held to maturity		**(841)**	(2,020)
Receipts from interest in trusts		**-**	817
Sale of property, plant and equipment		**491**	226
Purchase of property, plant and equipment	8	**(8,772)**	(4,694)
Purchase of intangible assets	8	**(1,624)**	(3,504)
Net cash (outflow) from investing activities		**(11,228)**	(4,528)
Increase in cash and cash equivalents		**75,232**	19,378
India joining Plan as a Member NO of PI Inc		**455**	-
Effect of exchange rate changes		**18,851**	(2,659)
Net increase in cash and cash equivalents		**94,538**	16,719
Cash and cash equivalents at beginning of year		**147,824**	131,105
Cash and cash equivalents at end of year		**242,362**	147,824
Cash and cash equivalents at end of year comprise:			
Cash and cash equivalents		**242,424**	147,893
Bank overdrafts		**(62)**	(69)
		242,362	147,824

Combined statement of changes in fund balances

	Unrestricted €000	Temporarily restricted €000	Permanently restricted €000	Total €000
Fund balances at 1 July 2008	**88,022**	**59,844**	**9,184**	**157,050**
Excess of income over expenditure	10,328	5,672	99	16,099
Unrealised gains on forward hedge deals	479	-	-	479
Unrealised gain on investments available for sale	257	-	-	257
Exchange rate movements	(917)	1,369	919	1,371
Total excess of comprehensive income over expenditure	**10,147**	**7,041**	**1,018**	**18,206**
Fund balances at 1 July 2009	**98,169**	**66,885**	**10,202**	**175,256**
Excess of income over expenditure	54,402	24,429	336	79,167
Unrealised gains on forward hedge deals	-	-	-	-
Unrealised gain on investments available for sale	481	-	-	481
Exchange rate movements	5,315	3,718	1,734	10,767
Total excess of comprehensive income over expenditure	**60,198**	**28,147**	**2,070**	**90,415**
India joining Plan as a Member NO of PI Inc	569	-	-	569
Fund balances at 30 June 2010	**158,936**	**95,032**	**12,272**	**266,240**

The notes on pages 45 to 64 form part of these financial statements.

Notes to combined financial statements

1. Principal accounting policies

a. Presentation and functional currency

The directors of PI Inc have concluded that the functional currency of PI Inc is the Euro on the basis that this is the predominant currency affecting PI Inc's operations worldwide. In addition, they have decided to present these combined financial statements in Euros. The functional currency of the NOs and Plan Ltd is their local currency as this is the predominant currency that affects their operations.

b. Basis of accounting

The combined financial statements have been prepared in accordance with International Financial Reporting Standards and IFRIC Interpretations and under the historical cost convention as modified by the revaluation of certain financial instruments in accordance with IAS 39, Financial Instruments: Recognition and Measurement except for:

» These financial statements have been prepared on a combined basis; and
» The accounting treatment adopted for entities combined for the first time.

The basis of accounting and the accounting policies adopted by Plan in preparing these combined financial statements are consistent with those applied in the year ended 30 June 2009.

Plan International India Chapter was admitted as a Member of PI Inc on 6 December 2009. The carrying value of its consolidated assets and liabilities as at that date were €0.6 million and have been recognised in fund balances. Fundación Plan (Colombia) was also admitted as a Member of PI Inc during the year, but as it was previously a subsidiary of PI Inc there has been no impact in 2010 because it was already included in the Plan consolidated financial statements.

During the year, Plan has adopted IFRS 7, Financial instruments: disclosures amendment. This introduces new disclosures relating to fair value measurements by level of a fair value measurement hierarchy. It does not have any impact on the classification and valuation of Plan's financial instruments. The following Amendments and Interpretations of existing standards have been adopted in Plan's combined financial statements for the year ended 30 June 2010, but have not had an impact:

» IFRIC 17, Distributions of non-cash assets to owners
» The amendments published in April 2009 as part of the IASB's annual improvements project
» Amendment to IFRS2 Share based payments – Group cash-settled share-based payment transactions
» IFRIC 18, Transfer of assets from customers
» Amendment to IAS 39, Eligible hedged items
» Amendment to IFRS 1, First time adoption of IFRS, for additional exemptions
» IFRIC 9 and IAS 39 (Amendment), Embedded derivatives
» Amendments to IAS 32, Financial instruments: Presentation, on classification of rights issues
» Amendment to IFRS 1, First-time adoption, on exemption of new fair value disclosures
» IFRIC 19, Extinguishing financial liabilities with equity instruments
» Amendment to IAS 24, Related party disclosures
» Amendment to IFRIC 14, IAS 19, The limit on a defined benefit asset, minimum funding requirements and their interaction.

The following Standards and amendments to existing standards will be adopted in Plan's combined financial statements for the year ending 30 June 2011 or later years. The impact is being assessed.

» Annual improvements 2010
» IFRS 9, Financial Instruments.

c. Basis of combined financial statements

The financial statements of Plan are a combination of the consolidated accounts of the 20 National Organisations (NOs) and the consolidated accounts of Plan International, Inc. (PI Inc). There is no legal requirement to prepare these combined financial statements as PI Inc and the NOs are separate legal entities. However, the combined financial statements are prepared voluntarily in order to present the combined financial position, results and cash flows of Plan.

Entities that become Members have their consolidated assets and liabilities combined into Plan from the date they become a Member NO, if they are not already part of PI Inc. As entities are combined into these financial statements by becoming Members, there is typically no consideration paid by Plan. Hence, in bringing their consolidated assets and liabilities into the combined financial statements, this results in an amount also recognised in fund balances. This accounting policy is applied consistently to all such transactions.

PI Inc is controlled by its Members, but no one Member NO has the direct or indirect ability to exercise sole control through ownership, contract or otherwise. The NOs are independent entities which control their own subsidiaries. As set out in the Directors' report, each NO has objectives, purposes and constitutions compatible with those of PI Inc. PI Inc has a wholly owned central services subsidiary in the United Kingdom (Plan Limited). In programme countries, PI Inc operates through branches, except in Brazil where it has established a separately incorporated association (Plan International Brasil). All transactions and balances between entities included in the combined financial statements are eliminated.

d. Accounting for income

i) Most income raised by Plan comprises child sponsorship contributions. In general, these contributions are paid on either a monthly or annual basis. They are accounted for as income when received, including any contributions received in advance. Amounts received in advance are presented within temporarily restricted funds on the combined statement of financial position.

ii) Certain contributions receivable by Plan, including the majority of the grants from Government bodies and other NGOs, are designated for specific purposes by the donors. These contributions are recognised when the relevant donor-stipulated requirements for receipt have been met and Plan is entitled to receive the income. Any such contributions which have been recognised in income but remain unspent at the year-end are presented within temporarily restricted funds in the combined statement of financial position.

iii) Plan receives contributions from various other sources, including legacies and trusts in which it is named as a beneficiary (but over which it has neither control nor significant influence). These contributions are recognised when Plan has an irrevocable entitlement to receive future economic benefits and the amounts are capable of reliable measurement.

iv) Contributions in kind are recognised at fair value when received. Medicine donations have been valued based on published price lists for these patented products, as recognised in the North American markets where the donations were received.

v) Investment income represents both PI Inc's and the National Organisations' interest and dividend income, all of which is recognised when Plan becomes entitled to the income, and realised gains and losses on the sale of investments. Interest income on debt securities is measured using the effective interest method.

vi) Plan benefits from the assistance provided by a large number of volunteers. It is not practicable to quantify the benefit attributable to this work, which is therefore excluded from the combined income statement.

e. Accounting for expenditure

Expenditure is recognised in accordance with the accruals concept. Programme expenditure which does not involve the receipt of goods or services by Plan, including payments to the communities and other NGOs with which Plan works, is recognised either when the cash is paid across to a third party or, if earlier, when an irrevocable commitment is made to pay out funds to a third party.

The International Board has approved a new programme framework under which Plan's work will be reported under nine newly defined programme areas instead of ten programme domains to reflect more distinctly the thematic areas in which Plan operates. These financial statements include programme expenditure reported under these new programme areas for both 2010 and 2009. 2009 figures have been restated accordingly, which has resulted in the following changes to the amounts previously reported: programme expenditure decreased by €254,000 and fundraising costs increased by €254,000 as set out in note 3a. This reclassification has no impact on total expenditure.

Additionally, shared programme costs have been allocated to programme areas based on an analysis of the effort incurred to support each area.

f. Accounting for fund balances

Fund balances are identified in three categories:

i) Unrestricted funds are those that are available to be spent on any of Plan's activities. Two of these fund reserves may be categorised as accounting reserves, as they arise from the accounting treatment for certain assets and liabilities:

- the net investment of funds in property, plant and equipment and intangible assets
- the unrealised gains/(losses) on investments available for sale.

In 2009, unrealised gains/(losses) on forward foreign exchange hedge transactions were also categorised as accounting reserves in accordance with cash flow hedge accounting under IAS 39. In 2010 and in accordance with IAS 39, management revoked its designation of cash flow hedge accounting and as such the gains or losses on forward foreign exchange hedge transactions are recognised in the combined income statement in 2010. See note 1 n. on page 49 for further details.

The other unrestricted reserves include:

- a grants prefinancing reserve in PI Inc, equivalent to one quarter's expenditure on grants prior to reimbursement by donors
- funds which are available for future programme expenditure includes the operating reserves of the National Organisations, the working capital reserve in PI Inc (which is a maximum of one month's non-grant expenditure), the PI Inc contingency reserve (also equivalent to one month's non-grant expenditure) and a disaster risk management fund of €1.5 million which is used to finance disaster risk management work whilst fundraising is underway.

The reserves policy of PI Inc specifies the PI Inc unrestricted reserves noted above. PI Inc has a contingency reserve so that in the event of certain operational and financial risks crystallising, Plan would be able to:

- complete programme work that is already underway
- safeguard staff and secure assets in the event of civil disorder or war
- adjust spending plans in a controlled manner
- restructure field and central operations.

ii) Temporarily restricted funds comprise:

- advance payments by sponsors
- unspent funds that have been restricted to specific purposes by donors
- contributions receivable at the year-end, including amounts receivable from legacies and trusts, but excluding any such amounts which are designated as permanently restricted.

iii) Permanently restricted funds are those that will not become unrestricted. They include endowment funds restricted by donors and statutory funds that are required in accordance with the statutes of the countries in which some NOs operate.

g. Operating leases

Operating leases, being those leases which do not transfer substantially all the risks and rewards of ownership of the related asset, are included in expenditure on a straight-line basis over the lease term.

h. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and deposits held with banks which have a maturity date of less than 3 months from the date the deposit was made. They are carried in the combined statement of financial position at cost. For the purposes of the combined statement of cash flows, cash and cash equivalents are stated net of bank overdrafts.

i. Investments

Investments that Plan has the intent and ability to hold to maturity are classified as held to maturity and are included in either current or non-current assets as appropriate. All other investments held by Plan are designated as available for sale and are included in current assets unless it is anticipated that they will not be sold within twelve months of the balance sheet date.

Investments available for sale are carried at fair value, whilst investments held to maturity are carried at amortised cost. Realised gains and losses arising from changes in the fair value of assets available for sale are included in the combined income statement in the period in which they are realised. Unrealised gains and losses are recorded in a separate category of reserves.

Plan assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired. In the case of equity securities classified as available for sale, a significant or prolonged decline in the fair value of the security below its cost is considered an indicator that the securities are impaired. In such cases the cumulative loss is removed from reserves and recognised in the combined income statement.

j. Other financial assets – interests in trusts

Plan is a beneficiary of certain trusts administered and managed by third parties. Plan's interests in these trusts are recorded at fair value and classified as current or non-current assets as appropriate.

k. Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are stated at cost less accumulated depreciation and amortisation and impairment losses. Intangible assets represent software held for internal use, which is either purchased, donated or developed internally.
Costs relating to software developed internally are capitalised when the qualifying project reaches the development stage as defined in IAS 38, Intangible Assets. Depreciation and amortisation are provided under the straight-line method over the following estimated useful lives of the assets:

Buildings	5 - 50 years
Equipment	3 - 10 years
Intangible assets:	
Purchased software	Lower of 5 years or the period of the licence
Other intangibles	3 - 5 years

Land is not depreciated. Gains or losses on disposals in the year are included in the combined income statement.

Property, plant and equipment and intangible assets are subject to review for impairment where there is an indication of a reduction in their recoverable amount or, in the case of intangible assets not yet available for use, on an annual basis. Any impairment is recognised in the combined income statement in the year in which it occurs.

l. Non-current liabilities – termination benefits and pension obligations

The amount accrued for termination benefits represents Plan's estimated obligation to employees who have an unconditional legal entitlement to termination benefits, either under local statute or their employment contract.

Certain Plan entities maintain defined benefit pension plans. The amount recognised in respect of these pension plans represents the present value of the pension obligations less the fair value of the plan assets, as adjusted for unrecognised prior service costs/benefits and unrecognised actuarial gains/losses. Pension obligations (and costs) are measured using the projected unit credit method. For individual pension plans, any cumulative actuarial gains/losses that exceed 10% of the greater of the pension obligation or the fair value of the plan assets are spread over the expected average remaining working lives of employees participating in the plan. Past service costs/benefits are spread over the average period until the amended benefits become vested. Any change in the accrual for defined benefit pension plans is charged to the combined income statement.

A number of Plan entities maintain defined contribution pension plans. The amount charged in the combined income statement in respect of such plans comprises the contributions payable by Plan in respect of the year.

m. Foreign exchange accounting

Transactions in foreign currencies are recorded at the rate of exchange ruling on the date of the transaction or at average contracted rates. Monetary assets and liabilities denominated in foreign currencies are translated at the year end exchange rates. Exchange differences arising are included in the combined income statement. The income and expenditure of NOs and Plan Ltd are translated at weighted average monthly exchange rates. The assets and liabilities of these entities are translated into Euros at year end exchange rates. The translation differences arising are included in the combined statement of comprehensive income.

n. Hedging transactions

PI Inc enters into forward foreign exchange contracts to hedge certain of its exposures to exchange rate movements on forecasted expenditure in currencies other than the Euro, Sterling and the US dollar. In 2009, under IAS 39, Financial Instruments: Recognition and Measurement these contracts were assessed on inception and were designated and qualified as cash flow hedges. Under cash flow hedge accounting the contracts are recorded at fair value and, where the hedge is effective, the unrealised gains or losses are recognised in the combined statement of comprehensive income. These gains or losses are transferred to the combined income statement in the period in which the hedged expenditure or income is recognised.

With effect from 2010 and in accordance with IAS 39, the International Board revoked the designation of cash flow hedge accounting for forward foreign exchange contracts. As such, unrealised gains or losses on forward foreign exchange contracts entered into in 2010 are recognised in income and expenditure. Under IAS 39, the opening unrealised gains or losses in 2010 remain in equity until the hedged expenditure or income is recognised. Thereafter, the associated gains or losses are reclassified in income or expenditure in the same period during which the asset acquired or liability assumed affects income or expenditure.

o. Taxation

As a registered Not for Profit Corporation, PI Inc has no liability for taxation. PI Inc's subsidiary Plan Ltd is liable to UK taxation but donates all taxable profits to Plan International (UK) under a deed of covenant.

p. Accounting estimates and judgements

The preparation of the combined financial statements requires the use of estimates and judgements in determining the reported amounts of assets, liabilities, income and expenditure and the related disclosures. These estimates and judgements are based on assumptions that are considered reasonable in the circumstances, having regard to historical experience. Actual results may differ from these estimates. Certain accounting policies have been identified as involving particularly complex or subjective judgements or estimates, as follows:

i) Income recognition - income is recognised when unconditional entitlement has been demonstrated. In some situations, for example in relation to contributions designated for specific purposes by the donor and income from legacies, judgement is involved in assessing when Plan becomes unconditionally entitled to receive the income.

ii) Expenditure recognition - Plan may use third party organisations, such as communities in programme countries and fellow NGOs, to fulfil its aims. Funds spent through such third parties are recognised as expenditure at the earlier of when cash is paid or when an irrevocable commitment is made to pay. Judgement can be required in determining whether the commitments provided to these organisations are irrevocable.

iii) Expenditure allocation - expenditure is analysed between certain programme groupings (called programme areas), as set out in note 3 to the combined financial statements. Judgement is sometimes needed in allocating expenditure, for example where a project covers more than one programme area.

iv) Restricted funds - judgement can be required in determining whether the conditions laid down by a donor are sufficient for the related income to be categorised as restricted. With the exception of amounts received in advance, the regular contributions received from sponsors are classified within unrestricted funds.

v) Termination benefits - in many of the countries in which Plan operates, employees have an unconditional legal entitlement to termination benefits, either under local statute or their employment contract, regardless of the reason for leaving. Estimation is required in quantifying the obligation arising from these entitlements.

2. Income

a. Income by source

	2010 €000	2009 €000
Child sponsorship income	**345,854**	328,366
Grants	**119,812**	85,671
Contributions in kind	**22,614**	19,030
Bequests	**1,722**	1,540
Project sponsorship and appeals	**39,059**	27,133
Other contributions	**40,781**	28,673
Interest and dividend income	**1,494**	3,240
Gain/(loss) on sale of investments	**566**	(1,080)
Investment income	**2,060**	2,160
Trading income	**3,597**	4,508
Total income	**534,718**	468,408

b. Income by location

	2010 €000	2009 €000
Belgium	**12,318**	12,203
Denmark	**5,053**	5,553
Finland	**14,973**	15,587
France	**12,818**	12,582
Germany	**98,773**	87,143
Ireland	**5,899**	4,431
Netherlands	**47,095**	51,748
Norway	**44,688**	39,400
Spain	**15,196**	13,541
Sweden	**22,464**	20,511
Switzerland	**2,348**	1,627
United Kingdom	**57,212**	47,965
Europe	**338,837**	312,291
Canada	**84,835**	65,504
Colombia	**1,668**	164
United States	**46,066**	34,110
Americas	**132,569**	99,778
Australia	**24,516**	21,086
Hong Kong	**1,568**	646
India*	**2,414**	-
Japan	**27,775**	26,488
Korea	**4,371**	2,741
Asia	**60,644**	50,961
Other	**5,582**	5,754
Intragroup elimination	**(6,511)**	(4,884)
	531,121	463,900
Trading income	**3,597**	4,508
Total income	**534,718**	468,408

* Consolidated since becoming a Member NO on 6 December 2009

3. Expenditure

a. Expenditure by programme area

	National Organisations €000	Field €000	International Headquarters €000	Intra-group & exchange €000	Total 2010 €000
Healthy start in life	1,793	58,098	2,064	(363)	**61,592**
Sexual and reproductive health	1,068	13,118	315	(69)	**14,432**
Education	2,484	62,508	2,233	(22)	**67,203**
Water and Sanitation	916	35,566	1,157	(12)	**37,627**
Economic security	1,183	30,816	959	(11)	**32,947**
Protection	1,741	11,649	428	(4)	**13,814**
Participate as citizens	10,336	35,131	1,085	(15)	**46,537**
Disaster risk management	1,584	42,046	1,147	(14)	**44,763**
Sponsorship communications	15,819	30,753	2,637	(1,324)	**47,885**
Programme expenditure	**36,924**	**319,685**	**12,025**	**(1,834)**	**366,800**
Fundraising costs	**59,643**	**1,272**	**2,308**	**(1,436)**	**61,787**
Other operating costs	**36,208**	**-**	**10,314**	**(3,420)**	**43,102**
	132,775	**320,957**	**24,647**	**(6,690)**	**471,689**
Trading expenditure	**3,071**	**-**	**-**	**-**	**3,071**
Net gains on foreign exchange	**-**	**-**	**-**	**(19,209)**	**(19,209)**
Total expenditure	**135,846**	**320,957**	**24,647**	**(25,899)**	**455,551**

	National Organisations €000	Field €000	International Headquarters €000	Intra-group & exchange €000	Restated Total 2009 €000
Healthy start in life	1,292	50,658	1,704	-	53,654
Sexual and reproductive health	780	10,625	357	-	11,762
Education	2,263	62,888	2,370	-	67,521
Water and sanitation	698	37,612	1,265	-	39,575
Economic security	814	30,046	1,011	-	31,871
Protection	1,306	12,285	498	-	14,089
Participate as citizens	10,776	32,354	1,088	-	44,218
Disaster risk management	1,116	31,284	1,168	-	33,568
Sponsorship communications	14,321	34,566	2,279	-	51,166
Programme expenditure	33,366	302,318	11,740	-	347,424
Fundraising costs	50,109	1,154	2,522	(1,774)	52,011
Other operating costs	32,575	-	12,119	(3,110)	41,584
	116,050	303,472	26,381	(4,884)	441,019
Trading expenditure	4,249	-	-	-	4,249
Net losses on foreign exchange	-	-	-	7,041	7,041
Total expenditure	120,299	303,472	26,381	2,157	452,309

The definition of the programme areas has been changed as described in note 1 e. and the 2009 amounts have been restated to be consistent with the 2010 classification. This has no impact on total expenditure.

Examples of the types of expenditure included within each of the above categories are:
Healthy start in life: training health workers, preventative health education, childhood illness prevention, building and equipping pre school infrastructure and clinics, programmes and advocacy for universal birth registration.
Sexual and reproductive health: sex education, family planning, HIV/AIDS and SRH programmes.
Education: teacher training, building and equipping classrooms, child media, advocacy for educational policy improvements and other recreational activities.
Water and sanitation: installing latrines and sewer systems, provision of affordable drinking water, hygiene promotion and health education and training.
Economic security: farming resources, irrigation system development, microfinance, business development and vocational training and training communities in natural resource management.
Protection from exploitation, neglect, abuse & violence: training of children and parents, capacity building of government and civil society organisations in child protection issues, child protection and promotion of child rights.
Participate as citizens: Education through child media, life skills training for adolescents, Because I Am a Girl campaign, child and youth group activities, activities to increase public knowledge and understanding of poverty and vulnerability issues which prevent children from realising their full potential.

Disaster risk management: Disaster risk reduction training, disaster relief activities including food distribution and the provision of shelter facilities, water and sanitation and health activities.
Sponsorship communications: organising communications between sponsors and sponsored children including associated logistical costs and cost of software to digitise communication materials.
Fundraising costs: marketing costs associated with attracting new sponsors and other donors.
Other operating costs: general management, finance, human resource and information technology costs of administrative systems and the cost of handling funds received.
Trading expenditure: cost of merchandise and operations associated with on-line shops and service subsidiaries of NOs.
Net gains on foreign exchange: net gains arising on the retranslation of monetary items denominated in currencies other than the functional currency of the relevant entity. This reflects the depreciation of the Euro.

Where applicable, each of the above categories includes salaries, project management and supervision and advocacy. Each category also includes an appropriate allocation of general management and administration overheads as described in note 1 e.

b. Expenditure by location

(i) National Organisations

	2010 €000	2009 €000
Belgium	**3,976**	3,685
Denmark	**1,685**	2,092
Finland	**5,530**	5,146
France	**3,592**	3,434
Germany	**18,124**	16,312
Ireland	**1,353**	1,259
Netherlands	**12,675**	15,195
Norway	**9,690**	7,793
Spain	**5,832**	4,406
Sweden	**6,293**	5,903
Switzerland	**1,025**	878
United Kingdom	**12,324**	10,650
Europe	**82,099**	76,753
Canada	**21,286**	16,661
Colombia	**21**	-
United States	**12,374**	11,784
Americas	**33,681**	28,445
Australia	**8,571**	4,662
Hong Kong	**1,088**	458
India*	**537**	-
Japan	**5,746**	4,906
Korea	**1,053**	826
Asia	**16,995**	10,852
Trading expenditure	**3,071**	4,249
Total National Organisation expenditure	**135,846**	120,299

* Consolidated since becoming a Member NO on 6 December 2009

(ii) Field

	2010 €000	2009 €000
Bangladesh	**5,792**	6,827
Cambodia	**3,525**	4,312
China	**4,770**	6,757
India	**9,683**	10,143
Indonesia	**9,367**	8,201
Laos	**779**	506
Nepal	**7,548**	6,673
Pakistan	**3,730**	4,203
Philippines	**8,638**	8,578
Sri Lanka	**3,989**	5,949
Thailand	**2,265**	3,568
Timor Leste	**1,458**	1,869
Vietnam	**8,041**	6,506
Bangkok regional office	**2,358**	2,291
Asia	**71,943**	76,383
Bolivia	**7,694**	9,540
Brazil	**3,845**	4,210
Colombia	**11,348**	9,795
Dominican Republic	**3,727**	4,496
Ecuador	**9,081**	7,656
El Salvador	**6,302**	6,334
Guatemala	**8,200**	7,538
Haiti	**23,563**	6,086
Honduras	**4,353**	5,230
Nicaragua	**4,598**	4,462
Paraguay	**3,798**	3,856
Peru	**5,401**	4,633
Panama regional office	**3,966**	2,680
Central and South America	**95,876**	76,516
Albania	**-**	420
Egypt	**4,949**	4,528
Ethiopia	**4,684**	5,069
Kenya	**10,383**	9,808
Malawi	**4,683**	4,399
Mozambique	**1,559**	1,258
Rwanda	**2,445**	1,837
Sudan	**8,268**	7,116
Tanzania	**4,646**	4,953
Uganda	**8,580**	8,154
Zambia	**7,055**	7,616
Zimbabwe	**16,073**	26,914
Johannesburg/Nairobi regional office	**2,338**	2,722
Eastern and Southern Africa	**75,663**	84,794
Benin	**4,215**	5,531
Burkina Faso	**14,406**	9,556
Cameroon	**4,217**	5,315
Ghana	**6,098**	3,446
Guinea	**7,743**	5,239
Guinea Bissau	**2,906**	2,704
Liberia	**3,024**	3,144
Mali	**4,889**	5,560
Niger	**6,433**	5,525
Senegal	**7,457**	6,494
Sierra Leone	**4,538**	4,246
Togo	**4,747**	4,613
Dakar regional office	**3,842**	4,406
West Africa	**74,515**	65,779
Interact worldwide expenditure	**2,960**	-
Total field expenditure	**320,957**	303,472

Expenditure excludes net losses on foreign exchange.

c. Expenditure by type

	Notes	2010 €000	2009 €000
Project payments		**162,659**	154,398
Employee salary costs	4	**126,071**	119,584
Other staff costs		**19,096**	18,347
Consultants and other professional costs		**28,146**	23,049
Marketing and media		**45,818**	40,744
Travel and meetings		**30,225**	25,959
Communications		**14,440**	16,528
Rent and related costs		**14,434**	13,222
Depreciation and amortisation	8	**9,284**	7,653
Supplies, vehicles and other office costs		**24,587**	25,784
Net (gains)/losses on foreign exchange		**(19,209)**	7,041
Total expenditure		**455,551**	452,309

4. Employee information

	Average number of employees		Salary costs	
	2010 Number	2009 Number	2010 €000	2009 €000
Field	**7,093**	7,245	**76,648**	75,288
National Organisations	**907**	823	**41,234**	35,447
International headquarters	**131**	144	**8,189**	8,849
	8,131	8,212	**126,071**	119,584

5. Remuneration of key management

The average number of people designated as key management of Plan, including the 20 NOs (2009: 18 NOs), for the year ended 30 June 2010 was 44 (2009: 42). This includes the members of the Board of Directors of PI Inc, who do not receive any remuneration for their services. The remuneration payable to other members of key management was as follows:

	2010 €000	2009 €000
Salaries and short-term employee benefits	**4,259**	3,958
Post-employment benefits	**282**	204
Termination benefits	**235**	-
	4,776	4,162

The post-employment benefits principally comprise contributions payable to defined contribution pension schemes.
There are no long-term incentive schemes for key management.

6. Fund balances

	30 June 2009 €000	Additions/ (reductions) €000	Translation differences €000	**30 June 2010 €000**
Unrestricted fund balances				
Net investment in property, plant and equipment and intangible assets	22,011	735	900	**23,646**
Unrealised (losses)/gains on forward foreign exchange hedge contracts	204	(204)	-	**-**
Unrealised gains on investments available for sale	207	538	32	**777**
Funds allocated to future programme expenditure	55,566	60,320	4,383	**120,269**
Grants prefinancing reserve	20,181	(5,937)	-	**14,244**
Total unrestricted fund balances	98,169	55,452	5,315	**158,936**
Temporarily restricted fund balances				
Advance payments by sponsors	15,549	(1,697)	1,678	**15,530**
Donor-restricted contributions not yet spent	48,771	25,169	1,483	**75,423**
Other restricted funds	2,565	957	557	**4,079**
Total temporarily restricted fund balances	66,885	24,429	3,718	**95,032**
Permanently restricted fund balances				
Donor-restricted fund balances	8,207	255	1,326	**9,788**
Statutory fund balances	1,995	81	408	**2,484**
Total permanently restricted fund balances	10,202	336	1,734	**12,272**
Total fund balances	175,256	80,217	10,767	**266,240**
Cumulative foreign exchange differences included within fund balances	(4,843)	-	10,767	**5,924**

	30 June 2008 €000	Additions/ (reductions) €000	Translation differences €000	30 June 2009 €000
Unrestricted fund balances				
Net investment in property, plant and equipment and intangible assets	22,163	335	(487)	22,011
Unrealised (losses)/gains on forward foreign exchange hedge contracts	(275)	479	-	204
Unrealised gains/(losses) on investments available for sale	(41)	257	(9)	207
Funds allocated to future programme expenditure	44,910	11,077	(421)	55,566
Grants prefinancing reserve	21,265	(1,084)	-	20,181
Total unrestricted fund balances	88,022	11,064	(917)	98,169
Temporarily restricted fund balances				
Advance payments by sponsors	15,858	(917)	608	15,549
Donor-restricted contributions not yet spent	41,250	7,238	283	48,771
Other restricted funds	2,736	(649)	478	2,565
Total temporarily restricted fund balances	59,844	5,672	1,369	66,885
Permanently restricted fund balances				
Donor-restricted fund balances	7,450	98	659	8,207
Statutory fund balances	1,734	1	260	1,995
Total permanently restricted fund balances	9,184	99	919	10,202
Total fund balances	157,050	16,835	1,371	175,256
Cumulative foreign exchange differences included within fund balances	(6,214)	-	1,371	(4,843)

The fund balances presented in the combined financial statements are not available for distribution.

7. Financial risk management

Plan's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. Plan seeks to minimise the potential adverse effects of these financial risks. Risk management is carried out under policies approved by PI Inc's International Board. Plan's policy is to be risk averse and not to take speculative positions in foreign exchange contracts or any derivative financial instruments.

a. Market risk

(i) Foreign exchange risk

Plan's NOs receive the majority of their income and incur expenditure in their domestic currency and therefore have a natural hedge against exchange rate fluctuations.

PI Inc faces exchange rate exposure as expenditure is not incurred in the same currencies as income and some income is received in currencies other than the Euro. The purpose of PI Inc's hedging policy is to protect against the risk that there could be a significant change in the funds available for programme expenditure due to exchange rate fluctuations. PI Inc uses natural hedges, principally in the Euro, Sterling and US dollars, which cover around 30% of expenditure. PI Inc also enters into forward foreign exchange contracts to manage certain of its exchange rate exposures. Forward foreign exchange contracts equivalent to 50-70% of the forecast monthly expenditure are entered into where the country of operation is economically and politically stable, where a hedging product is available and where this level of expenditure is equivalent to a marketable forward amount for the relevant currency.

The hedging policy approved by the International Board uses forward foreign exchange contracts with up to 15 months maturity to purchase field country currencies.

At 30 June 2010 and 2009 the open forward contracts had settlement dates of up to 12 months. The amounts purchased under these contracts were:

	2010 €000	2009 €000
Purchase of:		
Kenya shilling	**(9,012)**	(9,004)
India rupee	**(6,447)**	(5,826)
United States dollar	**(6,172)**	-
Vietnam dong	**(5,233)**	(3,855)
Indonesia rupiah	**(4,934)**	(4,337)
Colombia peso	**(4,634)**	(3,901)
Philippine peso	**(4,392)**	(3,700)
Egypt pound	**(3,825)**	(3,293)
Uganda shilling	**(3,661)**	(4,447)
Peru nuevo sol	**(3,565)**	(3,437)
Ghana cedi	**(3,280)**	(1,878)
Zambia kwacha	**(3,221)**	(3,679)
China yuan	**(3,164)**	(3,008)
Dominican Republic peso	**(3,120)**	(2,335)
Ethiopia birr	**(3,080)**	-
Tanzania shilling	**(2,858)**	(2,759)
Malawi kwacha	**(2,576)**	(2,910)
Brazil real	**(2,378)**	(2,816)
Rwanda francs	**(454)**	-
Mozambique new metical	**(122)**	-
Thai baht	**-**	(2,325)
	(76,128)	(63,510)

Valuing these contracts using appropriate forward rates of exchange at the balance sheet date showed a net unrealised loss of €0.3 million (2009: gain of €0.2 million). The forward foreign exchange contracts are included in the combined financial statements at fair value. In 2009 forward foreign exchange contracts were designated as cash flow hedges where the revaluation adjustments arising from these contracts were recorded in a separate category of unrestricted fund balances called "unrealised (losses)/gains on forward foreign exchange hedge contracts". In accordance with IAS 39, the International Board revoked this designation with effect from 2010. See note 1 n. above for further details. An analysis of the movements in this fund balance is shown below.

	Notes	**2010 €000**	2009 €000
Net gains from changes in fair value		**-**	98
Net (gains)/losses transferred to combined income statement		**(204)**	381
Total (reduction in) / addition to fund balance	6	**(204)**	479
Balance at start of year	6	**204**	(275)
Balance at end of year	6	**-**	204
The balance at end of year is shown within:			
Receivables and advances		**-**	755
Accrued expenses		**-**	(551)
Total balance at end of year		**-**	204

At 30 June 2010, if the Euro had weakened/strengthened against all other currencies by 10% with all other variables held constant, then income and fund balances would have been €7 million higher/lower.

(ii) Price risk

Plan is exposed to equity and debt security price risks because of investments held to maturity or investments available for sale. These securities are held in six NOs which mitigates the price risk arising from investments. Each NO sets its own investment policy. Assuming that equity indices had increased/decreased by 5% with all other variables held constant and that all Plan's equity investments moved in line with the index, then other comprehensive income and fund balances would have been €0.6 million (2009: €0.4 million) higher /lower.

(iii) Interest rate risk

All bank deposits had a maturity date of less than one year and most interest-bearing investments had a maturity date or interest reset date of less than 3 years in the year to 30 June 2010 and the previous year. In view of this and the fact that interest income is small in relation to total income, changes in interest rates do not currently present a material risk to Plan. At 30 June 2010, if interest rates had been 50 basis points higher/lower with all other variables held constant, investment income for the year and fund balances at 30 June 2010 would have been €1.2 million higher/lower. Cash and investments are held in many currencies and yields in the year to 30 June 2010 ranged from 0.001% to 5.85%.

The maturity profile of bank deposits and interest bearing investments is shown below:

	0 – 1 year €000	1 – 3 years €000	Over 3 years €000	**30 June 2010 €000**
Cash and cash equivalents	242,424	-	-	**242,424**
Current asset investments available for sale	2,096	123	2,237	**4,456**
Current asset investments held to maturity	1,764	-	-	**1,764**
Non current asset investments available for sale	-	1,881	1,869	**3,750**
Non current asset investments held to maturity	-	1,841	-	**1,841**
Total at 30 June 2010	**246,284**	**3,845**	**4,106**	**254,235**

	0 – 1 year €000	1 – 3 years €000	Over 3 years €000	30 June 2009 €000
Cash and cash equivalents	147,893	-	-	147,893
Current asset investments available for sale	2,014	76	1,264	3,354
Current asset investments held to maturity	173	-	-	173
Non current asset investments available for sale	-	754	748	1,502
Non current asset investments held to maturity	-	739	2,213	2,952
Total at 30 June 2009	150,080	1,569	4,225	155,874

b. Credit risk

Credit risk arises mainly on cash and cash equivalents. Receivables and advances include small loans advanced under microfinance schemes that sometimes carry a high risk of default, which amounted to €0.6 million (2009: €0.4 million) net of provisions. Other receivables and advances are spread across all the countries in which Plan operates and this minimises the exposure to credit risk. Any large receivables due from individual organisations generally comprise grants receivable from public bodies. The aggregate maximum credit risk at 30 June 2010 was €272 million (2009: €179 million). The following table shows the combined cash balances held by PI Inc, its subsidiary and the NOs with the five largest bank counterparties at the balance sheet date.

	Rating	**30 June 2010 Balance €000**	Rating	30 June 2009 Balance €000
Counterparty A	A1	**33,397**	A1	12,459
Counterparty B	A1	**37,919**	A1	31,117
Counterparty C	A1	**27,636**	A1	28,173
Counterparty D	A1	**22,501**	A1	1,922
Counterparty E	A1	**9,900**	A1	21,243

Plan's policy is to hold cash and investments with institutions with short term ratings of at least A2 or equivalent, but this is not always possible having regard to the countries in which Plan operates. Investments held to maturity are corporate and government bonds. Cash and investments are analysed below into those held with institutions with short term ratings of A3 or better and those held with other institutions.

	Bank deposits & cash €000	Debt securities €000	Equities €000	**30 June 2010 €000**
Rated A or better				
Cash and cash equivalents	223,908	-	-	**223,908**
Current asset investments available for sale	-	4,072	10,352	**14,424**
Current asset investments held to maturity	-	1,764	-	**1,764**
Non-current asset investments available for sale	-	3,750	31	**3,781**
Non-current asset investments held to maturity	-	1,841	-	**1,841**
Total rated A or better	**223,908**	**11,427**	**10,383**	**245,718**
Other				
Cash and cash equivalents	18,516	-	-	**18,516**
Current asset investments available for sale	-	384	983	**1,367**
Non-current asset investments available for sale	-	-	470	**470**
Total other	**18,516**	**384**	**1,453**	**20,353**
Total				
Cash and cash equivalents	242,424	-	-	**242,424**
Current asset investments available for sale	-	4,456	11,335	**15,791**
Current asset investments held to maturity	-	1,764	-	**1,764**
Non-current asset investments available for sale	-	3,750	501	**4,251**
Non-current asset investments held to maturity	-	1,841	-	**1,841**
Total cash and investments	**242,424**	**11,811**	**11,836**	**266,071**

	Bank deposits & cash €000	Debt securities €000	Equities €000	30 June 2009 €000
Rated A or better				
Cash and cash equivalents	140,461	-	-	140,461
Current asset investments available for sale	-	3,307	7,328	10,635
Current asset investments held to maturity	-	173	-	173
Non-current asset investments available for sale	-	1,502	31	1,533
Non-current asset investments held to maturity	-	2,952	-	2,952
Total rated A or better	140,461	7,934	7,359	155,754
Other				
Cash and cash equivalents	7,432	-	-	7,432
Current asset investments available for sale	-	47	900	947
Non-current asset investments available for sale	-	-	403	403
Total other	7,432	47	1,303	8,782
Total				
Cash and cash equivalents	147,893	-	-	147,893
Current asset investments available for sale	-	3,354	8,228	11,582
Current asset investments held to maturity	-	173	-	173
Non-current asset investments available for sale	-	1,502	434	1,936
Non-current asset investments held to maturity	-	2,952	-	2,952
Total cash and investments	147,893	7,981	8,662	164,536

c. Liquidity risk

Plan commits to expenditure only when funds are available and seeks to maintain minimum reserves as set out in note 1f. to these combined financial statements. Therefore liquidity risk is kept to a minimum. This is reflected in the combined statement of financial position where current assets of €286 million are over 8 times larger than current liabilities of €35 million. Plan uses bank overdrafts to meet short term financing requirements. As at 30 June 2010, the aggregate value of these bank overdrafts was €0.1 million (2009: €0.1 million).

d. Fair value estimation

Effective 1 July 2009 Plan adopted the amendment to IFRS 7 for financial instruments that are measured in the balance sheet at fair value. This requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

» Quoted prices in active markets for identical assets or liabilities (level 1)
» Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly (level 2)
» Inputs for the asset or liability that are not based on observable market data (level 3)

The following table presents the financial instruments that are measured at fair value at 30 June 2010:

	Level 1 €000	Level 2 €000	Level 3 €000	**30 June 2010 €000**
Financial assets at fair value through income and expenditure:				
- Forward foreign exchange contracts	239	-	-	**239**
Available for sale financial assets:				
- Current asset investments	15,791	-	-	**15,791**
- Non current asset investments	4,251	-	-	**4,251**
Total assets	**20,281**	**-**	**-**	**20,281**
Financial liabilities at fair value through income and expenditure:				
- Forward foreign exchange contracts	(539)	-	-	**(539)**
Total liabilities	**(539)**	**-**	**-**	**(539)**

The fair value of investments held to maturity at 30 June 2010 was €3.7 million (2009: €3.2 million). The fair value of the forward foreign exchange contracts, investments held to maturity and available for sale investments is based on market prices obtained from financial institutions at the balance sheet date. There were no realised or unrealised gains or losses on investments held to maturity. On investments available for sale the unrealised gain was €0.9 million and the unrealised loss was €0.1 million whilst the realised gain was €0.6 million and there was no realised loss. The fair value of cash and cash equivalents, receivables and advances and accounts payable is in line with their carrying values in the combined financial statements. All cash, investments and other monetary items held in foreign currencies at 30 June were converted to Euros at the spot exchange rate on that date.

e. Cash and investments

Cash and investments at 30 June 2010 were held in the following currencies:

	Cash and cash equivalents €000	Current asset investments available for sale €000	Current asset investments held to maturity €000	Non current asset investments available for sale €000	Non current asset investments held to maturity €000	**Total €000**
Euro	122,460	665	-	1	-	**123,126**
Canadian dollar	20,037	2,505	-	-	-	**22,542**
US dollar	16,551	10,619	-	469	-	**27,639**
Yen	15,788	2,002	923	3,750	1,841	**24,304**
Norwegian kroner	7,747	-	-	-	-	**7,747**
Swedish kronor	10,099	-	-	-	-	**10,099**
Australian dollar	8,511	-	841	-	-	**9,352**
Sterling	13,748	-	-	-	-	**13,748**
Other	27,483	-	-	31	-	**27,514**
	242,424	**15,791**	**1,764**	**4,251**	**1,841**	**266,071**

Cash and investments at 30 June 2009 were held in the following currencies:

	Cash and cash equivalents €000	Current asset investments available for sale €000	Current asset investments held to maturity €000	Non current asset investments available for sale €000	Non current asset investments held to maturity €000	Total €000
Euro	42,938	658	-	-	-	43,596
Canadian dollar	21,368	993	-	-	-	22,361
US dollar	10,929	8,152	-	403	-	19,484
Yen	11,693	1,779	-	1,502	2,952	17,926
Norwegian kroner	16,240	-	-	-	-	16,240
Swedish kronor	10,698	-	-	-	-	10,698
Australian dollar	10,320	-	173	-	-	10,493
Sterling	10,177	-	-	-	-	10,177
Other	13,530	-	-	31	-	13,561
	147,893	11,582	173	1,936	2,952	164,536

There were no impairment provisions on available for sale financial assets in 2010 or 2009.

f. Interests in trusts

Plan has a right to receive future income from certain trusts set up by third party donors. The arrangements vary from trust to trust, but in general Plan has an irrevocable right to participate in the income generated by the trust and/or will receive a share of the capital held by the trust at some future date. Plan's interests in these trusts are recorded at their fair value, based on the discounted value of the expected future cash receipts or the value of the assets held by the trust, as appropriate. As at 30 June 2010, the fair value of these interests amounted to €1.2 million (2009: €1.0 million).

g. Financial liabilities

Forward foreign exchange contracts are held at fair value as set out in note 7 a. (i). All other financial liabilities are held at amortised cost.

h. Receivables and advances

Receivables and advances were held in the following currencies:

	Current Assets		Non-current Assets	
	2010 €000	2009 €000	**2010 €000**	2009 €000
US dollar	**4,380**	3,882	**-**	-
Euro	**5,000**	7,542	**140**	91
Sterling	**2,188**	7,493	**-**	-
Yen	**8**	33	**307**	246
Canadian dollar	**257**	297	**-**	-
Norwegian kroner	**1,454**	1,007	**-**	-
Other	**4,607**	3,530	**371**	241
	17,894	23,784	**818**	578

Receivables and advances are stated net of provisions amounting to €3.0 million (2009: €2.8 million).

8. Property, plant and equipment and intangible assets

	Land and buildings €000	Equipment €000	Tangible assets €000	Intangible assets €000	Total €000
Cost					
Prior year					
1 July 2008	3,995	35,909	39,904	16,181	56,085
Additions	496	4,198	4,694	3,504	8,198
Disposals	(119)	(2,584)	(2,703)	(110)	(2,813)
Reclassifications	(296)	459	163	(163)	-
Exchange adjustments	172	(777)	(605)	(510)	(1,115)
30 June 2009	**4,248**	**37,205**	**41,453**	**18,902**	**60,355**
Current year movements					
Additions*	1,417	7,407	8,824	1,624	10,448
Disposals	(187)	(3,214)	(3,401)	(309)	(3,710)
Reclassifications	-	-	-	-	-
Exchange adjustments	430	1,230	1,660	892	2,552
30 June 2010	**5,908**	**42,628**	**48,536**	**21,109**	**69,645**
Accumulated depreciation and amortisation					
Prior year					
1 July 2008	2,113	24,976	27,089	6,833	33,922
Charge for the year	237	4,183	4,420	3,233	7,653
Disposals	(86)	(2,484)	(2,570)	(82)	(2,652)
Reclassifications	(214)	204	(10)	10	-
Exchange adjustments	69	(613)	(544)	(35)	(579)
30 June 2009	**2,119**	**26,266**	**28,385**	**9,959**	**38,344**
Current year movements					
Charge for the year	285	4,888	5,173	4,111	9,284
Disposals	(130)	(3,034)	(3,164)	(310)	(3,474)
Reclassifications	-	-	-	-	-
Exchange adjustments	201	923	1,124	721	1,845
30 June 2010	**2,475**	**29,043**	**31,518**	**14,481**	**45,999**
Net book value:					
30 June 2010	**3,433**	**13,585**	**17,018**	**6,628**	**23,646**
30 June 2009	2,129	10,939	13,068	8,943	22,011

* Additions include €0.1 million of fixed assets which were consolidated on India joining Plan as a Member NO of PI Inc.

Included in intangible assets is €1.2 million (2009: €1.6 million) relating to internally generated software for internal use which is in the course of construction.

9. Pension plans

PI Inc operates two defined contribution pension plans for its expatriate employees, one for US citizens and one for non-US citizens. In addition, there are a variety of plans for other employees in the 48 developing countries in which PI Inc operates, in the 20 NOs and their subsidiaries and in Plan Ltd. These pension plans are a mixture of defined contribution pension plans with defined benefit pension plans being operated by 2 NOs. In all cases, schemes are governed by local statutory regulations and pension fund assets are held independently of Plan's assets.

Contributions to defined contribution pension plans totalled €2.3 million (2009: €2.0 million).

Funding of the defined benefit pension plans is determined by local pension trustees in accordance with local statutory requirements and local actuarial advice. The trustees of the defined benefit pension plans consider that their plans are adequately funded.
The amount recognised on the combined statement of financial position in respect of the defined benefit pension plans has been calculated on the basis described in accounting policy "1l - Non-current liabilities- termination benefits and pension obligations" by independent actuaries.

The amounts recognised in expenditure for defined benefit pension plans are as follows:

	2010 €000	2009 €000
Current service cost	**412**	290
Interest cost	**346**	351
Return on scheme assets net of administration cost	**(130)**	(240)
Past service cost	**(12)**	(13)
Actuarial losses	**6**	9
Other	**(50)**	64
Total	**572**	461

The movement in the net liability recognised in the combined statement of financial position for defined benefit pension plans is as follows:

	2010 €000	2009 €000
At 1 July	**(125)**	(259)
Total expense (as above)	**(572)**	(461)
Contributions paid	**559**	604
Other	**32**	(5)
Currency translation effect	**(7)**	(4)
At 30 June	**(113)**	(125)

The movement in the present value of the defined benefit obligation is as follows, all arising in plans that are wholly or partly funded:

	2010 €000	2009 €000
At 1 July	**(5,583)**	(5,618)
Current service cost	**(412)**	(290)
Interest cost	**(346)**	(351)
Expected employee contributions	**(110)**	(126)
Actuarial loss	**(2,180)**	641
Benefits paid	**107**	102
Other	**(246)**	(13)
Currency translation effect	**(80)**	72
At 30 June	**(8,850)**	(5,583)

The movements in the defined benefit pension plan assets at fair value are as follows:

	2010 €000	2009 €000
At 1 July	**5,311**	4,627
Expected return on plan assets	**130**	240
Actuarial gains/(losses)	**1,651**	259
Employer contributions	**559**	604
Employee contributions	**111**	110
Benefits paid	**(107)**	(102)
Management fees	**(50)**	(369)
Other	**-**	(11)
Currency translation effect	**58**	(47)
At 30 June	**7,663**	5,311
Actual return on plan assets	**1,731**	130

Amounts recognised in the combined statements of financial position for defined benefit pension plans are as follows:

	2010 €000	2009 €000
Actuarial present value of defined benefit obligation	**(8,850)**	(5,583)
Plan assets at fair value	**7,663**	5,311
Fund deficit	**(1,187)**	(272)
Unrecognised pension asset	**-**	(26)
Unrecognised prior service benefits	**(84)**	(97)
Unrecognised actuarial losses	**1,158**	270
Total	**(113)**	(125)

The range of assumptions used in the actuarial valuations of the defined benefit pension plans are as follows:

	2010	2009
Weighted average assumed discount rate	**4.4-5.0%**	5.0-5.9%
Weighted average expected long term return on plan assets	**4.4-6.0%**	5.9-6.0%
Weighted average future salary increase	**2.95-3.0%**	1.5-3.0%
Cost of living adjustments for pensions in payment	**1.0-2.5%**	0.75-3.0%
Number of members	**337**	336

The expected long term return on plan assets has been determined with reference to the long term asset mix and with reference to rates of returns that are expected to be generated on these assets. These rates of return are chosen consistent with the term and the currency of the related obligation. Assumptions regarding future mortality experience are set based on advice in accordance with published statistics and experience in each country.

Expected contributions to the plans for the year ending 30 June 2010 are €0.5 million.

Historical information on the defined benefit pension plans is below:

	2010 €000	2009 €000	2008 €000	2007 €000	2006 €000
Defined benefit obligation	**8,850**	5,583	5,618	5,335	5,791
Fair value of plan assets as at end of year	**7,663**	5,311	4,627	4,568	6,248
Fund (deficit)/surplus	**(1,187)**	(272)	(991)	(767)	457

10. Provisions for other liabilities and charges

Provisions for other liabilities and charges are as follows:

	2010 €000	2009 €000
Split interest trusts	**158**	148
Building lease incentive	**570**	-
Other	**370**	264
Total provisions for other liabilities and charges	**1,098**	412

11. Contingencies and commitments

a. Contingent liabilities

Plan is involved in various legal and taxation disputes, the outcome of which is uncertain. The best current estimation of the maximum potential impact on Plan's financial position is €2.0 million (2009: €2.9 million) in aggregate.

b. Capital commitments

Contracts for capital expenditure not provided in the financial statements amount to approximately €0.8 million (2009: €0.4 million).

c. Operating leases

Plan's combined rent expense for the year was €9.4 million (2009: €8.2 million). Plan has non-cancellable operating leases for buildings occupied by several National Organisations, PI Inc and Plan Ltd. Lease terms vary by location. Total future minimum operating lease payments are as follows:

	At 30 June 2010			At 30 June 2009		
	Rent €000	Other operating €000	Total €000	Rent €000	Other operating leases €000	Total €000
Within one year	**7,679**	**825**	**8,504**	6,596	639	7,235
Between one and five years	**13,549**	**2,224**	**15,773**	10,407	929	11,336
After 5 years	**11,520**	**2,188**	**13,708**	2,164	58	2,222

12. Related parties

Plan International India Chapter, based in India, was treated as a related party of PI Inc in 2009, because PI Inc was able to exert influence over the organisation, but it was not bound by Membership or ownership to PI Inc and therefore was not consolidated in Plan's Worldwide financial statements. On 6 December 2009 Plan International India Chapter became a Member NO of PI Inc so is no longer a related party from that date.

The income and expenditure of this related party up to 6 December 2009 is as follows:

	2010 €000	2009 €000
Income	**944**	2,624
Expenditure	**(961)**	(2,350)
Excess of income over expenditure	**(17)**	274

There were no amounts owing to or from Plan International India Chapter at 30 June 2009.

The movements in net assets for the year to 30 June are as follows:

	2010 €000	2009 €000
Excess of income over expenditure	**(17)**	274
Exchange rate movements	**(18)**	(3)
Net increase for the year	**(35)**	271
Aggregate fund balances at beginning of year	**604**	333
India joining as a Member NO of PI Inc	**(569)**	-
Aggregate fund balances at end of year	**-**	604

PLAN'S ACHIEVEMENTS AND AWARDS IN 2010

Plan Burkina Faso awarded certificate of distinction.
Photo: Plan / Roland Iiboudo

Plan China and Shaanxi Women's Federation have together supported 30,000 children in the province.

Plan is working with the *Baka* communities in Cameroon, using video to mobilise and engage families in sustainable development.

In **Burkina Faso**, Plan's Country Director Dr. Mahamadou Tounkara was awarded the government's *Chevalier de l'Ordre du Mérite Burkinabè*, for his contribution towards the promotion of child rights in the country. Dr. Tounkara said, "This is in recognition for the quality of our contribution to the protection and development of children. This is Plan's award".

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

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

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

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

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

In **Vietnam**, Plan's work on the inclusion of children with disabilities was included in a national listing of the top 10 best practice programmes for people with a disability. Plan was also nominated by the People's Aid Coordinating Committee for the national 'Golden Cup Award' for community development.

Plan Norway's online campaign to raise awareness of the situation of girls in developing countries won silver at the prestigious national *Gulltaggen* media awards. The campaign was hugely successful and generated public support and funds for the organisation.

Children from Ghana and Norway played a key role in UN General Assembly discussions on child participation. The children spoke at the Assembly meeting, putting forward their recommendations for increasing children's participation and contribution as active citizens within UN member states. The children are part of Plan's Violence against Children project.

Plan's child advocates from Colombia and Ghana were also in action in Geneva, at the13th Session of the UN Human Rights Council, where they addressed the issue of sexual violence against children. Plan's advocacy office in Geneva also coordinated the participation of young people from 15 countries in the celebration to mark the 20th anniversary of the Convention on the Rights of the Child.

Also on the anniversary of the Convention on the Rights of the Child, Plan and UNICEF in **Peru** signed a national agreement to collaborate on the promotion of children's rights across the country. This agreement will strengthen the power of both organisations to advocate on behalf of Peru's poorest communities. Mariella Greco, Country Director, said "By working together, we will achieve a better and greater change than working separately".

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Children play in a child-friendly space set up by Plan in the immediate aftermath of the earthquake in Haiti.

Front cover photo: Plan / Stuart Coles

Plan

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