



2022-2023 ANNUAL REPORT

PLAN INTERNATIONAL

This is the annual report of Plan International in the Netherlands. It sets out the results of the past reporting year, which runs from 1 July 2022 to 30 June 2023.

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Cover image:

Youth activist Lilian in Beirut. Lilian attended the annual session of the UN Commission on the Status of Women in New York with fellow participants in the She Leads programme. ©Plan International



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1. Forewords by the Management and the Supervisory Board



Farida from Kenya at the opening of the 2023 Women Deliver Conference. ©Plan International

1. Forewords by the Management and the Supervisory Board

Foreword by Garance Reus-Deelder (Managing Director)

'I'm an optimist who worries a lot.' Apparently that's how former US secretary of state Madeleine Albright once described her cast of mind. Looking back on the past year, I feel this also aptly sums up my own mood. I am inspired by the many dauntless youth activists I had the honour of meeting. People who stick their necks out to defend the rights of vulnerable groups in their communities, who fight to improve the lot of women in their society. We work to offer them financial and substantive support. Provide them with a platform to share their perspectives at various national and international decision-making forums. And we protect them – because in many countries, those courageous enough to speak their mind do so at their peril.

And that brings me to the more 'worrying' side of the past year. Around the world, on every continent, we can feel a tangible and mounting pressure on gender equality and sexual and reproductive rights. One example would be the abolition of the protected right to an abortion in the United States after the overruling of *Roe v. Wade* by the Supreme Court in June 2022. From exceptionally oppressive LGBTQI+ legislation in Uganda to threats to the personal safety of our colleagues at Rutgers (due to an entirely unremarkable education kit about sexuality): around the world, opponents to gender equality and sexual and reproductive rights seem united by unprecedented levels of aggression, organisation, funding and a willingness to spread disinformation. With disastrous consequences for girls and young women everywhere. For example, if you don't have access to information about sexuality and contraception, you are at a greater risk of an unwanted pregnancy. More than half of the pregnancies worldwide are unplanned. In the past year, over 12 million teenage girls became pregnant. And with the growing number of crises across the planet, for many girls day-to-day life has only become more challenging. As a refugee you have your period same as always, but sanitary towels are often hard to come by. And when drought and climate change create food and water shortages, a lot of girls see a child marriage as their only chance for survival. The crises that erupted in Sudan and the Sahel region put considerable pressure on our work there over the past year. Initially we hoped to continue working towards greater gender equality after the Covid-19 pandemic had run its course. But in some countries, even preventing further decline seems too ambitious a goal.

Still: in our line of work, optimism and, above all, determination come with the job. That's why I'd like to end by mentioning a few developments over the past year that serve as rays of hope. The new Gender Empowerment legislation in Sierra Leone, for example: a cause that our youthful She Leads activists have fought long and hard for. This law strengthens the position of women throughout the country and sets quota for the number of women in government positions and corporate employment. Or our activities within the WASH SDG consortium, which gave more than 440.000 people access to safe drinking water. This programme also demonstrably increased school attendance among teenage girls in (among other countries) Ethiopia, Zambia and Uganda by providing new facilities for girls who are having their period. In this annual report, we are proud to offer an overview of these and other promising results achieved over the past year. But we aren't afraid to also name a variety of setbacks and challenges on our path. Conditions for our work are becoming increasingly unpredictable and complex, and this has regularly forced us to adapt our plans and objectives along the way.

Last year, I dedicated our annual report to Martha, a young activist who fights against child marriages. In the hope of starting a new tradition, I would like to dedicate this year's publication to 24-year-old Farida from our She Leads programme. Farida was the youngest speaker ever at the 2023 Women Deliver conference in Rwanda. She took this international platform as an opportunity to share a powerful message with governments, donors and young feminists. She called on the first two to prioritise access to decent education and fight violence against women, and she called on her feminist comrades-in-arms to keep heart. Because there's no better time to create momentum for positive change than THE PRESENT. As I listened to her talking on that stage, my worries were replaced by a feeling of optimism. Go Farida! We stand shoulder to shoulder with you.

Garance Reus-Deelder

Postscript:

As we were putting the final touches to this annual report, violent hostilities broke out in Israel and Gaza. While Plan International does not have any local offices in Israel or the occupied Palestinian territory, we do have offices in several neighbouring countries, namely Jordan, Egypt and Lebanon. As an organisation committed to humanitarian principles, we have called on the combatants to abide by international humanitarian law and to agree to a ceasefire to prevent further civilian casualties. We are currently conferring with our country offices in the region to assess the impact of this crisis on our programmes and which opportunities we have to contribute, on the basis of our mission. We are unable to offer any further details in this annual report at the time of writing.

Foreword by Anja Montijn (Chair of the Supervisory Board)

Plan International is a global organisation. With good reason – because unfortunately, our efforts to promote gender equality and offer girls and young women equal rights and opportunities are still extremely relevant in virtually every country worldwide. In doing so, we nearly always focus our attention on the situation outside the Netherlands. That is why I was so impressed by the decision of over 400 Dutch women and men to walk 20 kilometres together through the Dutch city of Rotterdam in the night of 11-12 March. They wanted to call attention to sexual violence, harassment and intimidation in the public space – regardless of where you live. And yes: sexual violence and harassment is a major problem in the Netherlands too. One in three girls in this country has been assaulted at some point, one in four has been followed on the street and nearly half of all girls have been subjected to comments of a sexual nature. This is not only very intimidating; it also affects their personal development. Many of the people taking part in this Night against Sexual Violence have experienced this problem first-hand, meaning that for some participants this was an emotionally intense event. But everyone who joined the walk agreed: together, we can take a stand against gender-based violence – worldwide. We even heard that classic term of connection, ‘solidarity’: a word that I, for one, am pleased to see making a comeback. Because we also stand together with our colleagues and partners around the world. We are there for our colleagues in Sudan, whose very kitchens were strafed by bullets during the recent coup. And we are delighted to join our colleagues in Thailand to celebrate the graduation of another year of TUI Academy students. And in the Netherlands, almost 95,000 donors showed solidarity with girls and young women across the planet. I would like to take the occasion to thank them from the bottom of my heart. Because in these uncertain economic times, the decision to donate money to organisations like our own is far from self-evident.

The fact that Plan International is active in regions all over the world is something we also want to see reflected in our organisation here in the Netherlands. For a number of years now, our Dutch office has been a bilingual organisation, employing people from over a dozen different nationalities. This has created an incredibly inspiring environment and allowed us to draw on a rich diversity of insights and perspectives. Our Supervisory Board will be shortly welcoming its first members from outside the Netherlands: Krizna Gomez and Pavithra Ram. We look forward to benefiting from their knowledge and experience when developing our plans for the future. One point that I would like to bring to your attention in this regard is that in time, Plan International intends to transfer responsibilities and authorities to local partners and colleagues in our programme countries. This will further strengthen the impact of our organisation in an increasingly challenging international environment.

In closing, I wish to sincerely thank every staff member and partner of Plan International in the Netherlands and beyond. Every day, these remarkable individuals meet the challenges on their path with new vigour, insight and creativity.

Anja Montijn



Impression of the Night against Sexual Violence on 11-12 March 2023 in Rotterdam, the Netherlands. ©Plan International

2. What we stand for

**BEING BOLDER FOR
GIRLS' RIGHTS**

Youth activist Joyce moderating an intergenerational dialogue under the aegis of the She Leads programme in Accra, Ghana. ©Plan International

2. What we stand for

Girls and boys deserve the same opportunities. Unfortunately, in many countries around the world girls get the short end of the stick. They are forced to leave school earlier than boys or are withheld the education they need for a job with real prospects. Give girls a chance to develop and you'll see what a big difference they can make. Ensure that girls get a good education, so they feel more confident and have a better chance of securing future-proof employment and a sustainable income. This reduces inequality and gives the next generation a fair chance, with better opportunities. So they can break the vicious cycle. And contribute to a stronger economy – for the benefit of the entire community.

Our vision

Plan International stands for a world in which all children can develop to their full potential – where girls and boys both have the same rights and opportunities. A world that respects the rights and the dignity of children, adolescents and the adults in their community.

Our mission

Plan International is an international development organisation that works from more than 80 countries on behalf of vulnerable children worldwide, with a special focus on girls and young women. We want to resolve their disadvantaged position so they can enjoy the same opportunities and rights as boys. Thanks to the generous support of thousands of private sponsors, companies and institutional donors and other organisations, we are able to improve the lives of numerous children and adolescents in countries all over the world.

How we make a difference

Plan International in the Netherlands is part of the Plan International federation: an international, child-oriented, independent organisation that does not pursue specific political, religious or commercial objectives.

In our programme countries, we work towards the sustainable reduction of poverty and injustice – as well as better living conditions for children and adolescents. Through our work we contribute to the Sustainable Development Goals (SDGs)³ adopted by the United Nations in 2015. Within this collection of 17 goals, our specific focus is on:



³ [Sustainable Development Goals | United Nations Development Programme \(undp.org\)](https://www.undp.org/)

Plan International focuses on a unique mix of factors to achieve lasting change in the lives of girls and boys around the world:

- We work to strengthen the position of girls and young women
- We implement our programmes with colleagues on location, in partnership with the communities themselves
- We realise long-term improvements that incorporate structural solutions
- We offer emergency assistance during crisis situations, with a specific focus on girls and young women
- We work together with local civil society organisations and support their activities and networks
- We connect sponsors in the Netherlands with children and their families living in the communities of our programme countries
- We work in over 80 countries worldwide

Our ambition

Over the course of five years, from 2021 until the end of 2025, we want to enable 2 million girls and young women worldwide who are affected by crises, inequality and injustice to learn, lead, thrive and take decisions for themselves. To fulfil this ambition, we will seek to raise as many funds and get as many people on board as possible. Across the planet, we work together with our partners and allies to offer children, girls and young women life-changing support. We have set down our strategy in the document *Being Bolder for Girls' Rights*.⁴ Further information about the implementation of this strategy over the course of the reporting year can be found in the following section of this report.

4 [Strategie Plan International 2021-2025: met lef opkomen voor de rechten van meisjes | Plan International](#)

OUR STRATEGY FOR 2021-2025

SUSTAINABLE DEVELOPMENT GOALS



OUR AMBITION:

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

WHAT WE AIM TO ACHIEVE WITHIN FOUR RESULT AREAS:

Children, and girls specifically, have access to education and have acquired the necessary skills for a decent job and life.

Children, and girls specifically, take on matters that are important to them personally.

Children, and girls specifically, have a say over their own body and life.

Children, and girls specifically, grow up in good health and without being subjected to fear or violence.



OUR OBJECTIVES FOR 2025 ARE:

INCREASED IMPACT

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

SHIFTING POWER AND CONTROL

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

IMPROVED SUSTAINABILITY

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

OUR PRIORITIES IN PURSUING OUR OBJECTIVES ARE:

- Learn and innovate
- Nexus-based approach³
- Effective systems and processes

- Localisation and antiracism
- Next-generation child sponsoring
- Work according to feminist principles
- Leadership for young people

- Financial sustainability
- Smaller carbon footprint
- Positioning and branding

³ The term 'nexus' relates to the integration of emergency aid with long-term development goals. The Humanitarian Development Peace Nexus or Triple Nexus refers to joint efforts on the part of the organisations involved to offer humanitarian aid and simultaneously mitigate potential risks and vulnerabilities by focusing on jointly determined goals.

3. In brief



Yubeynis (17) is challenging the stereotypes that hold girls back in her community. San Rafael Sur, Nicaragua.
©Plan International

3. In brief: Our results in 2022-2023



In the 2022-2023 reporting year, Plan International executed a total of **61** projects.



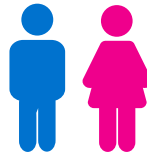
Of this total, **70%** of the projects were **gender-transformative** and **13% gender-aware**.⁴



We reached **412,454** children and adolescents through our projects over the course of the reporting year.



They included **159,582** girls and **122,510** boys under the age of 18.



We reached **70,557** young women and **59,805** young men over the age of 18.



A total of **43,263** sponsor children were supported by **37,989** sponsors.



Sponsors in the Netherlands donated a combined total of **€13,226,000**.



During this reporting year, Plan International in the Netherlands worked in **27 countries**.



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

⁴ Gender-transformative: Focusing on the deeper causes of gender inequality. Promoting the equality of girls and women and the recognition of their rights. Working to effect a change in culture in a process that also involves boys and men. Gender-aware: Combating gender-based stereotyping and discrimination and promoting gender equality.

Statement of Activities

Expenses

Amounts x €1,000

€ 67,516

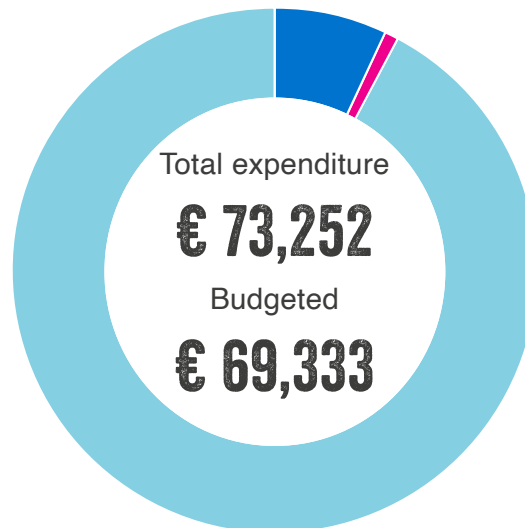
Spent on objective

€ 4,747

Fundraising expenses

€ 989

Management and administrative expenses



Income

Amounts x €1,000

€ 45,563

Government grants

€ 21,544

Revenue from private sponsors

€ 2,565

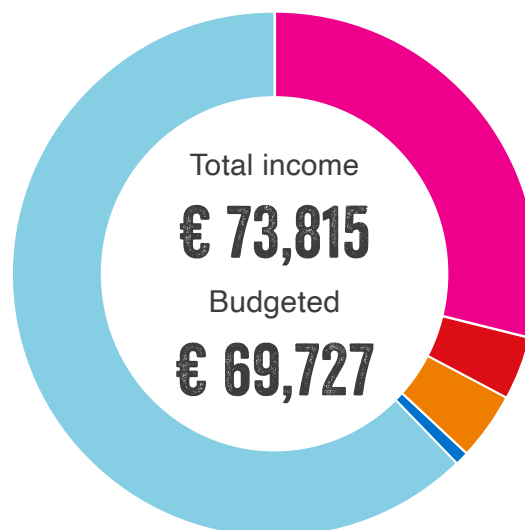
Revenue from other non-profit organisations

€ 3,292

Revenue from lottery distribution funds

€ 851

Revenue from corporate sources



Expenses

Plan International works to spend its income as quickly as possible on its organisational objective. In the reporting year, Plan International in the Netherlands devoted 92.2% of its total expenditure to this objective, 6.5% to fundraising costs and 1.3% to management and administrative costs.

Revenue from government grants

Total revenue from government sources in the reporting year amply exceeded both the budgeted amount and the previous year's grant revenue – by 9.6% and 44.2% respectively. This discrepancy can mainly be attributed to the increase in funding intended for humanitarian aid. The main sources of this additional revenue in 2022-2023 were the Netherlands Ministry of Foreign Affairs (either via the Dutch Relief Alliance or other channels) and the European Commission's Civil Protection and Humanitarian Aid Operations department.

Revenue from private sponsors

This revenue concerns both one-time and structural donations and bequests by private sponsors to our community programmes via child sponsoring, or to one or more of our projects via project sponsoring. These projects all centre on promoting equal opportunities and rights for girls and young women in the field of e.g. personal safety, education and employment.

Over the course of the reporting year, we worked to bring in new child and project sponsors via various online channels and direct mail campaigns. Compared to the previous reporting year, our revenue from private sponsoring (child sponsoring and project sponsoring combined) increased by 2.3%. This can mainly be attributed to an increase in the number of project sponsors.

Plan International in the Netherlands supports over 43,000 children (and their communities) with programmes funded by child sponsoring. In the reporting year, the organisation received a total of €13.2 million from child sponsors. At the end of the reporting year, Plan International could count on the structural support of close to 95,000 private sponsors (both child sponsors and project sponsors), compared to around 89,500 sponsors in late 2022.

Revenue from other non-profit organisations

This section mainly concerns funding contributed by Giro555 (Cooperating Aid Organisations). Plan International has participated in this platform since 2015. In the reporting year, revenue from this source totalled €1.5 million, as an additional contribution from Giro555's campaign for Ukraine. This item of revenue also includes a contribution from the Bernard van Leer Foundation for the recently launched follow-up to the First Steps' Big Step project.

Revenue from lottery distribution funds

Plan International has been a beneficiary of funding from the Netherlands' Nationale Postcode Loterij since 1998. Since 2014-2015, the organisation has received an annual contribution of €3.2 million from this lottery franchise. In 2019-2020, Nationale Postcode Loterij awarded an additional €2.2 million to our project proposal 'Talents Unlimited – a future for Syrian youth in Jordan' which was funded by an extra lottery draw organised at the time. In the current reporting year, Plan International spent a total of €142,000 on this programme, which is currently being rounded off.

Revenue from corporate sources (business partners)

In 2022-2023 our business partners contributed a combined total of €850,000 to our programmes, an amount that fell short of our budget estimate. This temporary decrease can be attributed to the conclusion of a number of programmes in the reporting year. We have a strong ambition to keep developing this source of revenue in the years ahead.

In addition to project funding and cash contributions, Plan International received donations in-kind from DLA Piper and Accenture in the course of the reporting year.

Reflection on our results over the past year in relation to our strategy

Looking at the numbers, we could say that 2022-2023 has been a good year for Plan International. More Dutch citizens supported our work than in preceding years. As a result, our revenue from private sponsors increased by over €1 million in the reporting year – to a total of €21.5 million. Among other things, this has allowed us to expand a number of our programmes, particularly in the humanitarian sphere. We could also record an increase in revenue from institutional funders – in spite of substantial cuts in the Netherlands’ budget for development cooperation as announced by the Dutch government.

But these numbers don’t tell the whole story. On the one hand, this expansion of our humanitarian operations can be seen as recognition of our expertise and capacity. But it also reflects the many crises that broke out or flared up again during the past year, like the conflicts in Sudan and the Sahel region and the famine in Ethiopia. In the years ahead, this violence and instability will most likely put new pressure on the implementation of our programmes in these regions: the Break Free! programme against child marriage and teenage pregnancy, for example. We expect the number of child marriages to rise once again as a result of widespread crisis. When it comes to gender equality, simply ‘holding the line’ for the next few years in many countries can already be considered an ambitious goal.

Looking back on 2022-2023, we are left with a somewhat conflicted feeling. We are proud of everything we have accomplished together with our colleagues worldwide, but there is still so much left to do. At the same time we are aware that we need to set priorities. The increase in external challenges means that we have to choose a smaller number of causes to which we devote our limited resources. Our strategy for 2021-2025, Being Bolder for Girls’ Rights, was finalised immediately after the Covid-19 crisis – but before the outbreak of the war in Ukraine.

Today, halfway through the implementation of this strategy, we can conclude that some of its ambitions will not yet be fulfilled as of mid-2025. This is partly due to having fewer resources at our disposal, a result of inflation, economic headwinds and a local political climate that is increasingly turning in on itself (with corresponding pressure on the budget for development cooperation). Moreover, our ambition to give our local partners a bigger say requires an additional investment of time and resources – and is often at odds with donors’ call for a stricter monitoring of expenditure. But we also acknowledge that we should have kept a tighter focus on various proposed organisational innovations, such as the incorporation of climate-related issues in our programmes or a newly systematic, nexus-based approach. That is why in autumn 2023, we adjusted our strategic objectives to create greater focus and clarity regarding what we hope to achieve over the next two years.

Notes to our strategic priorities

We have formulated three key objectives in our strategy Being Bolder for Girls’ Rights: to increase our impact, to shift power and control to our colleagues and partners in the programme countries and to improve the sustainability of our organisation in every sense of the word. These objectives are given concrete shape in virtually every programme discussed in other parts of this annual report. In the following section, we will briefly go into our general progress with respect to these overarching ambitions.

3.1 Increased impact

To increase the impact of our work, we need to keep our programmes aligned with the requirements of a rapidly changing world. We take account of factors like climate change, newly erupted and long-term conflicts and mounting geopolitical tensions. To adapt more effectively to such changes in context, we have established a number of priorities within this objective that have our specific attention: knowledge development and sharing, learning and innovation, a nexus-based approach in which development programmes are more closely integrated with humanitarian aid and climate awareness, and more effective operational support systems and processes.

Knowledge development and sharing, learning and innovation

We not only carefully evaluate our programmes for the benefit of our learning agenda, but also record learning take-aways from these reviews for future programmes and strategies. In addition, we combine different proven methods to increase overall impact. One of the programmes in which we took advantage of this process in the reporting year is La League (we also refer you to page 36). In this programme, we have incorporated the acquisition of life skills within a girls' soccer programme. We use sports as a means to challenge gender norms and involve fathers and men in the struggle to promote girls' rights and combat sexual violence and harassment. La League is a new approach to working within local communities – one in which we furthermore focus on adolescent girls: a frequently overlooked target group.

An important element of the learning process is reflection on our own actions, and what we could do to improve our strategy. Last summer, Plan International's Knowledge, Learning and Innovation Team oversaw an interim evaluation of our 2021-2025 Strategy. Their conclusions will be used as the basis for an implementation plan for the next two years.

Nexus-based approach and climate-aware programming

The term 'nexus' refers to the integration of long-term development goals with humanitarian aid. One of the countries where we used a nexus-based approach in the reporting year is Ethiopia. We combined the provision of humanitarian aid to refugees in this country with sustainable development assistance in the areas of education, child marriages, girls' rights and protection. We did not limit ourselves to offering acute assistance, but also trained members of the affected communities so they would be able to help each other more effectively – both while they were still displaced and later on when they are able to return home.

Nearly all our programmes include one or more climate adaptation measures. For example, our water, sanitation and hygiene (WASH) programmes pay extensive attention to developing climate-proof facilities that can withstand floods as well as clean drinking water facilities in areas that increasingly often contend with drought.

We also develop programmes that are specifically intended to mitigate climate change. For example, in this reporting year, we started preparations for a new programme in Ghana, 'Stronger Together'. We work together in this programme with our local partner SafiSana, which collects waste that can be used for producing biogas and organic fertiliser. Wastewater is also treated so that it can be reused by local farmers for irrigation.

We also share our perspective on climate change through our lobbying activities. During the UN 2023 Water Conference, we organised an event that highlighted the impact of climate change on girls' lives. Further details can be found in section 5.4.

Effective operational systems and processes

In addition, we can increase our impact by realising more efficient systems and processes within our operations.. Among other things, we have invested in our relationship management system, our financial

and administrative processes and in tools that make it easier for us to work together with national and international partners on different proposals and programmes.

3.2 Shifting power and control

Our second objective revolves around the transfer of authority to the actual regions where we implement our programmes. Wherever possible, projects are executed by local parties. They are only realised by international partners in cases where this offers clear added value. In addition, we aim to offer young leaders a platform. We also work to increase our awareness of our own position of power and our prejudices and follow an approach that attaches key importance to young people and that is gender-transformative, antiracist, feminist and inclusive.

Localisation

Plan International's local partners and country offices increasingly take the lead in projects and project development processes. The role of our office in the Netherlands is gradually shifting towards support and fundraising. In 2023 we drew up a new plan of action that revolves around transferring more tasks and responsibilities to the local offices and partners in our various programme countries. In a number of countries, this supporting role is already quite pronounced, with the local country office following a relatively independent course. For example, our country office in Nigeria has developed into an independent national office that is responsible for raising – and allocating – most of its funds itself. At the same time, this office also implements and executes programmes in collaboration with various international partners.

In the course of 2022-2023, our colleagues in Indonesia took the lead in the drafting of a new programme proposal for the European Commission, with Plan International in the Netherlands acting in a purely supporting capacity.

In the past reporting year, we also made new agreements within the sector coalition Dutch Relief Alliance regarding the distribution of funds. As a result, local partners have a greater say in how these resources are allocated.

Antiracism

Plan International's Antiracism Taskforce was formed to promote the institutional incorporation of antiracism within our organisation, our operations, the Plan International federation and the wider sector. The taskforce achieves this by encouraging colleagues to reflect on and learn about power, privilege and biases. In addition, the taskforce supports the organisation in creating a work environment where racism and racist behaviour can be freely discussed and dealt with as required. The taskforce contributes to Plan International's ambition to integrate antiracism and racial equality in its programmes, lobbying activities, campaigns and communication.

In the past reporting year, the Antiracism Taskforce contributed among other things to the further refinement of our new strategy with specific attention to antiracism, decolonisation and localisation. In the year ahead, the strategy will be allocating more resources to the taskforce. In addition, the taskforce has offered feedback on various public statements made by Plan International. The organisation also held the second Power, Privilege and Biases training organised in collaboration with the Plan International federation. Over the past year, this training cycle was completed by a number of staff members, who indicated that they had acquired important insights that they would be utilising in future work for Plan International. The training has once again been included on the calendar for the 2023-2024 reporting year.

Localisation and antiracism also serve as important touchstones for our child sponsoring programmes. As one of the organisations behind the Pledge for Change initiative (<https://pledgeforchange2030.org/>), Plan International has committed to various goals in this context. These include creating a more inclusive development and humanitarian sector and ensuring that our work and communication activities continue to centre on the people for whom we hope to effect positive change. This ambition is equally relevant to our child sponsoring programmes and the associated communication.

Feminist principles and leadership roles for young people

To truly live up to our professed values, we invest in feminist principles and encourage inclusive leadership. We champion feminist leadership by putting women and girls first in our programmes. A leadership role for young people is the point of departure for programmes like Leaders of Peace, She Leads and Our Voices Our Choices, in which young people – and specifically girls and young women – speak their mind and set change in motion, with the support of Plan International.

We also work according to feminist principles within our own organisation. In the workplace, we offer female and male colleagues maximum flexibility when it comes to combining work with their home life. We have introduced gender-neutral toilets in our offices and make sanitary towels and tampons available to our staff. In our home base of the Netherlands, we also regularly speak up for girls' and women's rights – by taking part in the annual Feminist March, among other things.

3.3 Strengthened organisation and sustainability

Financial sustainability

In the reporting year, inflation and the attendant cost increases put strong pressure on our budgets and annual plan.

We have worked to minimise this risk by setting clear priorities, controlling expenditure and negotiating with suppliers with regard to costs and possible cost increases. Nevertheless, it remains of vital importance that we strengthen our existing funding streams and keep looking into new sources of revenue.

Fundraising among private donors is particularly important in this context – although maintaining revenue from this source requires considerable effort and creativity from our organisation. Over the past year, we have succeeded in increasing revenue from private donors so that it now shows a modest upward trend. To maintain this trend, we will continue to give it our attention over the next few years, as well as investing in new forms of fundraising. The clear positioning of our organisation and the associated brand strategy will play a key role in the success of our fundraising efforts. That is why in the past reporting year, we launched our new brand campaign 'Girl The World'. We will be rolling out this campaign further in the year ahead, as well as utilising the various elements from the associated branding strategy in all our communication and marketing activities.

Climate-related sustainability

We not only strive to reduce our carbon footprint within our programmes but also within our operations. Over the past few years, we have already taken a number of more or less logical steps to promote sustainability, including vegetarian catering at our office and limiting commuting options to public transport.

In the past reporting year, we have introduced a number of important follow-up measures. The Plan International federation has laid down its climate goals in an international Environmental Policy, which was

published in June 2022. We also subscribe to these ambitions at our local office in the Netherlands. In the longer term, we intend to structurally reduce our negative impact on the climate by 25 per cent compared to our 2019 baseline. One of the key steps taken in this context in the reporting year was our relocation from our old office on Stadhouderskade in Amsterdam to our new headquarters on Baarsjesweg. One result of this move was the upgrading of our energy performance rating from G to A. When it came to furnishing the new office, we reused as many items as possible: both furniture that we took with us from our old premises and second-hand items donated by our corporate partners.

In the reporting year, Plan International in the Netherlands also introduced a stricter policy when it comes to business trips: our staff members are no longer allowed to travel by plane within Europe if the journey can also be completed within ten hours via an alternative mode of transport. In addition, we have refined the criteria for business trips to reduce the number of work-related journeys wherever possible. This occasionally poses a dilemma. Since travelling by rail is often relatively expensive and takes longer, it takes up time and resources that we'd prefer to devote to our primary objective. Nevertheless, the sustainability of our operations is something that we need to include in all our deliberations.

In May 2023 Plan International appointed a climate coordinator, who will be incorporating the organisation's climate policy within its internal operations and its various programmes. As a first step, Plan International will be making a detailed inventory of our carbon footprint, which we can use to set annual targets on our path to zero emissions. Over the next few years, the achievement of these targets will still be reliant on a carbon compensation scheme, which we will be selecting in the 2023-2024 reporting year. Here too, we will need to balance various considerations: which share of our limited financial resources could we responsibly allocate to carbon compensation? The climate coordinator works together with Plan International's internal Green Team, which is made up of representatives of different departments of the organisation. Finally, Plan International has joined strengths with other organisations to form a Community of Practice for sharing knowledge, dilemmas, practical experience and other useful information.

Sustainable HRM and governance

Feminist principles and inclusion are guiding to our human resources management and leadership style. For a number of years now, our office in the Netherlands has operated as a bilingual organisation that employs over a dozen different nationalities. At the end of the current reporting year, our Supervisory Board decided to invite – for the first time – two non-Dutch nationals to join the board. We have also created new work placement opportunities and junior positions in various parts of the organisation (you are referred to Section 8.1 for further details). Our annual plan for the 2023-2024 reporting year will be the first annual plan to explicitly incorporate an Environmental, Social and Governance (ESG) framework.

4. Our international programmes



Anisha (11) and her friends on their way to the Champions of Change meeting in Nepal. ©Plan International

4. Our international programmes

Through our programmes, we work to build a world in which young people – and specifically girls – have the opportunity to learn, lead, decide and thrive. We offer young people a platform that can help them develop to their full potential. We work together with communities to change harmful gender norms. And we join strengths with partners and governments to create a society that stimulates young people and offers new opportunities. Thanks to years of experience working in a range of countries and regions, we have a solid base from which to promote equal rights, better prospects for girls and sustainable development. And we also can be found there, on the ground, when a region is thrown into crisis. At that point, we will do our best to protect local girls, young women and children and support them – both to mitigate the impact of crisis situations and increase their resilience to whatever challenges lie on the horizon.

Our work revolves around a gender-transformative approach. It is crucial to also involve men and boys in these endeavours. All our programmes are intended to contribute to a structural improvement in girls' and young women's prospects. That is our ambition. In the 2022-2023 reporting year, 13 per cent of our programmes were gender-aware and 70 per cent gender-transformative.

In this section, we will be going into the results we achieved in a number of projects over the past reporting year.



4.1 Learn

Within our 'Learn' result area, we work to improve education, skills training and employment opportunities for disadvantaged children and adolescents. This is done via both regular programmes and targeted activities in crisis-affected areas. We want to enable young people to enjoy the schooling of their choice and to acquire useful, future-proof life skills. And we want girls to have the same career opportunities as boys. Through information programmes and the creation of various facilities – sanitary and otherwise – at schools, we hope to prevent girls from skipping school simply because they're having their period. And by offering market-oriented vocational education and entrepreneurial trainings, we help to realise an equitable transition towards a 'greener', digital economy. This section highlights a number of programmes undertaken in these areas.

Mubaderoon 2

Social entrepreneurship for disadvantaged youth in Jordan

Sustainable
Development Goals



Theme Education and work for young people

Programme term 2021 - 2023

Country Jordan

Donor Nationale Postcode Loterij

Objective

Improve employment market opportunities for girls and other disadvantaged groups. By engaging in socially inclusive enterprise, young people can both combat poverty and create new employment opportunities for their peers.

Results

We worked together with Jordan's Ministry of Digital Economy and Entrepreneurship to develop a legal framework for social enterprise in the country. A combination of grants and trainings enable women and young people to start their own business. A total of one hundred young people took part in the programme, five to ten of whom have a disability.

All set targets were achieved in the past reporting year. The participants developed their entrepreneurial skills in various trainings, followed by an event in which they presented their business plans to members of the local business community. The young people with the most promising proposals received financial support that enabled them to set to work on their business plan. The other participants took away valuable knowledge that they can use to pursue their entrepreneurial ambitions. In addition, they can continue to exchange their experiences with new and seasoned entrepreneurs via the dedicated online platform built for this project.

Another important result achieved in the past reporting year was the establishment of a partnership with the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). Two of the social enterprises set up within the programme have been contracted to operate canteens at UNRWA-administered schools. These enterprises offer women from disadvantaged areas the prospect of a decent job. Moreover, they receive trainings and other support, which ultimately also benefits the fledgling businesses that employ them.

Plan International has built a solid reputation for itself in Jordan thanks to its close partnerships with various ministries in the country. In the past reporting year, the country office has been selected by the Ministry of Education to participate in a committee that will be evaluating the existing education system for young people.

Challenges

The young Syrian refugees who took part in the project turned out to require more support than had been estimated beforehand. In addition, the selection process for the business plans took up too much time. To draw further insights from the results and lay the groundwork for follow-up projects, Plan International's country office in Jordan is currently working on a dynamic learning agenda.

How do you successfully sell your products?

For a lot of young farmers, selling one's crop can be quite a challenge. Because after working the land, sowing and harvesting comes what may effectively be the most important part of their business year: converting produce into income. Fatimah, with the support of Plan International, runs a social enterprise that helps young farmers to take a smarter approach to the sale of their products.



While many young farmers have learned the ins and outs of farming itself – often from other members of their family – they are often at a loss when it comes to getting a good price for their crop. Even though they are heavily dependent on these yields as a source of income.

This motivated Fatimah to set up the social enterprise Green Foods in the city of Ajlun in northwest Jordan. The organisation is led by women. Through Green Foods, Fatimah supports young women farmers by offering them trainings in the processing, packaging and sale of their produce. Which in turn adds value to their crops at the time of sale.

Longstanding tradition

“Women have been growing herbs in Ajlun for many years, but they have great difficulty selling them. Through Green Foods, we can give them the tools they need for successfully selling their crops on the market, which allows them to generate more income for their families,” explains Fatimah.

Plan International's Mubaderoon project enabled her to expand and professionalise her organisation. “We now have a training space, where women can get together and exchange valuable sales-related experiences. And we also received training ourselves, as an organisation, which allows us to raise the quality of our enterprise to a higher level.”

Protection and schooling for girls in refugee camps

Future-proof humanitarian aid for children and adolescents from Ethiopia, Sudan and South Sudan

Sustainable
Development Goals



Theme Education and protection for refugees

Programme term June 2021-July 2023

Country Ethiopia

Donors European Civil Protection and Humanitarian Aid Operations (ECHO),
Nationale Postcode Loterij

Objective

Offer solid protection and primary education to children who have fled the turmoil in Sudan and South Sudan, with a specific focus on the refugee camps Nguenyiel and Kule in eastern Ethiopia and Tsore and Gure Shembolla in the west of the country. Another objective of this project is to offer protection and education in these regions to children who have been dislocated by the situation within Ethiopia itself. This programme combines Sustainable Development Goals with the provision of immediate humanitarian aid.

Results

A total of 43,473 children have been directly or indirectly supported in their educational participation. Thanks to Plan International's project, close to 35,000 were able to go back to school. Nearly 27,000 children were provided with school supplies. Twelve school buildings in the two regions were built or repaired, and 770 teachers were trained in utilising an inclusive approach, positive discipline and offering psychological support and protection to their pupils.

In addition to education, we also work to protect children against the dangers found in a refugee camp. Our programme in this field supported a total of 89,863 children in one way or other – e.g. by offering their families financial assistance or fulfilling one or more basic needs. Children who were on their own were reunited with their parents, guardians or family members or given shelter elsewhere. The latter measure was necessary for over 2,200 minors.

Over 2,500 support workers, community workers, public servants and parents were educated on a variety of matters, including the provision of mental and psychological support and how to protect children against sexual exploitation and abuse. We reached almost 55,000 people through local campaigns that raise awareness of potential red flags for child abuse, domestic violence and child marriages.

In the 2022-2023 reporting year, we provided around 26,000 children with school supplies. To ensure that girls too have the opportunity to attend school, each of the schools offers a separate space where they can change their sanitary pads. Besides attending school, some girls also handle a variety of household chores or take care of their younger siblings because their parents are out working. We provided 180 of these girls with a lamp with a solar battery so they have light to study by in the evening. Another important result is the increase in the percentage of child refugees from other countries who pass the final exams linked to the Ethiopian curriculum. This success rate has risen to 95 per cent.

Finally, in the course of this reporting year, we once again welcomed a large number of children to ‘Child-Friendly Spaces’ within the refugee camps: safe locations where children can play and learn new things, and where they are supported in the processing of possible trauma, tensions or the loss of family members.

Challenges

New conflicts in Ethiopia and beyond have led to an increase in the number of people who have fled their home. There simply aren’t enough funds or capacity to help every displaced child in the wider region. The provision of emergency aid is further complicated by steep inflation levels and the gradual expansion of the conflict area.

TUI Academy Thailand

Fighting for young people’s safety and future

Sustainable
Development Goals



Programme term	Education and employment for young people
Looptijd	November 2020-November 2025
Country	Thailand
Partners	TUI Care Foundation, Defence for Children - ECPAT Netherlands, Robinson Club Khao Lak
Donors	Netherlands Enterprise Agency (RVO) and TUI

Objective

Prevent the sexual abuse and exploitation of children in the tourist centres of Phuket and Phang Nga. One activity that we have undertaken in this context is the drafting of a code of conduct in consultation with relevant parties in the sector. In addition, we work to increase children’s resilience and make them aware of agencies that they can turn to for help. We also support children and young people who may be at risk, by offering them education and training that can help them become economically independent. Plan International bears responsibility for the latter within this project.

Results

The TUI Academy in Thailand started the 2022-2023 school year with a total of 42 new students, of whom 56 per cent are female. This reporting year also saw 15 students graduate from the programme, who are all currently doing a traineeship to gain the required work experience. In the past reporting year, 13 alumni managed to land a job in the tourist industry.

In addition, the project partners signed two important declarations of principles with Ramkhamhaeng University: one regarding the use of particular facilities, and one in which the signatories pledge to stand up for the rights of children and adolescents in the fight against abuse and child labour.

Challenges

It proved difficult to get young people enthusiastic about working in the tourist industry. This sector is often associated with long work days and limited job satisfaction. However, the first batches of graduates have been employed for some time now and the project itself has become better known over the years. This, as well as its good reputation, has led to a growing interest in the programme among local youth.

Another challenge is the seasonal nature of work in the tourist industry. This was further complicated by the Covid-19 pandemic, which led to fewer tourists visiting the area and, consequently, fewer employment opportunities. Plan International organised additional trainings for those young people who were temporarily out of a job, teaching them how to cast around for other employment or set up their own business.

Wired4Work 2.0

Digital and green enterprise in Indonesia

Sustainable
Development Goals



Theme Education and employment for young people

Programme term July 2021-October 2022

Country Indonesia

Partner APINDO UMKM (Indonesia Business Association's SME unit)

Donor Accenture

Objective

Support young people, and specifically young women, in the development of their personal skills and knowledge so they can contribute to a sustainable economy via activities within a new or existing enterprise.

Results

A total of 1,960 young people, of whom 55 per cent women, received training relating to sustainability and so-called soft skills (communication, social and interpersonal skills). Of this number, 320 young people either went on to launch their own sustainable enterprise or decided to make an existing business 'greener'. The programme supported them in this process with personal coaching and/or technical assistance. We also organised a competition for entrepreneurs to motivate the young participants even further. Both via the internet and through site visits, they could see how other companies made work of their own business plans and draw inspiration from their findings.

In the past reporting year, Plan International worked on an improved online course for personal capacity development as well as a new curriculum for training sustainability-related skills. We also signed a four-year agreement with the Indonesian Ministry of Youth and Sports, which is intended to promote sustainable entrepreneurship in five provinces and create favourable conditions for young people involved in a green enterprise.

Challenges

Starting your own business asks a lot in terms of skills, resilience and personal drive, and getting the participants' mind-set and behaviour on the right track proved quite challenging. During the Covid-19 pandemic classes had to be held online, which made it difficult to keep the participants active and interested. Now that instruction can once again be offered face to face they are proving more engaged with the programme.

4.2 Lead

Within the 'Lead' result area, we encourage young people to look after their own interests and support them where required. Through our programmes and lobbying activities, we help young people to take advantage of Plan International's worldwide network to share their perspectives. This allows young people who would otherwise be marginalised and excluded to participate in the debate – at those levels where decisions that concern them are actually being made. We use our infrastructure and global forum to bring young leaders and activists across the planet in touch with one another. This section highlights a number of programmes undertaken in these areas.

She Leads

Youth organisations fight for girls' rights

Sustainable
Development Goals



Theme

Lobbying for people's protection and rights

Programme term

January 2021-December 2025

Countries

Ethiopia, Ghana, Jordan, Kenya, Lebanon, Liberia, Mali, Sierra Leone and Uganda

Partners

Defence for Children - ECPAT Netherlands, Terre des Hommes, FEMNET

Donor

Netherlands Ministry of Foreign Affairs

Objective

Ensure that girls and young women have a stronger and lasting influence on governments and civil society organisations at all levels.

Results

By now, the She Leads project involves no fewer than 128 groups that are led by girls and young women. A total of 2,560 girls and young women are a member of one or more of these formal or informal associations. The members of She Leads work to influence policy in the interest of girls' and young women's rights. They achieve this by making their voices heard at a number of different levels – from local community meetings to speeches at United Nations conferences.



Over the past reporting year, many of these groups have reinforced their respective positions with new members and clear statements on a variety of issues. In Ghana and Sierra Leone, a number of these groups are now funded directly by She Leads, which allows them to develop at a faster pace. In Uganda and Jordan, young women have succeeded in securing government funding for local initiatives. In Ethiopia, girls and young women from across the country have joined to form the alliance Ethiopian Young Women's Voice, which allows them to participate in the debate at the national level. And in Lebanon, young women have initiated and collected signatures for a petition that promotes women's rights in the country. These are but a few examples that show how different women's associations are steadily gaining in size, strength and influence.

The She Leads groups are also joining forces with other women's organisations to influence policy in their countries. In Sierra Leone, this has led to the passing of the Gender Empowerment Act, which significantly strengthens women's rights in the country and sets quota for the minimum number of women in various government positions. In Lofa County in Liberia, legislators are looking into a request to revise legislation so that women effectively become electable for public positions.

In 2022-2023, the girls and young women of She Leads also made themselves heard at the international level. They provided input for various global conferences organised by the United Nations, spoke to the attendees about women's rights and submitted statements to the agenda. At the UN Water Conference in March 2023, for example, a video message recorded by a young activist from Uganda formed an impressive contribution to the proceedings.

Challenges

In a growing number of countries where She Leads is active, governments are imposing new restrictions on women and conservative politicians are steadily expanding their control. This reduces girls' and young women's scope to speak out for gender equality.

In addition, various economic challenges mean that girls and young women have less time and fewer resources to actively contribute to an association. Access to global platforms like an international conference is complicated by the time and resources that have to be spent on obtaining visas, travelling to the event and so on.

Our Voices Our Choices

Young people speak up about the issues facing their society

Sustainable
Development Goals



Theme

Lobbying for people's protection and rights

Programme term

January 2022-July 2025

Countries

Bangladesh, Nepal and Thailand

Partners

PYNA and TYI (Thailand), FEDO (Nepal), Article 19 (Bangladesh)

Donor

European Union

Objective

Support communities in defending and promoting democratic principles and respect for human rights and other fundamental liberties. We do this by supporting civil society organisations and by bringing together activists by means of a knowledge platform. In addition, we work together with local and other leaders to ensure that youthful activists have room to share their perspectives.

Results

So far, we have supported 255 civil society organisations and over 5,100 young people, 160 journalists and over 50 important decision-makers within government agencies and other organisations.

After extensive development, the Our Voices Our Choices (OVOC) Hub is now ready to be used for collecting and exchanging information and for lobbying purposes. This online knowledge platform was set up by and for young people in the three project countries.

The lobbying themes are suggested by the participants themselves. In Nepal, the young people are calling for a more inclusive society in which marginalised groups like the Dalit and LGBTQI+ are treated fairly. In Bangladesh – where certain subjects are too sensitive for straightforward lobbying – the young activists advocate more inclusion and a stronger awareness of gender-related violence and online safety. In Thailand, young people have voiced their concerns about air pollution levels in the country's north.

The activists were also supported outside their own countries. We ensured that they could safely share their message at various major conferences and at meetings of regional organisations like the South Asian Association for Regional Cooperation (SAARC) and the Association of Southeast Asian Nations (ASEAN). We brought young people from the three project countries in touch with each other so they can work together at the regional level.

Challenges

Designing the online OVOC hub was far from simple. It was quite complicated to align the different needs expressed by young people in the three project countries, and the entire process took more time than expected.

Another lesson learned from Our Voices Our Choices is that we need to reserve more funds for regional activities. The programme and the associated budget were finalised during the Covid-19 pandemic – when travel restrictions were still in place. These restrictions were lifted during the past reporting year and it became clear that there was a strong interest in participating in regional get-togethers.

Leaders of Peace

Promoting the rights of young women and their participation in peace processes

Sustainable
Development Goals



Theme	Gender equality, protection
Programme term	January 2021-December 2025
Country	South Sudan
Partners	AMA, EVE, PAX, HealthNet TPO
Donor	Netherlands Ministry of Foreign Affairs

Objective

Support the development of a more inclusive society in South Sudan, where girls and young women feel safe and free to exercise their rights – so they can have a stronger impact on building a future that includes sustainable peace.

To this end, we work to improve the implementation of legislation and regulations regarding gender-related violence and to combat negative gender norms. In addition, we support and counsel young women in their ambition to become leaders in their communities and share their perspectives at peace talks and other events and institutes where decisions are taken.

Results

Over the past reporting year, 50 social workers have strengthened their knowledge and skills in the area of gender-related issues within the cultural context of South Sudan. In addition, a total of 58 local civil society organisations were set up where members were trained in gender-related violence and protection. As a result, there is a far greater awareness in local communities of this subject. The organisations are now able to recognise and report cases of violence – sexual or otherwise – against girls and women, and ensure that they receive the right medical and mental assistance. Organising trainings within the communities and involving boys and men in the projects has led to the establishment of more lobbying groups that stand up for women's rights in their region.

In addition, 389 leaders, village chiefs and participants in traditional courts of law were trained in the various regulations and laws pertaining to gender-related violence. The trainings have dramatically improved local knowledge and application of this legislation, as well as leading to an increase in the number of women members of the judiciary.

We brought women in the activist groups in contact with women occupying important government positions, leading to a new network of female leaders and women's rights activists. One successful result of these networks is the strong promotion of the 'women, peace and safety' agenda, which includes the stipulation that the percentage of women participating in all levels of government as well as South Sudan's peace talks needs to be at least 35 per cent.

Within the Leaders of Peace programme, we have helped young people develop into Champions of Change, training them in matters like peacebuilding and influencing decision-makers. Now, they are themselves raising awareness and successfully drawing attention to subjects like peaceful coexistence and manipulation by decision-makers. A number of Champions have set up the Children and Young People's Parliament, a forum for children and adolescents to share their perspectives with government actors.

Challenges

The protracted instability in South Sudan creates a major challenge for this programme, since it contributes to the marked inequality experienced by local girls and women. Women are disproportionately affected by conflict, displacement, economic downturns and violence. This has made it more difficult for women in the project areas to effectively participate in Leaders of Peace.

Another challenge is posed by the difficulty of gaining media exposure for the themes dealt with by the programme. We will need to develop additional skills that will help us effectively engage local media and get them excited about these issues.

This is how you get a law passed

She's only 17 years old, Blessing from Sierra Leone. Nevertheless, she already has a very impressive resume – and her greatest achievement so far has to be the passing of a new law promoting women's rights in her country. Blessing is a dedicated lobbyist, campaigner and activist for safeguarding the rights of Sierra Leone's girls and young women.



In celebration of the 2022 International Day of the Girl Child, Blessing and a number of other girl activists who participate in the She Leads programme were invited to take over Sierra Leone's national parliament for the day. The girls grasped this opportunity to move a bill regulating women's rights to the top of the agenda. This bill had already been voted on in 2012, but did not receive a house majority at the time. Ten years on, the young activists succeeded in getting this same bill passed by the legislature.

Known as the GEWE (Gender Equality and Women's Empowerment) Act, the new legislation includes regulations that are intended to improve women's social and economic opportunities. Furthermore, the law states that a minimum of 30 per cent of important government positions and candidacies on electoral lists need to be occupied by women.

Blessing and her fellow activists added a number of other provisions to the new law that regulate women's protection in the workplace. "The act not only promotes women's political participation, but also increases their safety. Because when we know we are safe, we can make a difference in so many other places besides," she explains.

Thanks to the new law, the most recent elections in Sierra Leone in June 2023 saw an increase in the number of women MPs from 17 to 41.

4.3 Decide

In many places around the world, it is hard – or next to impossible – for children and adolescents to learn about sexual and reproductive health or to gain access to the appropriate care and resources. This is a consequence of negative social norms, gender stereotypes and an imbalance of power. Within our ‘Decide’ result area, we want to support children and adolescents – and within this group, specifically girls – in gaining control over their own lives and bodies. We focus on subjects like female circumcision, child marriage, teenage pregnancy and better access to affordable menstruation products and facilities at school. This section highlights a number of projects and programmes undertaken in these areas.

Break Free!

Young people champion sexual and reproductive health and rights

Sustainable
Development Goals



Theme

Sexual and Reproductive Health and Rights

Programme term

January 2021-December 2025

Countries

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

Partners

Forum for African Women Educationalists (FAWE), SRHR Africa Trust (SAT)

Donor

Netherlands Ministry of Foreign Affairs

Objective

Strengthen the sexual and reproductive health and rights (SRHR) of young people and promote gender equality, in the fight against child marriage, teenage pregnancies and female circumcision.

Results

In the past reporting year, this programme has reached 121,083 young people, of whom 79,208 girls and young women. In each project country, we work together with locally led organisations – including organisations that are led by young people. They are familiar with sexual and reproductive health and rights (SRHR), lobbying and activism, organisation and safeguarding. Groups of young people are brought together and trained in the development of life skills, building networks, raising their profile and taking a stand on SRHR. Schools and authority figures learn how to inform target audiences more effectively about SRHR, improve education on this subject and implement and enforce the associated laws and regulations.

Over the past year there was a significant increase in instability in various Break Free! programme countries. In response, the programme team decided to include refugees in its activities. Displaced young people have been trained in life skills and have received information about their rights. In addition, they are being brought in contact with young people from the local communities so they can jointly advocate for better access to SRHR services and information. In addition, local organisations have been trained to specifically promote the interests of these young refugees and call attention to the need for further education for girls and young women.

Challenges

One of the biggest challenges faced by the Break Free! programme is the nature of our project areas. We generally work in regions that are stricken by conflict and/or a natural disaster. This has a strong impact on our projects' implementation and their results. Adaptations to the programme are inevitable: everything from structuring specific activities differently to focussing on different regions within the programme countries or new target groups – displaced persons, for example. Moreover, the project countries are without exception affected by steep inflation, putting even more pressure on already limited resources.

First Steps' Big Step

Healthy growth and optimal development for young children

Sustainable
Development Goals



Theme	Young children's development
Programme term	July 2020-December 2022
Country	Jordan
Partners	Royal Health Awareness Society (RHAS), National Council of Family Affairs (NCFA) in Jordan, Ideas42, Jordanian Ministry of Health
Donor	Netherlands Ministry of Foreign Affairs

Objective

Stand up for girls and boys under the age of six who belong to various vulnerable and excluded groups in Jordan. We offer them the care, support and services they require to survive, grow up in good health and develop. In this context, we also work to eradicate harmful gender norms and remove barriers.

Results

All in all, 8,878 people took part in activities organised within the First Steps' Big Step programme. This total can be broken down as follows: 15 per cent girls, 15 per cent boys, 61 per cent women and 9 per cent men. They came both from refugee communities (32 per cent) and the local community (68 per cent). In addition, the programme established eight new care centres that are safe for children. Fourteen health centres currently have the relevant in-house knowledge and facilities to offer effective support when they flag gender-related assaults and protect children against all forms of violence.

We trained parents and caregivers in the promotion of a child-friendly home situation that is free of gender-based discrimination and violence.

In addition, health care workers and staff members of the Jordanian Ministry of Health learned about the safe rearing of young children and the handling of gender-related violence. They were taught how to flag abuses in this area and respond to possible forms of violence against children – while consistently focussing on the victim's individual needs and situation.

The programme was implemented in close collaboration with the Jordanian Ministry of Health and other relevant parties to ensure that teaching materials can be constantly improved and adapted to changing circumstances.

Challenges

Although technology made it easier for people to take part in the programme sessions, it also became apparent that the ultimate success of the programme is heavily dependent on face-to-face sessions.

<h2>La League</h2> <h3>Taking child marriage and teenage pregnancy out of the game</h3>	
Sustainable Development Goals	 
Theme	Protection and Sexual and Reproductive Health and Rights
Programme term	2022 - 2024
Countries	Brazil and Nicaragua
Partners	Fenifut, Soccer without Borders, Women Win, Johan Cruyff Foundation
Donors	Private donations from Plan International in the Netherlands' fund for girls, European Union, COSUDE

Objective

Use soccer and life skills trainings to help girls develop the right knowledge and self-confidence to break stereotypes about their supposed role in society. Such stereotypes are often the root cause of harmful practices like child marriage and issues like teenage pregnancy. Through La League, we hope to combat such societal problems and give girls better opportunities to shape their own futures.

Results

Over the past reporting year, we continued and expanded our projects in Brazil and Nicaragua. We reached a total of 426 girls. In addition, we developed a manual for the programme counsellors, which explains how to organise Kick Off Trainings. These trainings teach members of the community how to implement the programme and how to best oversee the sessions.

We worked together with national soccer federations in the Netherlands and Nicaragua as well as entering into new partnerships with our donors COSUDE and the European Union. In Nicaragua, we organised a kick-off event for the project's 60 counsellors and trainers. We also held a number of trainings dealing with life skills and provided information about sexual and reproductive health and rights. In addition, we organised soccer trainings for the local communities of the participating girls. We set up a number of large-scale soccer tournaments, and at the end of the reporting year, participants in the La League project attended a soccer clinic held by Premier League player Nadine Noordam. Some 200 parents/caregivers and 100 boys were involved in the project. All in all, the various interventions reached around 9,000 people.

The project in Brazil entered a new phase in November 2022. A total of 126 girls and 133 boys took part in the La League soccer trainings and workshops dealing with life skills. This led to the formation of five new girls' soccer teams and five new boys' teams. In addition, we trained 54 professionals in the various care and educational activities required to reduce teenage pregnancy. Over 100 parents/caregivers (including fathers and other male role models) participated in the trainings that focussed on gender equality.

Girls are very enthusiastic about the opportunity to play soccer and attend trainings. They told us they didn't want to miss a single workshop day – and that the La League project has had a positive impact on their self-confidence.

Challenges

It is occasionally difficult to get parents/caregivers involved in the training because they need to go to work or take care of other children. Moreover, due to persistent stereotypes many men did not feel obliged to attend the session. To counter this, the programme relied on volunteers from the community to help take care of the children, set up online trainings and scheduled trainings on Saturdays so fathers and mothers would have the opportunity to attend the sessions.

One of the main challenges faced by the project in Nicaragua was the tight control exerted by the government, which stood in the way of a free and safe collaboration with local youth.

“If you have a dream, you need to keep fighting for it.”

Elisvânia (20) was one of the young women who took part in the La League project in Brazil. Having discovered a passion for soccer, she has since become a professional player.

“The La League project has made a positive difference in my life,” says Elisvânia. “La League showed me that girls and boys have the same rights. And that we are free to make our own choices. This encouraged me to pursue my own dreams.”



Male sport

This wasn't always easy. In Brazil, soccer is traditionally still seen as a male sport. Indeed, Elisvânia's home town didn't even have a women's team. “But fortunately, my family stood behind me,” she says. “Thanks to their support, I was able to make my dream come true. And now I'm playing at a professional level in the Rio de Janeiro women's team.”

Challenging stereotypes

The underlying objective of La League is to combat child marriages and teenage pregnancy. The project uses soccer practice in combination with trainings in important life skills. Girls learn how to stand up for themselves and become more confident in their abilities. In addition, La League challenges stereotypical ideas about which role girls should play in life.

Girls can do anything they want

“The part I like most was when we visited schools and were able to share our knowledge with peers,” Elisvânia recalls. “I still enjoy doing that. I want to show girls how important it is to play sports – and that they can achieve anything they set their minds to. It may be hard sometimes, but if you have a dream, you need to keep fighting for it.”

4.4 Thrive

To develop properly, children need a safe and healthy environment in which they can grow up and attend school. Our 'Thrive' result area works to promote the healthy development of children and adolescents – specifically girls – and to ensure that they are taken care of and are not subjected to violence, fear or anxiety. In this context, we centre our efforts on issues like the sexual exploitation of children and adolescents and work to protect children – with a strong focus on girls and young women – in emergency situations against violence, abuse, neglect and exploitation. In providing this support, we adhere to the prevention and assistance measures set out in the Minimum Standards for Child Protection in Humanitarian Action.⁵ Within this result area, Plan International focuses on the sector Water, Sanitation and Hygiene (WASH). It is crucial to children and adolescents' development that their WASH facilities and systems are up to standard. This section highlights a number of projects undertaken within the 'Thrive' result area.

Safe Online

Online and offline security for children and adolescents

Sustainable
Development Goals



Theme Protection against sexual exploitation

Programme term January 2022-January 2025

Country The Philippines

Partner Philippine Legislators' Committee on Population and Development (PLCPD)

Donor European Union

Objective

Increase Filipino children and adolescents' resistance to online harassment and sexual exploitation on the internet. Within this context, we teach young people to protect themselves more effectively against these threats and jointly influence policies and programmes that combat online sexual exploitation and harassment. In addition, we work to create a safer environment for children and adolescents who risk falling prey to or have already been affected by online sexual exploitation or harassment. To this end, we involve various actors within the child protection system (including children, parents, communities and the government) and the private sector in the adoption and implementation of effective measures.

Results

Via various public awareness campaigns dealing with online sexual exploitation and harassment, we reached 2,564 children and adolescents, including many members of the groups who are most at risk. This increased their insight into online safety and the risks of being subjected to sexual exploitation or harassment via the internet. A total of 116 children and adolescents (69 girls and 66 boys) became active

⁵ 2019 Edition of the Minimum Standards for Child Protection in Humanitarian Action (CPMS) | Alliance CHPA (alliancecpa.org)

as Drivers of Change. They have a say when it comes to certain aspects of the programme and work to increase their peers' engagement with the project. They focus on recognising possible red flags for online sexual exploitation and harassment and preventing these abuses. In addition, they encourage their peers to notify the authorities should they be affected by these issues.

Children and adolescents also entered into dialogue with local politicians, companies and government agencies to put online sexual exploitation and harassment on the agenda. They were even allowed to attend talks about the implementation of new legislation intended to combat the online sexual abuse and exploitation of minors. These guidelines, which incorporate input provided by the young programme participants, were signed and went into effect on 18 May 2023.

In addition, we reached 8,761 adults (parents, community leaders and other actors within the child protection system) through campaigns in the media, live events and online via social media platforms. Over 5,100 of their number took part in trainings and other educational activities that focussed on online safety, online sexual exploitation, digital parenting and reporting instances of abuse. The existing child protection systems were inventoried at four schools on Leyte, one of the islands in the Philippines, and plans were developed for their further improvement. At the community level, 12 commissions were set up that will be overseeing all activities relating to these matters as well as the progress made in local plans of action.

Challenges

One of the challenges we encountered on several occasions were delays in the signing of agreements with external partners. This can be attributed to national and local elections as well as the conflicting agendas of organisational directors, partners in the communities and other interested parties. Moreover, the transition from online sessions to face-to-face trainings led to an increase in logistics costs.

WASH SDG

Water, sanitation and hygiene for healthier, inclusive communities

Sustainable
Development Goals



Theme Water, Sanitation and Hygiene (WASH)

Programme term July 2018-July 2024

Countries Ethiopia, Indonesia, Nepal, Uganda and Zambia

Partners WASH SDG Consortium, formed by WASH Alliance International (WAI) and SNV Netherlands Development Organisation (SNV)

Donor Netherlands Ministry of Foreign Affairs, Inclusive Green Growth Department (IGG)

Objective

Ensure that access to safe drinking water has sustainably improved for at least 450,000 people, access to sanitary facilities for at least 2 million people and realise better hygienic conditions for at least 1.6 million people by the end of June 2024.

The WASH SDG programme stimulates demand for better WASH facilities, while simultaneously improving people's access to these facilities. We work together with government authorities on improved legislation and regulations relating to WASH and enter into agreements regarding the continued provision of facilities following the project's conclusion. Within these sectoral activities, we specifically focus on gender equality and social inclusion. The programme also focuses on the existing and potential consequences of the climate crisis and building the resilience of those affected by these developments.

Within the broader programme, Plan International pays specific attention to gender-transformative WASH facilities. We ensure that women and girls are involved and take part in decision-making surrounding WASH at the community level. In addition, we work to promote a fairer division of WASH-related tasks – fetching water, for example – between women and men.

Results

Over the past reporting year, the hard work of recent years can be said to have borne fruit. Our final evaluation shows that the project has provided 441,201 people with access to safe drinking water. More than 2 million people have access to better sanitary facilities and hygiene has significantly improved for a similar number: over 2 million. This means that the project has met – and in some cases even amply surpassed – most of its targets. Since the interim evaluation, one can also observe a substantial improvement in women's participation in decision making, particularly at the community level. One important theme dealt with within the WASH SDG programme is menstrual health and hygiene. In the five countries where the programme is currently being implemented, the partners are working hard to break the taboos surrounding menstruation and the underlying gender norms. This was done via training sessions organised for young people (both girls and boys) and by putting this subject on the agenda at the local government level. In addition, a number of schools gained new toilets with specific facilities for girls who are having their period. In Ethiopia, Uganda, Zambia and Nepal, teachers tell us these measures have led to girls skipping school less often.

Challenges

While we surpassed our targets in Uganda, Nepal and Indonesia, the final evaluation shows that in Zambia and Ethiopia some results fell short of the mark. One of the key explanations for this in Ethiopia's case is the civil war in that country, which meant that a significant share of the planned programme activities could not be carried out. Zambia was thrown into a severe economic crisis by the Covid-19 pandemic, meaning that private households and governments lacked the necessary funds to invest in WASH facilities and services.

Parenting and Adolescents Life Skills (PALS) Programme

Psychosocial support and lifesaving information for young people in crisis situations

Sustainable
Development Goals



Theme Protection of young people in crisis areas

Programme term January 2022-December 2023

Country Sudan

Partners SOS Children's Villages, ZOA, ASSIST, Vet-Care Organization, CAFA, FPDO, SOS Sahel, National Humanitarian Aid (NAHA)

Donor Netherlands Ministry of Foreign Affairs, via the Dutch Relief Alliance

This programme is part of the two-year Sudan Protracted Crisis Joint Response implemented by the Dutch Relief Alliance. Plan International was responsible for setting up the Parenting and Adolescents Life Skills curriculum within this collaborative intervention.

Objective

To promote the health, psychosocial and otherwise, of young people in crisis situations. We work towards this end by offering the youthful participants life skills trainings, by training parents in positive parenting and by improving access to the relevant care and services.

Results

Through the programme, we reached a total of 421 girls and 216 boys aged 10 to 19 and 1,112 parents. In the regions Khartoum, North Darfur and South Kordofan, we set up various life skills groups at different schools, as well as holding sessions based on the Global Adolescents Life Skills Curriculum and Parenting Package for young people in crisis situations (a course pack developed by Plan International). The youths and parents taking part in these groups learned about a variety of relevant subjects, including how to prevent child marriages, female circumcision and the recruitment of child soldiers by armed groups. The group meetings were also used to encourage gender equality.

Challenges

In April 2023, fighting broke out between the Sudanese Armed Forces (SAF) and the paramilitary Rapid Support Forces (RSF), which had come up in arms against the Sudanese government. This violence had not subsided at the time of writing. Naturally, the conflict has had a major impact on the implementation of the programme, which has been expanded to include extra aid for people in need.

Healthy Village

A new, inclusive standard for WASH, health and nutrition

Sustainable
Development Goals



Theme

Water, Sanitation and Hygiene (WASH), food supply

Programme term

November 2020-December 2025

Country

Ethiopia

Partners

Max Foundation, WENR, ORDA, iDE, Ethiopian Ministry of Water and Energy, Ethiopian Ministry of Agriculture, supported by the Ethiopian Ministry of Women and Social Affairs

Donors

EKN, Netherlands Embassy in Ethiopia

Objective

Combat growth retardation and infections resulting from poor hygiene. In this programme, we work closely together with parents and guardians responsible for raising young children, entrepreneurs and the Ministry of Public Health, which has committed to eradicating growth retardation among children under the age of two by no later than 2030.

Results

The project launch date had to be postponed due to the conflict in north Ethiopia. This meant that the reporting year was actually the first full year that could be devoted in its entirety to the project. In the course of the year, we reached 23,443 girls and 21,212 boys under the age of 18 and 5,619 young women and 3,267 young men in the 18-24 age group with WASH facilities and healthy nutrition. Besides material contributions, our support also involved sharing knowledge and raising awareness.

For example, in the reporting year, we trained local entrepreneurs in the marketing of sanitary facilities and healthy food options – leading to an increase in both the demand for and supply of healthy products and services in their communities. This in turn stimulated the growth of the local economy, with a positive effect on employment.

Care professionals taught parents how to monitor their child's growth and pregnant women were informed about the importance of proper pre- and post-natal care, healthy nutrition and good hygiene. In the process, they learned which steps they can take to avoid growth retardation. We also supported the government in its efforts to reach this target group so they can be provided with the right information regarding infant health.

The project also informed local farmers about nutritious, climate-proof agriculture. They went on to discuss their insights with their peers, resulting in the swifter dissemination of knowledge. Dedicated savings and loans collectives allow members of the community to access the resources required to invest in water, sanitation, hygiene and healthy nutrition.

At school, pupils were instructed in healthy habits like washing hands, but also learned about e.g. the cultivation of nutritional products. Since the youngsters go on to share this knowledge with their families, this leads to other generations acquiring these healthy habits too.

Challenges

The climate crisis is leading to more drought and flooding. This has made it harder than expected to realise access to water, since it is difficult to reach the local groundwater. In addition, high inflation has led to steeper prices for e.g. construction materials, petrol and salaries.

Sholeha breaks taboos surrounding menstruation

Menstruation is a taboo subject for many teenagers in Indonesia. And this can cause problems, because it means a lot of girls don't know what is happening inside their body when they're having their period, or the best way to handle their situation.

That's why Sholeha (14) decided to take the lead and talk about menstruation with her classmates and share information. The first time Sholeha had her period, she had no idea what was going on; she was afraid to even bring it up. While her mother told her what she needed to do, they didn't really talk about it after that. Nor could her friends really offer an explanation. So when Plan International visited her school in the context of the WASH SDG programme, Sholeha didn't hesitate to register for the sessions dealing with menstruation.



Telling the full story

Sholeha became a youth leader, and today she is happy to tell her classmates about the ins and outs of menstrual health. "For example, I know everything there is to know about washable menstrual pads," she says.

She also learned what happens in your body when you're having your period, and what this means for your reproductive health.

Sharing information

Sholeha attends a special needs school because she is deaf. This creates something of a challenge when sharing information with other people, since her classmates contend with a variety of disabilities. "I use posters and whiteboards as well as videos and other modules to get the message across."

"You shouldn't have to skip school simply for having your period."

As part of the WASH SDG programme, Sholeha's school also gained special facilities for menstruating girls. "I can go to school like usual when I'm having my period. And I always have menstrual products at my disposal. This should be an everyday thing for girls!"

4.5 Child sponsoring programmes

Child sponsoring has been a vital part of Plan International from the very beginning. Thanks to the support of our child sponsors, we can implement our programmes in some of the most vulnerable communities around the world. Their contributions are spent directly on projects in the sponsor child's own community. As a result, we don't just improve the living conditions and future prospects of a single child, but actually support all their peers and other families in their immediate environment. To determine how we can best support the child's community, we work closely together with everyone involved, including parents, teachers, government agencies and – of course – the children themselves.

Our programmes aim to help children grow up safely into independent adults who have sufficient opportunities to shape and direct their lives as they see fit. We achieve this by contributing to their safety, safe drinking water, hygiene, proper health care and solid education.

This is what we spent our child donations on

In the course of the reporting year, we spent private child donations on various long-term projects in the home countries of our sponsored children. In concrete terms, this is what we have done – and continue to do – with the received funds:

- Create a safe learning environment with adequate course materials;
- Provide medical support to pregnant women, babies and young children;
- Offer psychosocial and practical assistance to girls fleeing a child marriage;
- Launch awareness campaigns dealing with equal rights for girls and boys;
- Improve birth registration systems so more children are issued an official birth certificate;
- Protect girls against gender-related violence, teenage pregnancy, child marriages and female circumcision;
- Inform the public about the issues relating to personal hygiene, menstruation and the need for sanitary and other public facilities.

Every year, we send our child sponsors an update with a photograph of their sponsor child and a detailed account of what their contributions have been spent on. Sponsors are also welcome to correspond with the child they support with their donation. A share of our sponsors have indeed chosen to do so over the past reporting year.

37,989 child sponsors from the Netherlands

43,263 sponsor children

13,226,000 euros in donations

1,003,683 child sponsors worldwide

1,097,096 sponsor children worldwide

How child sponsoring works



Meng Koung: making up for lost time

Life in the Cambodian countryside isn't easy. Parents need to work hard to support their family – which means that children aren't always able to attend school. This is also the case for 10-year-old Meng Koung, who takes part in Plan International's child sponsoring programme. He helps his parents by doing housework and selling produce grown by his mother.

"I'm sad because I don't have time to play with my friends," says Meng Koung. But there's more to it than that: he has so many chores to do around the house that he's often forced to skip school. Which means he has started to fall behind.

Plan International has set up projects in multiple provinces in Cambodia that are intended to improve the quality of local education, increase school attendance and ensure that children move on to secondary school. One part of this programme is targeted support for children who need to catch up.



These children are offered extra support and guidance in a bridging class that helps them to make up arrears. These dedicated lessons mean that Meng Koung can now read and write. He's working very hard and it won't be long before he can transfer to sixth grade.

Fortunately he has plenty of opportunity to play with his friends at break time. And he's reading books, which he lends from the school library. "I read during breaks and after dinner," says Meng Koung. He's very happy that he has time to learn new things: "I really like going to school."

4.6 Measure to manage

The foundation of all programmes and projects at Plan International is a 'change theory': a logical framework that we use to record our desired outcome, the activities, staffing and resources required for achieving this outcome and our basic points of departure. We monitor the progress made in larger projects and programmes in annual and final reports, an abridged version of which is shared on our website and published according to IATI guidelines. The International Aid Transparency Initiative (IATI) is the leading standard for the transparent reporting of results and financial data within the international development sector. We work closely together with donors and alliance partners on the further optimisation of these publications. They can be reviewed per programme country on our website at www.planinternational.nl/hier-werken-we.

We use a combination of qualitative and quantitative metrics. The numerical information provides us with insight into the achieved outcomes, while the qualitative findings can be used to explain said results. These measurements are often performed both before and during a project and after it has been concluded. The data can be used to compare the results of different programmes with one another and share the lessons learned with our colleagues and partners. We are regularly confronted with changes in social attitudes, in legislation and government regulations and questions regarding the attribution of specific results: how do we determine which outcomes can be attributed to our programmes and which developments should be seen as autonomous? That is why we regularly evaluate our methodologies, engage independent consultants and confer with partners and third-party experts. We take the resultant insights on board in the development of new programmes and programme revisions.

5. Our activities in the Netherlands



Ugandan youth activists Stecia and Solea visiting the Netherlands for International Day of the Girl.
©Plan International / Paul Enkelaar

5. Our activities in the Netherlands

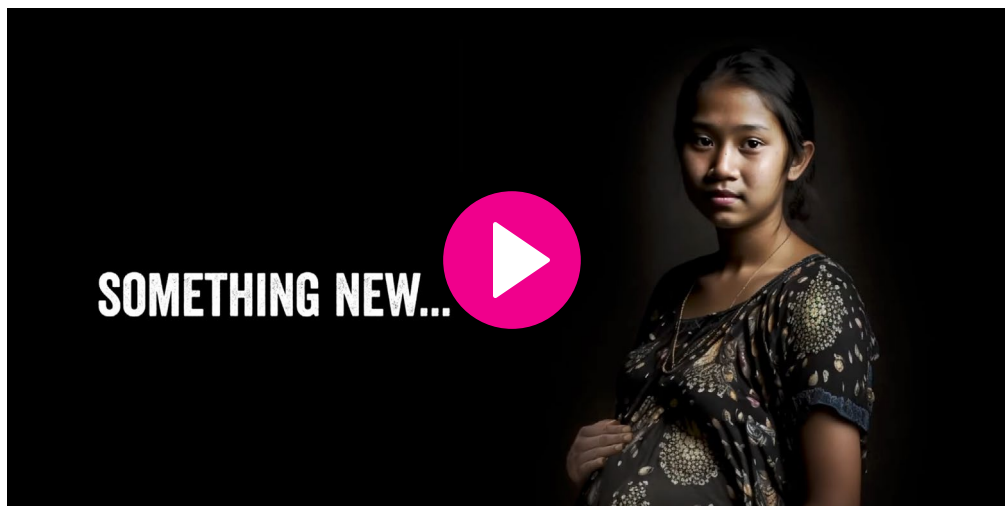
Our activities in the Netherlands have not been divided into programmes. On-going responsibilities include attracting new sponsors for our work, retaining and engaging existing donors, bringing our themes to the attention of the Dutch public and lobbying at the national level.

5.1 Events and campaigns

To attract new sponsors and funds – and to draw the Dutch public’s attention to our key themes – we also organise a variety of campaigns and events. We distinguish between three categories of private sponsors: child sponsors, project sponsors and one-time donors. Through their sponsoring of an individual child, our child sponsors contribute to the projects Plan International works on in that child’s community. Project sponsors are donors who provide structural support to one or more of our projects aimed at improving girls’ prospects and strengthening their rights. One-time donors make a one-off donation to a specific cause or in support of our organisation’s general objectives.

Campaigns

In addition to its regular online and offline campaigns, every year Plan International also organises two large-scale public campaigns that highlight a specific theme. The campaign launched in autumn 2022 posed the question ‘What if we were able to stop gender-based violence?’ In the spring of 2023, we campaigned against child marriages under the header ‘Something Old, Something New’.



Night against Sexual Violence

The first edition of the Night against Sexual Violence was held in the night of 11-12 March 2023. During this night-time march, participants walked a 20-km route through the city of Rotterdam to call attention to sexual violence and harassment in the streets. People participating in the march were encouraged to collect as many charity pledges as possible. The event had 425 participants and raised €80,640 in funding. The march also garnered considerable media interest, leading to coverage in 74 publications – equivalent to €171,735 in media value. Among other channels, the event was reported on by Telegraaf

VROUW, Algemeen Dagblad, Linda.nl, Grazia, NPO Radio 1 and various regional newspapers. The targets for this first edition were all amply surpassed. The participants were also enthusiastic about the event, on average marking it with 9 out of 10. The second edition of the march has been scheduled for April 2024.

5.2 Attracting private sponsors

In the course of the reporting year, Plan International increased its total number of private project sponsors by 14.8 per cent: from 49,436 to 56,773. One approach that that was particularly effective in getting new sponsors engaged was door-to-door canvassing. We also attracted over 500 new sponsors via digital channels. As in previous years, we recorded a decrease in the number of child sponsors in the past reporting year: from 39,997 to 37,989. This decline was less steep than estimated beforehand, in part thanks to new online registrations. We observe that a growing number of people support us via the Girls' Fund. As a result, 2022-2023 marks the first time in a long while that our work was supported by over 100,000 private sponsors – a wonderful milestone.

	Actual FY23	Actual FY22	Difference with FY22 in %
Number of child sponsors	37,989	39,997	-5.0
Number of project sponsors	56,773	49,436	14.8
Total number of structural sponsors	94,762	89,433	6.0
One-time sponsors	7,650	4,441	72.3
Total number of sponsors	102,412	93,874	9.1

5.3 Contact with sponsors

Sponsors are very important for Plan International. We are grateful for their financial contributions and see their commitment to Plan International as a show of support for our themes. We also highly appreciate our sponsors' opinions and input, which is why we regularly ask them to think along with us. We do this via a variety of interactions, including social media and contact over the telephone. In February 2023, we organised an event that enabled a number of child sponsors to meet the new CEO of the global Plan International federation, Stephen Omollo.

Queries and complaints

Plan International can be reached during business hours via telephone, email and online contact forms. We are also happy to respond to possible queries and comments on our various social media channels. In the past reporting year, we recorded 1,860 complaints, most of which related to door-to-door canvassing. In addition, we received a relatively large number of complaints about the cancellation procedure. It was difficult to get through to the call centre that we were working with due to staff shortages. Unfortunately this is a well-known problem in our sector. We have taken a number of steps to improve the cancellation process.

5.4 Lobbying

Plan International works together with a number of the young people who participate in our programmes on a worldwide lobby for equal opportunities and rights for girls and young women. Last year, Plan International could be seen and heard at various national and international forums. In the Netherlands, our lobbying efforts mainly focussed on preserving a decent budget for development cooperation – through which the Netherlands can fulfil its moral duty to support those who are most vulnerable.

State of the World's Girls

On International Day of the Girl Child (11 October), Plan International and Solea, a youth activist from Uganda, jointly presented the Plan International report State of the World's Girls to the Chair of the Parliamentary Standing Committee for Foreign Trade and Development Cooperation. Together with Solea, we had a number of meetings at the Ministry of Foreign Affairs. On each of these occasions, due attention was given to the subject of our report, namely the importance of political participation by girls and young women.

WASH and Climate Change

During the UN 2023 Water Conference (22-24 March), which was co-hosted by the Netherlands, Plan International organised the session 'The Gendered Impact of Climate Change and Sustainable Solutions'. Lyndah from Uganda spoke on behalf of the She Leads programme at this event, offering an impressive account of how climate change has affected her community. Working together with, among other organisations, UNICEF, Wash United and PSI, we also organised a meeting that focussed on menstrual health and hygiene (MHH), which included a contribution by the Netherlands Ministry of Foreign Affairs. For the Food Security and Water Committee Debate, Plan International worked with Simavi and BothEnds to inform members of parliament about the results of the conference. In addition, we jointly contributed with, among other organisations, CARE Nederland to the Committee Debate about the Netherlands' International Climate Strategy.

Africa Strategy and feminist foreign policy

In the run-up to the Netherlands' continent-wide Africa Strategy, Plan International coordinated an interactive information session on the subject of gender equality. This session yielded eight recommendations that have been incorporated in the sector association Partos's response to the Africa Strategy. In late 2022, the Dutch government published the basic outlines of its feminist foreign policy. Plan International contributed to the input submitted on behalf of WO=MEN to the coalition government for this policy's further elaboration.

SRHR+

During various meetings with the Ministry for Foreign Trade and Development Cooperation, we lobbied for a stronger focus on sexual and reproductive health and rights (SRHR) in response to growing instability and further restrictions on people's social space in regions around the world. In the autumn of 2023, we organised an introductory meeting with the new youth ambassador for SRHR in the Netherlands, Jim Monkel. In the same period, we also organised a working lunch (partially online) at the Ministry of Foreign Affairs with the Social Development Department (DSO) and the Department for Stabilisation and Humanitarian Aid (DSH) that dealt with child marriage in emergency situations based on findings in a report published by Plan International.

Humanitarian aid

Over the course of the reporting year, Plan International has actively lobbied to promote humanitarian aid and the work done by the members of the Dutch Relief Alliance, which includes our own organisation. In this context, we specifically emphasised the advantages of the Dutch Relief Alliance's basic approach and budget. We spoke with MPs of the parties D66, Volt, CDA and VVD.

Prior to the Committee Debate on Humanitarian Aid, Plan International contributed to the letter published by the consultative body Platform Humanitaire Actie, which was based in part on the aforementioned evaluation of the Netherlands' humanitarian efforts.

Break Free!

Plan International actively worked together with the Netherlands' Permanent Representation to the United Nations in New York, which organised the 'Keeping Girls in School' event in the run-up to the UN session of the Commission on Population and Development (CPD). The most important speaker during this event was youth activist Nene from Mali, one of the participants in our Break Free! programme.

5.5 Communication with the public

Our external communication is intended to inform members of the public about our work and increase their engagement with the themes that we stand for as an organisation. We also rely on our own channels, free publicity and paid content to increase our name recognition.

Online visibility

Over the past reporting year, Plan International also purposely invested in improving its online visibility. Our most important channels in this context are social media platforms and our website. We strive to associate our work with subjects that are making the headlines, share our results and expertise with the public and show what we stand for and are committed to achieving. This has allowed us to reach a broad target audience of existing and potential sponsors, donors, partners and key actors in the political and public domains.

Major annual celebrations like International Women's Day, Menstrual Hygiene Day and International Day of the Girl Child, and events like the Night against Sexual Violence and the Feminist March were perfect occasions to make ourselves heard, loud and clear. This way, we can keep encouraging our support base to join us in our fight for greater gender equality, while simultaneously laying the groundwork for existing and future online fundraising.

Another highpoint of the past year was the contribution of several youth activists of the She Leads programme to the annual session of the UN Commission on the Status of Women in New York (CSW67, 6-17 March 2023). They spoke to the attendees about online access and safety for girls and young women. Hiqmat from Ghana delivered an impressive address to the national representatives during the main session of this international body. One of the ministers from her home country subsequently posted on Twitter about Hiqmat's contribution – demonstrating what kind of political impact it can have when a young woman gets the opportunity to share her perspective. Throughout CSW67, we used various social media channels to draw attention to the youthful activists and their work in New York.

No education without online access

Give girls the same opportunities as boys – including when it comes to access to digital resources. This was the message shared by Lilian (26) from Lebanon and Hiqmat (21) from Ghana with the national delegates attending the 2023 meeting of the United Nations Commission on the Status of Women in New York. Lilian and Hiqmat addressed the attendees on behalf of Plan International's She Leads programme.



This year's session of the UN Commission on the Status of Women centred on how technological innovation affects educational opportunities for girls and women. In many cases, these groups lack access to laptop computers, smartphones or a reliable internet connection, which has a direct impact on their prospects for the future.

Digital education

Education is increasingly often partly or entirely offered via digital channels. Poor access to digital resources can create

a lot of problems, as became particularly clear during the Covid-19 pandemic. Hiqmat is a student at the University of Ghana: "During the Covid crisis, I was forced to move back to the rural community where I grew up. I had always been a good student, but I started to fall behind due to the poor internet connection there."

Act today!

That is why Lilian and Hiqmat called on the UN member states to take action. Lilian: "Girls need to become more skilled at using digital resources and be able to follow online education. This gives them better prospects of getting a decent job, earning their own money and leading an independent life."

2022 International Day of the Girl

Every year, in the run-up to the International Day of the Girl on 11 October, Plan International takes various initiatives to call attention to the disadvantaged position of girls and young women worldwide. In 2022, they included, among other things, the publication of our annual international survey State of the World's Girls, which this year was subtitled 'Equal Power Now'. The survey results show that a huge number of girls and young women feel excluded from political participation in their country. To mark the publication of this report, we organised a special #GirlTheWorld lunch attended by more than 40 female influencers. During the get-together, Stecia – a youth activist from Uganda who participates in the She Leads programme – and members of Plan International shared some of their inspiring stories. We managed to reach a new, very broad audience with this event and gain a substantial number of new, influential supporters of our work. We also succeeded in bringing the study to the attention of various national media outlets like the public broadcaster NOS, Algemeen Dagblad and the television programme 'Koffietijd'.



Check out which other activities Plan International organised in the Netherlands to celebrate International Day of the Girl 2022.

Brand campaign

We also took the International Day of the Girl as an occasion to launch our new brand campaign, Girl the World. This campaign, developed in collaboration with the Mensch agency, is intended to increase Plan International's name recognition. In the weeks around the International Day of the Girl, the campaign extended to, among other channels, cinemas, online platforms and national radio broadcasts. The campaign was started up again several times over the course of the year in support of various fundraising drives. It was evaluated and developed further in December 2022.

Our ambassadors

In addition to our valued ambassadors Giovanca Ostiana, Simone Kleinsma, Sarina Wiegman and Moïse Trustfull, who have been working on behalf of our organisation for many years, in the past reporting year Plan International welcomed three new young ambassadors to its ranks. Musician and theatre maker LAKSHMI has a long history of advocating equal rights and opportunities for women, Rianne Meijer – who has over 1.5 million followers on Instagram – is one of the Netherlands' most successful content makers and Yara Michels is influencer, former editor-in-chief of LINDA.meiden and owner of her own lifestyle brand Ateljé. With their dedication, large support bases and creative ability to appeal to their target audiences, they have a lot to offer as Plan International ambassadors.

In the media

Plan International works to spark the interest of editorial boards nationwide, to increase media exposure for themes that are important to girls and young women. In August, we enjoyed a lot of attention for a previously published study about menstrual taboos, in response to reports in the Dutch media about the distribution of free menstrual products for income support households in Scotland. Other publicity realised in 2022-2023 related to aid funded via Giro555 in Ukraine and its neighbouring countries, and our introduction of LAKSHMI as a new ambassador of Plan International.

We scheduled the publication of our survey Sexual Violence and Harassment in the Street to coincide with the event Night against Sexual Violence. This allowed us to successfully put the theme of sexual and gender-based violence on the agenda and claim it as one of our key focal points, leading to publications in, among other outlets, De Telegraaf, Algemeen Dagblad, Metro, various regional media and lifestyle media like Grazia and Linda.nl.

	Total FY23 Actual	Totaal FY22 Actual
Website		
Number of unique visitors ⁶	297,934	495,125
Social media		
Facebook (likes)	95,871	96,159
Twitter (followers)	19,091	19,529
LinkedIn (followers)	16,827	13,802
Instagram (followers)	7,800	6,195
Girls first magazine		
Circulation	314,179	146,668
Online newsletter		
Circulation	1,467,089 (50 issues)	1,529,929 (43 issues)

⁶ The measured totals in FY23 are lower than they would have been in preceding years due to changes to our metrics and various updates to the systems. This means that the data for FY23 are not fully comparable to those recorded for FY22.

6. An impression of the results of the Plan International federation



6. An impression of the results of the Plan International federation

Plan International in the Netherlands is part of the Plan International federation. Plan International is active in 83 countries in Europe, Africa, Asia, Latin America and the Middle East, standing up for the rights of children and adolescents and honouring the United Nations Convention on the Rights of the Child. We pay special attention to creating new opportunities for girls and strengthening their rights. This chart offers a brief overview of the results achieved by the Plan International federation in 2022-2023.



1,097,096 sponsor children were supported by **1,003,683** sponsors.



The Dutch public supported a total of **43,263** children (and their communities).



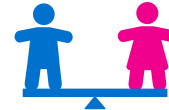
Plan International executed **1,610** projects in the 2022-2023 reporting year.



Through our projects, we reached **41,583,914** children.



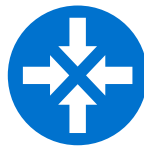
This included **22,209,161** girls.



Child protection with special attention to gender equality: we reached **13,814,490** girls, boys, women and men.



We supported **1,100,352** girls in their activism – political and otherwise.



Plan International succeeded in reaching **22,357,769** people (children and adults) with humanitarian projects (child protection and education).



4,306,195 girls enjoyed better access to education.



Sexual and reproductive health and rights: we reached **30,012,020** girls, boys, women and men with programmes in this area.

7. Collaborations



Young people planting rice in a climate-proof agricultural project in the Philippines. ©Plan International / Michael Perfecto

7. Collaborations

Plan International attaches a great deal of value to its institutional and private sector partners. We are very grateful to them for their contributions – whether it takes the shape of financial support or of time and expertise.

7.1 Governments and foundations as donors and partners

Plan International works together with the Netherlands Ministry of Foreign Affairs in various large-scale projects and partnerships. The European Union is also an important donor and partner for our organisation in a number of areas – acute humanitarian aid, for example.

Ministry of Foreign Affairs

The Netherlands Ministry of Foreign Affairs is an important partner for Plan International, both in our programmes that focus on social development and, via the Dutch Relief Alliance, in our work in humanitarian contexts. We also regularly team up with the Ministry – whenever our strategic objectives are aligned – to lobby at the international level for gender equality and youth participation.

Since 2021, Plan International has worked together with the Ministry of Foreign Affairs within three strategic partnerships: Break Free!, She Leads and Leaders of Peace (we also refer you to Section 4.2). All three programmes, which we implement together with our local country offices and partner organisations, are still in full swing. We started preparing for their interim evaluation in late 2022, and work on collecting the requisite information was nearly rounded off at the time of writing.

WASH SDG Consortium

This consortium is formed by the partners WASH Alliance International, SNV and Plan International in the Netherlands, supported by the Netherlands Ministry of Foreign Affairs' Inclusive Green Growth Department (IGG). The original plan was to round off the WASH SDG programme (we also refer you to page 40) by year-end 2022. However, the delays caused by the Covid-19 pandemic meant that the end date including finalisation has been pushed back to March 2024. Plan International is implementing this programme in Ethiopia, Indonesia, Nepal, Uganda and Zambia.

Down to Zero Alliance

The Ministry of Foreign Affairs has made a new funding commitment to the Down to Zero Alliance for the implementation of the three-year programme Step Up the Fight Against Sexual Exploitation of Children (SUFASEC). Besides Plan International and lead organisation Terre Des Hommes Netherlands, the alliance is made up of DCI-ECPAT, Free a Girl, Conexion and Child Rights Coalition Asia. These organisations have joined strengths in Down to Zero to fight against the sexual exploitation of children in twelve countries in Asia and Latin America. Plan International works on behalf of the alliance in Brazil, the Dominican Republic and the Philippines.

European Commission

Another important strategic partner of Plan International is the European Commission's Directorate-General for International Partnerships (DG INTPA). The European Union funds two important projects via this department: Our Voices Our Choices, which supports the work of human rights activists,

and SAFE Online, which works to prevent the sexual abuse and exploitation of children, both online and elsewhere (we also refer you to page 31).

European Civil Protection and Humanitarian Aid Operations (ECHO)

We can look back on a successful collaboration with the European Union's humanitarian emergency response fund, the European Civil Protection and Humanitarian Aid Operations (ECHO). We implemented six ECHO projects in 2022-2023: in South Sudan, Peru, the Dominican Republic and Mozambique and two in Ethiopia.

In the reporting year, Plan International provided lifesaving support via ECHO in Ethiopia, Mozambique and South Sudan, with specific focus on education and protection. For example, we ensured that children in crisis situations were able to go to school again, and offered protection to children who have become separated from their families or who were affected by violence, sexual or otherwise (we also refer you to page 26).

Bernard van Leer Foundation

Since 2017, Plan International has been working together in Jordan with the Bernard van Leer Foundation, an organisation that joins strengths with governments and public administrators, civil society organisations and scientific institutes to promote children's development during their first years of life.

In December 2022, a consortium headed by Plan International was awarded funding for the follow-up to the First Steps' Big Steps project: Big Steps 2 (FSBS-2). In this programme, Plan International works to make young children's development a standard part of Jordan's public healthcare.

7.2 Collaboration within the sector

Dutch Relief Alliance

The Dutch Relief Alliance is a collaboration between 14 Dutch humanitarian organisations and the Netherlands Ministry of Foreign Affairs. Its primary objective: to respond in an effective and timely manner to major international crises. Within this coalition, Plan International mainly focuses on protecting children, preventing sexual violence and harassment and providing direct financial assistance to families in need. Over the past reporting year, Plan International worked with other members of the Dutch Relief Alliance in Ethiopia, Sudan and South Sudan, each of which is affected by one or more long-term humanitarian crises. In addition, we provided acute humanitarian aid during the recent famine in Ethiopia and in the wake of the destructive cyclones in Myanmar and Mozambique and assisted people who had fled the armed hostilities in Sudan (we also refer you to page 42).

Cooperating Aid Organisations (Giro555)

In 2015, Plan International joined Cooperating Aid Organisations (Stichting Samenwerkende Hulporganisaties, SHO). During exceptionally severe humanitarian crises, the members of this foundation join strengths under the banner of Giro555 to raise funds for the affected communities. The 2022-2023 reporting year saw the launch of a new Giro555 campaign ('Help slachtoffers aardbeving') and the conclusion of an earlier campaign ('Samen in actie voor Oekraïne').

Samen in actie voor Oekraïne

On 28 February 2022, four days after the escalation of the hostilities in Ukraine, SHO launched the Giro555 campaign 'Samen in actie voor Oekraïne'. This campaign extended into the 2022-2023 reporting year and was rounded off on 1 April 2023. In May 2023, the number of people who had become displaced

by the conflict totalled 8.2 million. All in all, Plan International reached 86,786 people, of whom over half were women and girls, with humanitarian aid in Ukraine and neighbouring Poland. Among other things, the provided assistance included protecting children and opening safe shelter locations, offering people multi-purpose cash (allowing them to determine for themselves which needs had to be satisfied first), offering mental and psychosocial support, protecting girls and women against violence and distributing crucial sanitary articles.

Help slachtoffers aardbeving

On 6 February 2023, the border region between southern Turkey and north-western Syria was struck by a massive earthquake. As an active member of SHO, Plan International supported the national Giro555 campaign set up in response to this disaster. Plan International does not have any country offices in Turkey or Syria, nor does it have any partners in the region that are able to contribute swiftly and effectively to humanitarian aid in the affected areas. That is why we decided at the time of the campaign's launch to exclude ourselves from the proceeds, since in this case other participating organisations are better equipped to provide the required aid.

Platform for Humanitarian Knowledge Exchange in the Netherlands (KUNO)

Plan International is an active member of the Platform for Humanitarian Knowledge Exchange in the Netherlands (Kennisuitwisseling over Noodhulp, KUNO). This platform brings together a range of actors working in the sector, allowing academics, policymakers, NGOs, public agencies and institutions to learn from each other, reflect on and discuss humanitarian work. Over the past reporting year, members of Plan International's staff followed courses and workshops and participated in events that enabled them to further develop their insight into major humanitarian themes like migration, food security and the conflict in Ukraine.

7.3 Nationale Postcode Loterij

Plan International has been a partner of Nationale Postcode Loterij since 1998. In the most recent reporting year, their lottery distribution fund supported our activities with an unearmarked⁷ contribution of €3,150,000. We utilised this funding in a total of 26 projects worldwide. Thanks to an extra contribution of €2,160,000 for our Talents Unlimited programme, we were able to support Syrian youth who had been forced to flee to Jordan in going back to school. The experiences of several participants in this project have been used for an audio-visual presentation at Amsterdam Museum. Five displaced young women from the region share their stories in the virtual reality exhibition *Blooming in a Ring of Fire*, which runs until May 2025.

More than just a major donor

Nationale Postcode Loterij's support goes beyond simple financial contributions. The fund also works to increase the visibility of, and public interest in, our mission. To name one example: on International Day of the Girl Child (11 October), Nationale Postcode Loterij invited our ambassadors Moïse Trustfull and LAKSHMI as guests on the *Koffietijd* television programme. This allowed us to tell a large new audience about our work.

Likewise, we also actively involve Nationale Postcode Loterij in our own activities. For example, two youth activists from Uganda, Stecia and Solea, held a lunch talk at Nationale Postcode Loterij's headquarters, during which they spoke about the various challenges that they encounter in their work.

⁷ An unearmarked contribution constitutes funding that can be spent at the receiving organisation's discretion – that is not linked to a specific project, in other words. Plan International can use these funds wherever it sees fit.

The CEO of the Plan International federation Stephen Omollo was invited to speak during the 2022 Goed Geld Gala. This major annual event for the Dutch charity sector was established by Nationale Postcode Loterij in 2008. Although Mr Omollo was unable to attend the gala due to unforeseen circumstances, we are grateful for the recognition expressed through this invitation, and the opportunity to share our mission with the attendees.

7.4 Major corporate partners

Joint programmes

Plan International sets great store by its collaborations with private sector partners. Their financial support enables us to set up new projects and expand existing initiatives. Moreover, these companies' expertise, products and networks help us in our endeavour to innovate and increase the impact of our programmes. The following section offers a number of examples of joint programmes executed over the past reporting year with a number of our key partners.

Accenture

Our partnership with Accenture in the Wired4Work 2.0 project was a resounding success (we also refer you to page 28). We surpassed the set targets in Indonesia and the Philippines. And we reached over 15,000 young people, via e.g. the YES!Digital e-learning platform, among other channels. Around 5,600 adolescents received training in how to best secure employment, with around 2,000 going on to land a steady job or set up their own company. Approximately 68 per cent of the participants were women. Besides offering financial support, Accenture also provided us with digital resources that enabled us to reach even more young people. For example, the use of the TESSA chatbot led to an even more effective coordination of supply and demand in the posted job openings. The integration of this chatbot within the Filipino government's JobStart programme helped 565 young people to find a job through this service.

Over the past year, we also rounded off the Green Acceleration Pilot in Colombia together with Accenture. Ten young entrepreneurs working in the sustainability sector participated in a custom-made three-month programme in which they learned how to develop their enterprise and simultaneously limit their impact on the environment. Working in close collaboration with Accenture, Plan International in Colombia and our partner Socialab, we developed a blueprint for scaling up future green Youth Economic Empowerment (YEE) programmes.

ACT Commodities

Plan International has teamed up with ACT Commodities to support young people in the province of Chimborazo in an eco-enterprise project in Ecuador. The majority of the participants in the programme are young women aged 15 to 24. They are supported in setting up business ventures with a positive climate impact. The new sustainable enterprises were offered technical support that enabled them to work more efficiently, which in turn improved the entrepreneurs' options for making a living from their work.

AkzoNobel

Between 2022 and 2024, AkzoNobel supports Saksham, a youth economic empowerment programme organised by Plan International in India. This long-term project is intended to support adolescents, and particularly young women, in their quest to find a decent job. They can acquire the necessary skills to enter the job market and attend the vocational degree programme of their choice. Since the programme was launched in July 2022, a total of 110 young people have completed the programme, with 93 finding a job. A select group of participants who are interested in becoming professional painters are currently being trained at AkzoNobel's painter academy in Delhi, where they are also gaining on-the-job experience.

ASML Foundation

In January 2022, ASML Foundation and Plan International launched the STEM 2.0 project. This project is being implemented at a number of schools in rural China. The aim is to introduce girls via different course programmes to Science, Technology, Engineering and Mathematics (STEM). Since the start of the project, 740 children in rural areas – including 420 girls – have acquainted themselves with this group of technical disciplines. They have developed their technical and online skills and gained confidence as students. In addition, 75 teachers benefited from a training dealing with inclusive education in technical subjects.

GSRD Foundation

In July 2021, Plan International and the GSRD Foundation launched a three-year project for young people in the rural region of Shaanxi in China. The 750 young people taking part in this project (predominantly women aged 16 to 29) acquire skills that are relevant to the current employment market. They are also alerted to possible job opportunities – specifically in IT and sustainability-oriented professions. Plan International and the GSRD Foundation have been working together in a number of countries since 2010. A total of 190 young people registered for a vocational and/or soft skills training in the period until the end of the reporting year.

TUI Care Foundation

In 2016, we joined strengths with the TUI Care Foundation to set up the TUI Academy in the Dominican Republic (we refer you to page 26 for further details). This institution offers degree programmes for young people, and specifically young women, who wish to work in the tourist sector. In recognition of the strong potential of this partnership, in 2022 we decided to expand this programme to other locations. This has led to the establishment of a TUI Academy in Thailand – an initiative supported by both the TUI Care Foundation and the Netherlands Enterprise Agency (RVO).

Other donations

Plan International is also supported in a variety of ways by the Netherlands' SME sector. We received donations for projects in the fields of employment, protection, humanitarian aid and education. Our organisation is also supported by revenue from various marketing campaigns – either in the shape of a lump sum or a percentage of the sales proceeds of a product or service.

The Dutch Golf Federation (NGF) has named Plan International as one of its charity partners for 2023. In the following reporting year, we will be drawing attention to our mission during NGF golf tournaments and raising funds in partnership with the federation throughout the Netherlands.

Knowledge and resources

Besides financial contributions, our corporate partners also offer valuable support in the shape of pro bono services, donations in kind, visibility initiatives and unearmarked funding. This support helps us to achieve the goals we have set for our organisations and have a positive impact on the communities on whose behalf we work.

Pro bono consultancy

Over the past reporting year, our private sector partners offered us all sorts of pro bono consultancy and advice, relating to everything from marketing and branding, financials and IT to HRM, legal advice, strategy development and innovation. Our corporate partners' expertise has also enabled us to improve our operational management. For example, in the course of the reporting year, our partner DLA Piper – one of the largest law firms in the world – donated 192 pro bono hours to Plan International.

Accenture provided 80,000 euros' worth of pro bono support to us in 2022-2023. Among other things, the Accenture consultants helped us to digitise our newly developed Green Life Skills curriculum.

Joint events

Our collaborations with corporate partners also play an important role in generating greater visibility for our objectives. Over the course of the year, we take advantage of important annual occasions like Girls in ICT Day to communicate our message. We also organise a variety of networking events to involve our partners in our work. On 11 November 2022, we worked together with the Royal Dutch Football Association (KNVB) on a special event for our corporate partners prior to a match of the Netherlands' national women's soccer team. We also took part together with Accenture in the European Women in Tech event on 28-29 June 2023. And we invited our corporate partners to a special get-together at our office in Amsterdam, which included a debate with Stephen Omollo, the CEO of the Plan International federation, and three other panellists.

Donations in kind

Our corporate partners also make donations in kind. For example, over the past year, Correctbooks provided reusable notebooks to one of our education projects in Malawi, the Signify Foundation donated lighting for an energy project in Senegal, TomTom gave us office furniture for our new headquarters in Amsterdam and the KNVB and NGF federations provided free tickets to sports events that we could use to reinforce our relationships with our partners.

8. Our organisation



8. Our organisation

At Plan International, a statutory distinction is made between management and supervision in accordance with the Supervisory Board model (two-tier governance structure). The organisation is steered by the single-member Management Board, formed by the Managing Director. He or she works in close cooperation with the Management Team, which consists of a Chief Financial Officer, a Chief Marketing Officer and a Chief Programme Officer. The relationship between the Management Board and the Supervisory Board has been laid down in the organisation's governing documents, in internal regulations of the Supervisory Board and in a separate Management Charter. The internal regulations comply with the guidelines of the Good Governance Code as set out in the standards of the CBF Recognition Scheme for charitable organisations⁸. The Management Board and all members of the Supervisory Board are signatories of the statement as it pertains to independence and the prevention of conflicts of interest. For further information about the responsibilities of the Management Board and the Supervisory Board, we refer you to www.planinternational.nl/over-plan-international (Dutch language only).

8.1 Our staff

Over the course of the reporting year, Plan International employed an average of 107.88 FTEs, which corresponds with an average of 114 employees (with on average 65 per cent working full time and 35 per cent working part time). Of these employees, 77 per cent identified as women and 23 per cent as men. The average age of our staff members in 2022-2023 was 44.

As a learning organisation we are also focussed on the development of our employees. Both our country office in the Netherlands and our international federation offer an extensive range of training and course options for our staff in the form of webinars and workshops. We have made a number of these programmes compulsory for each member of our staff: trainings in the area of Safeguarding of Children, gender and women's rights, for example.

In addition – and motivated in part by our ambition to put young people at the heart of our work – we regularly offer traineeships to students from research universities and universities of applied sciences. For example, over the past year, one of our trainees performed research into our collaboration with other organisations and partners within our key international programmes. Another trainee worked within our Human Resources department, researching the follow-up to our employee satisfaction survey and how we can continue to attract, engage and retain staff for our organisation. And this learning process is a two-way street: for example, our Communication Team like to work with student trainees from higher vocational level Communication programmes since it allows them to learn about the latest trends and developments in the field of social media.

By now, hybrid working – in which staff members work 50 per cent of the time from the office, and 50 per cent from home – has become the new standard at Plan International. It is in our organisation's interest to strike the right balance between maintaining a close connection with our staff members on the one hand, and facilitating them in their need for a sufficiently flexible work-life balance. In this context, we hold a hybrid catch-up session every other week ('Keek op de Week') and regularly organise informative lunch

⁸ <https://cbf.nl/media/pages/medialibrary/c632a45a4b-1689607651/normen-erkenningsregeling-abcd-vastgesteld-13-09-2022-vertaling-eng.pdf> (English version of the Standards)

talks and other occasions to get together at our office. Our staff members have also told us that they find our new office in Amsterdam-West a more pleasant environment than the old one – an experience that adds to their sense of connection.

We presented the results of our employee satisfaction survey in January 2022. Plan International has set to work on a number of points of attention identified in this survey.

Over the past year, we have endeavoured to raise the efficiency of our decision-making process, work more effectively and improve our process for giving and receiving feedback in our collaborations, among other things. In addition, we paid attention to leadership development and team development in the context of hybrid working, as well as our policies regarding general employee satisfaction and staff retention and support. To this end, we focussed on accelerating our decision-making processes, clarifying and simplifying work processes within different teams, strengthening connection and exchange within the teams and including vitality within our teams as a point of attention during quarterly meetings. We have also appointed both a male and a female confidential adviser and have made a number of coaches and buddies available to our staff.

Plan International has also added International Remote Working (IRW) to our employment terms and conditions. This new policy means that employees are free to work remotely from abroad for a maximum of six weeks per year.

Plan International is not party to a collective labour agreement. We have our own remuneration policy, which is periodically reviewed against the sector benchmark. Every year, provided this is financially feasible, Plan International indexes salaries on the basis of the consumer price index published by Statistics Netherlands (CBS). We have once again indexed salaries in the 2022-2023 reporting year. In addition, we raised the amount of the year-end bonus in 2022 and granted staff extra days off in the period between Christmas and New Year's Eve. Further details on our remuneration policy for the Management Board and the Supervisory Board can be found on page 121.

Volunteers

Our Team Sponsorship Services department was supported by 35 volunteer translators, who translated the extensive documentation that we send to our child sponsors whenever there is an important update. Two volunteer translators also helped us with translating correspondence between sponsor children and their sponsors.

Diversity

Plan International attaches strong importance to diversity, treating one another with respect and not tolerating racism. During recruitment, we go to great pains to invite all candidates who want to apply their talents on behalf of the organisation, regardless of their cultural background, gender, age, religion or sexual preference. And thanks to these efforts, our new bilingual policy (Dutch/English) and the changing labour market, our workforce is becoming increasingly diverse. At the management level, 73 per cent of our staff identify as women and 27 per cent as men. In the Supervisory Board, which is chaired by a woman, this ratio stood at 60 per cent women and 40 per cent men in the reporting year. Over the past year, five men and eight women with a non-Dutch background joined our organisation.

8.2 Works Council

Plan International's Works Council comprises seven members, of which five identify as women and two as men. The Works Council offers a mix of long-serving and more recently recruited members of staff, and represents a variety of clusters and teams. As an employee participation and co-determination body, the Works Council fulfils two key roles: it represents the interests of Plan International's employees and promotes the interests of the organisation as a whole.

The composition of Plan International's board changed in the course of the reporting year, with one member stepping down to be succeeded by a new member as of January 2023. The former member left Plan International to take up a new position at a different organisation. The Works Council convened every three weeks, and met once every six weeks with the Managing Director and a representative from HR. Depending on the agenda, these consultations were also attended by a member of the Management Team. In some cases, the Works Council scheduled a separate consultation with the members of the MT. The Works Council also talked with delegates from the Supervisory Board.

Twice a year, the Works Council meets with the Managing Director to discuss the general state of affairs at Plan International in a so-called Article 24 consultation. During these meetings, the Managing Director sheds light on which course the organisation will be taking in the period ahead and which decisions can be expected. Matters discussed during this year's Article 24 consultation included the impact of the energy crisis and inflation on the organisation and staff, the concrete elaboration of the pillar 'Shifting power and control' from the new organisational strategy, which concrete activities this translates into and possible consequences for the organisation and its staff.

Over the course of the reporting year, the Works Council issued a positive response to the request for opinion regarding the merging of the Functional Management and Data & IT teams into the new Knowledge, Learning and Innovation Team, with Management adopting the majority of the Council's recommendations. The Works Council also gave its endorsement for the new International Remote Working policy and the Webcare scheme with the Sponsor Services Team, which arranged the compensation for work done outside of regular business hours.

In addition, the Works Council was actively involved in matters relating to Plan International's move to its new office, the new Risk Assessment & Evaluation, the follow-up to the employee satisfaction survey, the revised travel policy, hybrid working, the revision of the Employee Handbook and the training policy. The Works Council was also asked to issue its opinion on the organisational structure of the Project Finance team.

8.3 Integrity and unacceptable behaviour

Plan International takes cases of unacceptable behaviour very seriously. This concerns both unacceptable behaviour involving children and adolescents, unacceptable behaviour in the workplace and fraud. We thoroughly investigate reports of possible unacceptable behaviour and take the appropriate measures where necessary.

Unacceptable behaviour involving children or adolescents

In cases of unacceptable behaviour involving children or adolescents, Plan International differentiates between child protection and safeguarding. In our programmes, we focus on child protection and address societal issues such as child marriages and violence against children. We strengthen the systems that

protect the affected children. Parents and caregivers, schools, care professionals, the police, government agencies, civil society organisations and the children themselves play a key role in this process.

Safeguarding concerns the protection of children and adolescents against abuses committed by Plan International's staff members or associates. At Plan International we have taken a number of preventative and responsive measures to ensure that no child or adolescent is harmed as a result of his or her involvement with the organisation. Plan International does everything in its power to prevent, identify and punish possible unacceptable behaviour.

Our comprehensive policy for the protection of children and young people is laid out in Plan International's Global Policy on Safeguarding Children and Programme Participants⁹. We have drawn up specific guidelines for all our teams, relating to e.g. safeguarding within sponsorship relationships, in communication activities and in the programmes themselves. Team members all regularly follow online and face-to-face trainings and webinars organised by Plan International's Safeguarding Unit. Plan International in the Netherlands has also appointed two safeguarding experts who help team members stay up to date on the latest agreements and policies in this area.

Plan International also adheres to the guidelines of the Sphere Project (Minimum Standards in Disaster Response)¹⁰ and the Do No Harm principles. These guidelines provide us with handles to fine-tune our safeguarding policies and keep abreast of the latest developments relating to safeguarding in the sector.

Unwanted sexual behaviour

Every year in March, we publish our Global Safeguarding Report, which follows on the publication of our annual report for the past reporting year. This means that the figures relating to safeguarding published in the present report are based on records for the 2021-2022 reporting year. There were no reports of unwanted sexual behaviour at Plan International in the Netherlands in the 2021-2022 reporting year. Worldwide, our international office received 25 incident reports relating to unwanted sexual behaviour involving children or adolescents between 1 July 2021 and 30 June 2022. The victims and their families were offered support and put in touch with organisations that provide specialist medical and psycho-social care. In 6 cases, the reported incident involved a Plan International staff member; in 19 cases, an employee of a partner organisation, a volunteer or an associate of another third party working together with Plan International. In each of these cases, the perpetrator was dismissed or we ended our collaboration with the party in question. If the case involved one or more criminal offences, these were investigated and where necessary followed up on by the local authorities.

Other forms of unacceptable behaviour

Worldwide, our international organisation received 53 reports of incidents involving unacceptable behaviour against children or adolescents. In 13 cases, this concerned physical, verbal or emotional abuse, with 1 case involving a staff member of Plan International and 12 cases involving an outside party (an employee of a partner organisation, a volunteer or an associate of another third party working together with Plan International).

A total of 40 incidents involved a breach of Plan International's safeguarding policy: e.g. an unaccompanied/inappropriate interaction or communication with a child or adolescent or incorrect adherence to procedures, which had created a potential risk for children or adolescents. No children or adolescents were negatively affected by these failures to comply with policy.

⁹ [Global Policy on Safeguarding Children and Programme Participants | Plan International \(plan-international.org\)](#)

¹⁰ For further details we refer you to <https://spherestandards.org/>

We responded to each of these incidents by investigating and evaluating the welfare of the affected children and adolescents. In addition, Plan International has made a dedicated investment in additional training for our staff members, providing warnings and stricter monitoring with regard to professional behaviour.

In the workplace

Plan International has a zero-tolerance policy when it comes to intimidation, bullying and discrimination in the workplace. To make the reporting procedure as accessible as possible, we have appointed two internal contacts whom employees can turn to if they need advice or a sympathetic ear for whatever reason. Our intranet also provides clear, easy-to-find information about which steps you can take to consult an external confidential adviser.

Over the course of the reporting year, Plan International in the Netherlands received one report from an inside or external confidential adviser. This did not concern an incident of unwanted sexual behaviour, intimidation, aggression or violence (verbal or physical), bullying, harassment or shunning. In the reporting year, we followed up the psychological safety workshop launched last year for the Management Team with workshops for all teams. Almost every team has since completed an interactive training or workshop on the subject of psychological safety. Next year's calendar includes a training or refresher course about giving feedback.

Fraud

Plan International takes fraud prevention very seriously, which is why we have a zero-tolerance policy on fraud as described in our Global Anti-Fraud, Anti-Bribery and Corruption Policy.¹¹ All cases and suspected cases of fraud are investigated by a dedicated Counter Fraud Unit working from Plan International's Global Hub. Our country office in the Netherlands did not have any cases of fraud in the reporting year. However, we did see two cases of suspected fraud in projects financed via Plan International in the Netherlands. One case occurred in Burkina Faso and involved two of our local partners. This case related to the incorrect adherence to procedures in the procurement of goods and services, quoting fictitious prices and presenting false documentation. The financial impact of these actions was €83,225. In response to this case, we tightened existing procedures and improved the external screening of local partners. The second case of suspected fraud, which occurred in Uganda, is still under investigation. Confirmed fraud always leads to a strong effort to recover the funds involved and may result in the dismissal of the person or persons involved. Where required, incidents may be followed up with a further tightening of internal guidelines and enforcement procedures.

8.4 Managing risks and uncertainties

Plan International's risk policy and risk management system has been fully aligned with the risk policy adopted by our global federation, which derives from the ISO 31000:2018 standard.¹² This policy allows our organisation to reduce the probability of errors being made, remain alert and proactive vis-à-vis potential risks and monitor and mitigate possible organisational weaknesses as required. This minimises non-performance risk and the risk of damage and adverse effects.

How we handle possible financial risks and prevent operational calamities is set out on our website at www.planinternational.nl/over-plan-international/keurmerken (Dutch language only). This page also offers further details on Plan International's contractual obligations.

¹¹ [GLO-Anti-Fraud-Final-IO-Fre-Feb23-Copy.pdf \(plan-international.org\)](#)

¹² ISO 31000:2018 provides guidance for managing risks that organisations face. [ISO 31000:2018 - Risk management — Guidelines](#)

Every quarter, Plan International in the Netherlands submits a periodic report to the Plan International federation dealing with its operational risks, including the risks associated with our work in often highly fragile contexts. The responsibility for this report is borne by our business controller. Once a year, our Managing Director, Chief Financial Officer and Audit Committee meet to discuss these risks. Strategic risks are discussed in the context of strategy development and during periodic progress reports. We have identified the following key strategic risks:

- Overdependence on a limited number of sources of funding;
- Reputational damage caused by non-compliance by country offices or their partners;
- The expansion of our humanitarian portfolio can negatively affect our financial stability, due to reduced cost recovery in humanitarian aid contracts;
- An overly narrow definition of 'localisation' by donors may occasionally lead to impracticable criteria for cost sharing with local partners in relation to our programme-related tasks and responsibilities;
- Our country office's dependence on the Plan International federation when it comes to the development of and investments in a global infrastructure, IT and otherwise, for use in international programmes.

We have drawn up mitigation plans for these different risks. Of course our level of acceptance varies from one risk to the next.

For example, as far as private fundraising is concerned, we are prepared to accept the slightly higher risk associated with innovative methods and pilot projects. Funds from private sources are crucial to the future of our organisation, but developments in this domain – including mounting costs – require more and more effort and creativity on our part to maintain existing levels. We are emphatically looking into new channels and ways to approach the various target audiences, including less reliance on door-to-door canvassing. Each of our fundraising efforts is accompanied by a test plan with performance indicators. Budget spending is done in phases and is regularly evaluated. We strengthen ties with our donors and work to keep organisational costs as flexible as possible. Moreover, we rely on a new, overarching umbrella brand to communicate with maximum cost efficiency and effectiveness.

On the other hand, we have a relatively low risk acceptance when it comes to localisation (the transfer of responsibilities to the countries where we implement our programmes). This requires us to step carefully when transferring tasks and closely consult with our partners regarding the mutual assignment of responsibilities. We are dependent on a number of third parties – both within and outside the Plan International federation – when giving shape to our 'Shifting power and control' ambitions. We do not have complete control over this process, in terms of either its pace or the precise results. We will be taking this factor on board in our review of this strategic objective.

Travel safety

Over the course of the 2022-2023 reporting year, we once again made a cautious start with travelling to our programme countries.

During travel, we adhere to the guidelines set out in Plan International's International Standards of Safety & Security. Each trip is thoroughly prepared beforehand. Those travelling are given a detailed briefing and we carefully examine whether the local country office can guarantee an acceptable level of safety. Staff members are also individually responsible for ensuring they remain safe during travel. They are expected to prepare thoroughly for their trip and check whether all the necessary precautions to ensure their safety have been taken. To minimise risks, every staff member who intends to visit a Plan International country office is required to complete a safety training course beforehand.

9. The Supervisory Board looks back on the year



9. The Supervisory Board looks back on the year

Plan International's Supervisory Board of Plan International is made up of at least seven members. Two seats on the Board fell vacant as of September 2022. The Board decided to resolve this by appointing two members with specific experience working or living in one or more of our programme countries. Moreover, the Board wishes to recruit members who can further shape our ambition to enable young people to contribute in a meaningful way to decision making and policy development within our organisation.¹³

The Supervisory Board has two committees. The first of these, the Audit Committee, advises the Board on Plan International's financial statements and various short- and long-term budgets. The second body, the Remuneration Committee, advises on decisions relating to the remuneration of the Management Board as well as general labour law and salary arrangements within the foundation.

The Supervisory Board convened four times during the 2022-2023 reporting year. The Audit Committee also convened twice and the Remuneration Committee convened once. In addition to regular meetings of the Supervisory Board, there were also several informal meetings and consultations between the Supervisory Board, the Managing Director and the Management Team.

Two members of the Supervisory Board sit on behalf of the Netherlands office in the highest body of Plan International's worldwide federation: the Members' Assembly. In this capacity they represented our country office during meetings and consultations held within the Plan International federation. One of the Dutch delegates to the Members' Assembly is also a member of the international federation's Programme Committee. This committee advises the Members' Assembly on international programmes, lobbying and advocacy and their systematic monitoring.

Over the course of the reporting year, the meetings of the Supervisory Board focussed on various matters, including:

- The adoption of the most recent Annual Report and financial statements;
- The profile and required fields of expertise of the Supervisory Board, as well as progress made in the appointment of two new board members. At the end of the year, the Supervisory Board took an in-principle decision on these matters, with the formal appointment of the new members being scheduled for the next reporting year;
- The Pledge for Change, a mutual commitment to transform the international humanitarian and development sector that was co-developed by Plan International;
- The management of the organisation and the associated reports and key performance indicators;
- A presentation of our humanitarian programmes in and around Ukraine.

In addition, a delegation of the Supervisory Board periodically consulted with a delegation of Plan International's Works Council.

As with any other year, Plan International's financial statements and Annual Plan were discussed and adopted in meetings of the Audit Committee and the full Supervisory Board. With thanks to the Managing Director and the entire organisation, the Managing Director was discharged in respect of the policies pursued over the past reporting year. On behalf of the members of the Supervisory Board (July 2023): Ms A.H. (Anja) Montijn, Chair, Ms S.T. (Susan) Blankhart, Mr J.J. (Hanco) Gerritse, Mr A. (Alfred) Levi, Ms G. (Geneviève) Lieuw.

This section also lists the other positions of the members of the Supervisory Board. The other positions of the Management Board are specified in the annual accounts.

¹³ The appointment procedure was rounded off in autumn 2023, immediately after the close of the reporting year covered by this Annual Report.

<p>A. H. (Anja) Montijn Chair since 12 June 2018</p> <p>Member of the Supervisory Board, Fugro Non-Executive Director, OCI</p>	<p>Member since 12 June 2018, not eligible for reappointment</p> <p>Other positions at the end of the reporting year: Board member, VEUO Chair of the Supervisory Board, Jinc (until 1 June 2023)</p>
<p>S.T. (Susan) Blankhart</p> <p>Mrs Blankhart worked for the Netherlands Ministry of Foreign Affairs for over 34 years, the last 15 of which as ambassador in Sri Lanka, Costa Rica, Egypt and Sudan.</p>	<p>Member since 6 November 2017, not eligible for reappointment</p> <p>Other positions at the end of the reporting year: Member of the Supervisory Board, RNW Media Treasurer, Achmea Foundation Director, FemDiplo Chair of the Advisory Board, Stichting Berendina Academic Board, Georg Arnhold Program Chair of the Advisory Board, REF FM</p>
<p>J.J. (Hanco) Gerritse Chair of the Audit Committee</p> <p>Financial Director, ProRail</p>	<p>Member since 13 April 2017, not eligible for reappointment</p> <p>Other positions at the end of the reporting year: Secretary, Stichting Continuïteit AVNM (Algemene Vereniging Nederlandse Militairen) Member of the Supervisory Board, Stichting 113 Zelfmoordpreventie</p>
<p>G.M. (Geneviève) Lieuw</p> <p>Member of the Board, Netherlands Institute for Human Rights</p>	<p>Member since 15 February 2021, eligible for reappointment</p> <p>Other positions at the end of the reporting year: Member of the Supervisory Board, Stichting Reclassering Caribisch Nederland Member of the Appeals and Advisory Committee for CAF 11 and comparable matters, Tax Administration of the Netherlands Board member, Stichting Pride Amsterdam Chair of the Supervisory Board, Mondriaan Fund Member of the Supervisory Board, Stichting Vrouwenopvang Rosa Manus Member, Nederlands Juristen Comité voor de Mensenrechten (NJCM)</p>
<p>A.E. (Alfred) Levi</p> <p>CEO, Heelal BV</p>	<p>Member since 19 April 2021, eligible for reappointment</p> <p>Other positions at the end of the reporting year: Member of the Supervisory Board, Stichting Nederlandse Ether Reclame (STER) Member of the Central Board, Dutch Golf Federation (NGF) Member of the Supervisory Board, Quooker Member of the Supervisory Board, IJsvogel Groep Chair of the Supervisory Board, Hoogvliet Supermarkten Member of the Advisory Board, Scoupy Board member, Stichting Amantia Member of the Supervisory Board, Stichting Voorschot</p>

10. Looking forward to 2024 and beyond



Children from Ukraine at summer camp in the province of Zakarpattia. In this photo, the children are taking part in a psychosocial programme of sports and games. ©Katya M.

10. Looking forward to 2024 and beyond

As we were putting the final touches to this annual report, violent hostilities broke out in Israel and Gaza. While Plan International does not have any local offices in Israel or the occupied Palestinian territory, we do have offices in several neighbouring countries, namely Jordan, Egypt and Lebanon. We need to take the impact into account that this crisis may have on our programmes and other activities in the region. However, we are unable to offer any further details in this document at the time of writing.

Plan International in the Netherlands developed its new strategy for 2022-2025, Being Bolder for Girls' Rights, in the wake of the Covid-19 pandemic. This strategy addresses the substantial deterioration of many girls' and young women's situation in our post-pandemic world – an increase in the number of child marriages, for example, or girls being forced to drop out of school or overcome new economic setbacks. We follow this strategy in our effort to advance girls and young women's meaningful participation in society, improve their access to reproductive rights and services and fight against gender-related violence and prejudices. In the process we are increasingly transferring control and responsibilities to our local partners and offices in the countries where we implement our programmes and creating scope for young activists to take the lead.

The war in Ukraine and the global economic and food crisis caused in part by this conflict have made the situation for girls and young women even worse. At the same time, mounting inflation and the budget cuts for development assistance announced by the Dutch government mean that we need to set even clearer priorities. For the moment we're in good shape, with close to 95,000 sponsors and donors in the Netherlands and a rapidly developing humanitarian programme. But viewed in the light of the challenges on our horizon, our resources seem far less abundant. This means that we need to keep positioning ourselves towards our potential and existing audiences and partners as the organisation that can make a difference when it comes to gender equality – particularly in crisis situations.

We will be taking stock in September 2023, halfway through the 2021-2025 strategic period. Where do we need to adjust our ambitions or even drop them altogether? Where does it simply come down to stepping up our efforts? This mid-term evaluation of our strategy coincides with the interim evaluations of various strategic partnerships led by Plan International with the support of the Ministry of Foreign Trade and Development Cooperation. In the year ahead, we will be looking into different themes and partners for the next round of partnerships, which is expected to start in 2026. The Ministry will be developing the associated framework over the next year.

2025 will be the 50th anniversary of our organisation in the Netherlands. By then, we intend to be established as a major player in a world where the role of international NGOs like Plan International is changing. We will be transforming from an organisation that is closely involved in the implementation of programmes it has developed itself, into an innovative, global partner that works to build strategic relationships, share its knowledge and experience and provide young people with platforms they can use to stand up for their rights. In the process, we will be taking new realities like the climate crisis into account in our plans. In addition, we are increasingly adopting a nexus-based approach, in which we utilise synergies between our long-term projects and our humanitarian work and capitalise on our strong local presence. Over the next few years, we will also be making a targeted investment in systematic learning and innovation.

We are concerned about the state of civil society in many of the regions we are active in. It is becoming increasingly difficult in many countries around the world to discuss subjects like sexual and reproductive rights. Sex education is made impossible and organisations that defend women's right to abortion or LGBTQI+ rights are regularly threatened. In the spirit of our strategy's title, we want to take a firm stand in support of these organisations and communities and clearly speak out against these worrying trends. In the Netherlands too, public support for sexual and reproductive health and rights (SRHR) is no longer a given. This forces us to make a choice: to which extent should we use our limited resources and manpower to also stand up for these rights in our own country? We will be including this important question in the mid-term review of our strategy.

And finally, we have broadened our sustainability objectives in our Annual Plan for the 2023-2024 reporting year. The plan includes explicit Environmental, Social and Governance (ESG) targets. Besides setting targets for our organisation's carbon emissions, we have also formulated objectives relating to antiracism, non-discrimination and a more prominent role for young people throughout the organisation.

10.1 Spearheads of the 2024 Annual Plan

Spearhead	Objective
1. Increased impact	
a) Focus on learning and innovation	We are a continuously learning, innovative organisation.
b) Nexus-based programming	We specialise in nexus-based programming: connecting humanitarian aid to development cooperation.
c) Climate-aware programming	Our programmes take the consequences of climate change into account and have a positive climate impact where possible.
d) Impact within our key themes: Skills & Opportunities for Youth Employment and Entrepreneurship (SOYEE)	We increase the SOYEE portfolio's share within our programmes and projects, specifically in nexus-related situations.
e) Impact within our key themes: Protection	Both climate change and the nexus-based approach have been integrated in our protection portfolio.
f) Impact within our key themes: Water, Sanitation and Hygiene (WASH)	We have realised new sources of revenue to maintain a strong WASH portfolio.
2. Shifting power and control	
a) Work towards locally led and globally connected programmes	Strategic decision making and project monitoring and management are increasingly handled locally, in the programme countries, rather than the Netherlands.
b) Development of next-gen child sponsoring programmes	We offer a future-proof form of child or project sponsoring.
c) Promote young people's participation at the policy level and feminist leadership	National: We continue our policy of promoting gender equality, improving the position of women and girls and promoting female leadership, sexual and reproductive health and rights (SRHR) and youth participation. International: We draw governments' and international organisations' attention to the importance of young people's and women's participation and of taking action in the sphere of sexual and reproductive health and rights (SRHR).

Spearhead	Objective
3. A more future-proof organisation	
a) Improved systems and work processes	We ensure that work processes are optimally supported in the context of project and programme management and invest in data-driven private fundraising and sponsor services.
b) Fundraising	Retain €20 million (not adjusted for inflation) in unearmarked private funding.
	Increase revenue from EUR sources by 40 per cent.
	Institutional funding for humanitarian assistance increases to approximately 50 per cent of our total institutional revenue.
	Revenue from embassy funds increases by 50 per cent.
	We continue our large-scale partnerships.
	Revenue from equity funds increases to €1 million per year.
	Revenue from corporate partners and foundations increases to €2.7 million per year in FY25.
c) Branding and positioning	Our brand equity increases from spot 85 to spot 82 in the benchmark.
	Our unaided brand recall increases by 0.6 per cent to 0.8 per cent.
	Our aided brand recall increases from 26 per cent to 29 per cent.
	Our brand recall among members of our target audience increases from 39 per cent to 43 per cent.
d) Financial sustainability	Our projects and programmes cover all their associated costs: organisational costs are recovered in their entirety and child sponsoring revenue is allocated in line with our promises to donors.
e) Organisational development and human resources	Our organisation is more effective and efficient and we have improved our score in the employee satisfaction survey.
f) Reducing our carbon footprint	We have mapped out our entire carbon footprint and work to reduce our negative impact on the environment.

10.2 Long-term budget

Statement of financial activities

€ * 1,000

	2022/2023	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget	2026/2027 Budget	2027/2028 Budget
Statement of financial activities							
Income							
- Revenue from private sponsors	21,544	20,007	20,504	20,750	20,902	21,041	21,105
- Revenue from corporate sources	851	1,370	1,670	1,770	1,870	2,070	2,070
- Revenue from lottery distribution funds	3,292	3,150	3,150	3,150	3,150	3,150	3,150
- Revenue from government grants	45,563	41,556	42,213	36,754	39,818	42,212	35,355
- Revenue from other non-profit organisations	2,565	3,644	1,350	675	400	575	600
Sum of revenue raised	73,815	69,727	68,887	63,099	66,140	69,048	62,280
Expenditure							
A Dutch programmes, partners and alliances	28,208	18,251	22,449	19,341	20,264	20,997	17,866
B Education and awareness-raising	3,915	3,370	3,611	3,678	3,700	3,734	3,736
C Made available to Plan International	35,393	41,820	35,813	33,735	35,356	37,322	33,859
	67,516	63,441	61,873	56,754	59,320	62,053	55,461
Fundraising expenses	4,747	4,903	4,759	4,876	4,927	4,982	5,040
Management and administrative expenses	989	989	1,097	1,129	1,143	1,160	1,195
Sum of expenditure	73,252	69,333	67,729	62,759	65,390	68,195	61,696
Balance before financial income and expenditure	563	394	1,158	339	750	853	584
Balance of financial income and expenditure	53	-	-	-	-	-	-
Balance of income and expenditure	616	394	1,158	339	750	853	584
Key ratios							
Percentage spent on objective as % of total income	91.5%	91.0%	89.8%	89.9%	89.7%	89.9%	89.1%
Percentage spent on objective as % of total expenditure	92.2%	91.5%	91.4%	90.4%	90.7%	91.0%	89.9%
Fundraising expenses as % of total expenditure	6.5%	7.1%	7.0%	7.8%	7.5%	7.3%	8.2%
Management costs as % of total expenditure	1.3%	1.4%	1.6%	1.8%	1.7%	1.7%	1.9%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Average number of staff in FTE	107.9	113.7	113.7	113.7	110.7	109.6	107.6

Notes to expected income and expenditure

Revenue from private sponsors

In recent years, Plan International has managed to stabilise and even modestly increase its revenue from fundraising among private sponsors – despite a slight decline in revenue from child sponsoring. As previously noted in this annual report, we will need to pay considerable attention to our fundraising activities to maintain this positive trend.

Revenue from corporate sources

For the short term, we will be scaling back our ambitions regarding revenue from corporate sources in light of the results achieved in the wake of the Covid-19 pandemic. In the longer term, we still have a strong intention to realise growth in this segment (as can also be seen in our long-term budget).

Revenue from lottery distribution funds

In the course of the reporting year, we once again extended our existing collaboration with Nationale Postcode Loterij for a term of five years. This means that throughout the aforementioned period, we are assured of an annual contribution of €3.2 million to our income. In addition, we will be submitting extra project proposals to National Postcode Loterij each year.

Revenue from government grants

Our long-term budget includes Plan International's current strategic partnerships (She Leads, Break Free! and Leaders of Peace). As far as the next period of strategic partnerships is concerned, we have assumed that these existing partnerships will be continued – albeit on a tighter budget (due to cuts in government spending on development cooperation). In addition, we observe an increase in the number of successful applications for humanitarian and emergency funding awarded by both the Dutch government and the European Union. Over the next few years, Plan International expects to receive between 35 and 42 million euros in revenue from government grants.

Notes to the key ratios

Spent on objective

When taken as a percentage of total expenditure, Plan International's spending on its objective is more or less stable: falling within the expected bandwidth of approximately 90 per cent. At Plan International, our policy is to make received income available to the associated objective as quickly as possible, to keep temporarily or permanently appropriated funds and reserves at the lowest possible levels and to maintain unearmarked reserves on a very limited scale.

Fundraising expenses, management and administrative expenses

In the years ahead, we foresee a modest increase in the organisation's annual fundraising expenses and management and administrative expenses – notwithstanding considerable upward pressure on these two items as a result of inflation and the associated cost increases. Our aim is to limit the increase of these two categories – when defined as percentages of Plan International's total expenditure, to respectively 8 and 2 per cent.

Development in FTEs

Plan International's long-term budget shows a higher number of FTEs in the first few years of the budget term than in later years. This is based on investments that we plan to make in our strategic objectives in the period ahead – and particularly in FY24 and FY25. This increase will be scaled back again in the second half of the budget term. In the longer term, we will be working towards a reduction in the number of FTEs: a plan that is primarily informed by our ambitions in relation to 'shifting power and control'. We plan to increasingly entrust the design and implementation of our programmes to actors in the programme

countries themselves. This means that in due time, we expect our office in the Netherlands will also be handling fewer tasks.

Plan International relies on fixed-term contracts to maintain a certain level of flexibility in its staffing. This is and will remain necessary to absorb expected and unforeseen fluctuations.

11. Financial statements FY23



Melissa (18) from Zambia with her son. ©Plan International / Izla Bethdavid

11. Financial statements FY23

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11.1 Balance sheet

At 30 June 2023 (after profit appropriation).

€ * 1,000

	Notes	30 June 2023	30 June 2022
Assets			
Intangible fixed assets	11.4.4	150	199
Tangible fixed assets	11.4.5	737	415
		887	614
Receivables and accruals	11.4.6	4,050	9,796
Cash and cash equivalents	11.4.7	29,133	24,791
		33,183	34,587
Total assets		34,070	35,201
Liabilities			
Reserves	11.4.8		
Appropriated reserves		15,133	14,067
Continuity reserve		2,681	2,381
		17,814	16,448
Funds			
Appropriated funds		2,625	3,373
		2,625	3,373
Total reserves and funds		20,439	19,821
Long-term debt	11.4.9	11,287	13,655
Short-term debt	11.4.10	2,344	1,725
Total liabilities		34,070	35,201

11.2 Statement of Financial Activities

Of the year ended 30 June 2023.

€ * 1,000

	Notes	2022/2023	2022/2023 Budget	2021/2022
Income	12 .1			
Revenue from private sponsors		21,544	20,007	20,548
Revenue from corporate sources		851	1,370	2,354
Revenue from lottery distribution funds		3,292	3,150	4,516
Revenue from government grants		45,563	41,556	31,598
Revenue from other non-profit organisations		2,565	3,644	7,046
Sum of revenue raised		73,815	69,727	66,062
Expenditure	13			
<i>Spent on objectives</i>				
Objective A: Dutch programmes, partners and alliances		28,208	18,251	18,395
Objective B: Education and awareness-raising		3,915	3,370	2,503
Objective C: Made available to Plan International		35,393	41,820	34,974
		67,516	63,441	55,872
Fundraising expenses		4,747	4,903	3,966
Management and administrative expenses		989	989	908
Sum of expenditure		73,252	69,333	60,746
Balance before financial income and expenditure		563	394	5,316
Balance of financial income and expenditure	14	53	-	-104
Balance of income and expenditure		616	394	5,212
Appropriation of balance of income and expenditure:				
<i>Addition to / withdrawal from:</i>	8			
Continuity reserve		300	300	300
Appropriated reserve		1,064	94	1,780
Appropriated fund		-748	-	3,132
		616	394	5,212
Key ratios				
Percentage spent on objective as % of total income		91.5%	91.0%	84.6%
Percentage spent on objective as % of total expenditure		92.2%	91.5%	92.0%
Fundraising expenses as % of total expenditure		6.5%	7.1%	6.5%
Management costs as % of total expenditure		1.3%	1.4%	1.5%
		100.0%	100.0%	100.0%
Average number of staff in FTE		107.9	113.7	103.7
On-charged FTEs (to other fundraising Plan International offices)		4.1	3.0	3.0
Average number of staff excluding on-charged FTEs		103.8	110.7	100.7

11.3 Cash flow statement

For the year ended 30 June 2023.

€ * 1.000

	Notes	2022/2023	2021/2022
Cash flow from operating activities			
Balance of income and expenditure		617	5,212
Adjustment for depreciation	11.4.4 and 11.4.5	-15	105
		-15	105
Movement in working capital:			
Receivables	11.4.6	5,746	-450
Short-term debt	11.4.10	619	-142
		6,365	-592
Movement in long-term debt	11.4.9	-2,367	-471
Operating cash flow		4,600	4,254
Cash flow from investment activities			
Investments in intangible fixed assets	11.4.4	45	-
Investments in tangible fixed assets	11.4.5	-303	-393
Total cash flow		4,342	3,861
Cash and cash equivalents at beginning of financial year		24,791	20,930
Cash and cash equivalents at end of financial year	11.4.7	29,133	24,791
Movement in cash and cash equivalents		4,342	3,861

Most of the positive cash flow in this reporting year relates to a decrease in receivables; the funds have been received (as per the contract), but not yet spent.

Plan International makes funds received available to the objective as soon as possible. Project commitments are normally made only when the funds are received.

After receiving a donation, Plan International manages the cash until it is disbursed for the benefit of the project. Cash is held in a demand account or an asset savings account. In addition, in June 2023, part of the cash was placed in deposit accounts. Plan International has distributed available cash and cash equivalents across several banks.

Plan International endorses and acts in line with the Reserves and Investment Policy principles, as included in the CBF regulations, and the Charities Financial Management Guidance of the association Goede Doelen Nederland.

11.4 Notes

11.4.1 General notes

Stichting Plan International Nederland, a foundation having its registered office in Amsterdam, Chamber of Commerce number 41198890 (hereinafter 'Plan International'), aims to make maximum, sustainable financial contributions to its international programmes. These programmes are run by Plan International Inc. (hereinafter 'Plan International Global Hub') and seek to achieve sustainable reduction of poverty and injustice and better living conditions for children and youth in low- and middle-income countries. The focus here is on equality for girls and young women. In addition, Plan International has activities in education, participation and lobbying. Plan International also aims to promote meaningful communication between private sponsors and the sponsored children, their families and their communities.

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

General

Plan International's financial statements have been prepared in accordance with the requirements of the Dutch Accounting Standards for Fundraising Institutions (Richtlijn voor de Jaarverslaggeving van Fondsenwervende organisaties; RJ650). The purpose of these financial statements is to provide an insight into Plan International's income, spending and financial position. The financial statements for reporting year 2022/2023 have been prepared in euros and are being compared with the budget for reporting year 2022/2023 adopted by the Management Board and the amounts realised in 2021/2022.

Functional currency

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

Continuity

The financial statements have been prepared on a going concern basis.

Related parties

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

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

11.4.2 Relationship with the Plan International Global Hub

Plan International in the Netherlands is part of the Plan International federation, whose head office, the Plan International Global Hub, is based in Woking in the UK. Plan International's financial statements are included in the combined financial statements of the Plan International Global Hub.

Plan International Global Hub

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

Plan International and the Plan International Global Hub are related through the deed of incorporation and through the membership agreement and a logo agreement. The 23 fundraising offices are the members of the Plan International Global Hub. The fundraising offices include Plan International in Colombia and Plan International in India, which have Field Country National Organisation status. These are offices that raise funds in addition to implementing programmes.

Plan International has an international board that includes board members selected on the basis of specific knowledge and skills. In line with its deed of incorporation and Articles of Association, Plan International remits all specific child sponsorship contributions less fundraising and other local charges to the Plan International Global Hub.

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

Offices in programme countries

Our country offices employ local staff with knowledge of the local context and expertise in our core themes. Country offices are responsible for the programmes implemented in their countries. These programmes are funded by income from businesses, grants from governments and income from private project sponsors. The programmes are developed and agreed with Plan International.

Plan International engages the country offices to implement specific projects financed from project contributions from the government and others under strategic partnerships. The amounts involved are broken down in note 13.7 of these financial statements. Plan International plays a role in this process in coordinating, supporting, accounting for and facilitating the financial and administrative processes.

11.4.3 Accounting policies and determination of results

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

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

Change in accounting policies

There were no changes in accounting policies during the reporting year.

Estimates

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

Foreign currency and exchange differences

Foreign currency transactions during the reporting period have been recognised in the financial statements at the rate on the transaction date.

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

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

Balance sheet

Intangible fixed assets

The acquisition or manufacturing cost qualifies as the basis for valuation of intangible fixed assets. An assessment is made at the balance sheet date as to whether there is any indication that a fixed asset may be impaired. If such indications are present, the recoverable amount of the asset is adjusted. Assets are amortised from the time of commissioning over the expected useful life of the asset (three to five years).

Tangible fixed assets

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

Receivables

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

Cash and cash equivalents

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

Reserves and funds

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

Short-term and long-term debt

Short-term and long-term debt is valued at fair value at initial valuation, usually equal to face value. It is also valued at amortised cost, being the amount receivable, taking into account premiums or discounts and net of transaction costs. This is usually face value.

Statement of financial activities

Income

Contingent income is recognised when spent: the moment of transfer to Plan International or third parties. The matching between income and expenditure determines the realisation of income. The contingent income lines are grants from governments, non-profit organisations, extra draws from the Nationale Postcode Loterij and donations from a number of businesses.

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

This income is recognised for the net amount receivable by Plan International, less any direct acquisition costs payable to third parties.

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

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

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

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

Expenditure

Remittances to the Plan International Global Hub

Remittances to the Plan International Global Hub are recognised as an expense in the year they are remitted. Project remittances are made according to the progress of a project.

Employee benefits

Employee benefits (wages, salaries and social security charges) are recognised in the statement of financial activities under the terms of employment to the extent they are due to employees.

Plan International has established a group pension scheme for its employees. A new agreement was signed with Zwitserleven at 1 January 2021, with a defined contribution scheme being chosen. The main arrangements made under this scheme involve the following:

- Effective retirement date;
- Pensionable salary;
- The portion of the salary over which no pension entitlement is built up;
- The employee's contribution to the pensionable earnings;
- Accrual via the available sliding scale;
- Insurance for the partner and orphan's pension.

The provisions of the Dutch Pension Act apply to this pension scheme. Plan International pays contributions to the insurance companies on a contractual basis. The contribution payable for the reporting year is recognised as an expense. Prepaid contributions are recognised as accruals.

Depreciation and amortisation

Intangible fixed assets are amortised and tangible fixed assets are depreciated from the time they are ready for commissioning over the expected future useful life of the asset. Land and investment properties are not depreciated.

Interest income and interest expenditure

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

Operating leases

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

Determination of results

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

The cash flow statement

The cash flow statement has been prepared using the indirect method. Cash in the cash flow statement consists of cash and cash equivalents. Cash flows in foreign currencies have been translated at the

transaction rate. There are no financing activities. Investments in tangible and intangible fixed assets include only those investments for which cash was used during the financial year.

11.4.4 Intangible fixed assets

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

	2022/2023	2021/2022
	€ * 1,000	
Carrying amount at 30 June	199	272
ACQUISITION VALUE		
Opening balance at 1 July	411	411
Investments	-	-
Disposals	-45	-
Closing balance at 30 June	366	411
ACCUMULATED AMORTISATION		
Opening balance at 1 July	212	139
Amortisation in reporting year	4	73
Amortisation on disposals	-	-
Closing balance at 30 June	216	212
Closing balance at 30 June	150	199

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

11.4.5 Tangible fixed assets

Movements in tangible fixed assets are as follows:

	2022/2023	2021/2022
	€ * 1,000	
Carrying amount at 30 June	415	54
ACQUISITION VALUE		
Opening balance at 1 July	543	150
Investments	303	393
Disposals	-	-
Closing balance at 30 June	846	543
ACCUMULATED DEPRECIATION		
Opening balance at 1 July	128	96
Depreciation in reporting year	19-	32
Depreciation on disposals	-	-
Closing balance at 30 June	109	128
Carrying amount at 30 June	737	415

At the balance sheet date, an assessment was made as to whether fixed assets had been impaired. This was not the case during the reporting year. The tangible fixed assets item mainly consists of investments in fixtures and fittings and computer hardware. The investments in the reporting year mainly relate to the refurbishment and furnishing of the new office, to which Plan International moved at the end of 2022.

11.4.6 Receivables and accruals

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

	30 June 2023	30 June 2022
	€ * 1,000	
Estates receivable	2,760	1,499
Prepaid pension contributions	86	78
Current account with Plan International	417	7,514
Other prepaid and receivable contributions	787	705
	4,050	9,796

The difference in the current account with Plan International is explained by a prepayment in the reporting year 2021/2022 of €7.5 million. This prepayment did not take place in the reporting year. The item 'Estates receivable' has increased due to a number of estates, the size of which was able to be determined in May and June 2023 based on available information.

The item 'Other prepaid and receivable contributions' relates in particular to a prepaid contribution for a project with Plan International in Colombia.

.11.4.7 Cash and cash equivalents

€ * 1,000

	30 June 2023	30 June 2022
Cash and bank balances	18,183	17,325
Savings accounts with Rabobank (S&P rating A+, June 2023)	1,001	2,999
Savings accounts with ASN Bank (S&P rating A-, June 2023)	49	2,465
Deposit with ING Bank (S&P rating A-, June 2023)	9,900	2,002
	29,133	24,791

The increase in cash and cash equivalents is mainly explained by contributions from various donors that were received in the reporting year but were only partly spent.

Plan International holds available cash in a savings or deposit account with several banks: Rabobank, ASN Bank or ING Bank. Banks are selected on the basis of a periodic review through the Dutch Fair Bank Guide and their credit rating, preferably an A rating. In Plan International's asset policy, a conscious decision has been made not to invest (e.g. in shares).

The foregoing is laid down in the financial statute approved by the Supervisory Board. All funds, other than deposits, are payable on demand. The deposits are all payable within one year.

11.4.8 Reserves and funds

Reserves

Reserves break down as follows:

Appropriated reserves

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

€ * 1,000

Unconditional pledges

	Gross	Implementation costs in the Netherlands	Net	Balance of appropriated reserves at 30 June 2022	Total available	Spent through Plan Int. Global Hub or directly	Spent in the Netherlands	Movement in the conti- nuity reserve	Balance of appropriated reserves at 30 June 2023
Gifts and donations (*)	5,677	1,638	4,039	3,488	7,527	2,908	56	-	4,563
Campaigns	-	-	-	318	318	-	-	-	318
Corporate partners	264	27	237	242	479	137	109	-	233
Gifts in kind	-	-	-	-	-	-	-	-	-
Estates	2,642	795	1,847	3,553	5,400	1,839	8	-	3,553
Nationale Postcode Loterij	3,150	945	2,205	6,466	8,671	2,037	168	-	6,466
Totals	11,733	3,405	8,328	14,067	22,395	6,921	341	-	15,133

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

Continuity reserve

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

The assumptions are the following:

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

€ * 1,000

Continuity reserve

Status at 1 July 2022	2,381
Movement in continuity reserve	300
Status at 30 June 2023	2,681

The systematics regarding the size of the continuity reserve were reviewed with the Supervisory Board in November 2021, which included a consideration of the aforementioned risks of repayment regarding conditional gifts and a sudden drop in revenue. The conclusion was that the size was adequate but should preferably be raised to €2,700,000 in steps.

The last of these steps was taken at the end of reporting year 2022/2023, with an increase of €300,000. This keeps the level of the reserve well below the maximum amount of the Goede Doelen Nederland guidance. This guidance indicates that the level of the reserve should be a maximum of 1.5 times the costs of the work organisation, so for Plan International this is $1.5 \times €11,420,752 = €17,131,128$.

Funds

€ * 1,000

	Gross	Implementation costs in the Netherlands	Net	Balance at 30 June 2022	Total available	Spent through Plan Int. Global Hub or directly	Spent in the Netherlands	Balance at 30 June 2023
Revenue from third-party campaigns								
Giro555 (SHO)	1,500	105	1,395	3,373	4,768	1,331	812	2,625
Totals	1,500	105	1,395	3,373	4,768	1,331	812	2,625

The movements in the fund for the Cooperating Aid Organisations (Samenwerkende Hulporganisaties; SHO) are mainly explained by the Giro555 campaign for Ukraine. Additional contributions were received from this campaign in this financial year. Funds received in the previous year were spent within the programme.

11.4.9 Long-term debt

€ * 1,000

	30 June 2023	30 June 2022
Grant liabilities	11,287	13,655

The decrease in grant liabilities is explained by the spending of contingent income from this year and last year. Revenue has grown over the past two years.

Grant liabilities consist of the balance of €29.7 million of donor pledges less advances received and €41.0 million of project commitments. This amount is pledged in contracts as follows:

Financial year	Total
2023/2024	€ 23,365,841
2024/2025	€ 14,659,222
2025/2026	€ 3,419,706
2026/2027 and beyond	€ 0
Total	€ 41,444,769

Grant liabilities, such as conditional donations, break down by donor source, as follows:

€ * 1,000

	Balance at 30 June 2022	Received (incl. interest)	Total available	Remittances to alliance partners	Spent through Plan Int. Global Hub or directly	Implementation costs in the Netherlands	Balance at 30 June 2023
Strategic Partnerships (GAA, Yes I Do)	7,300	15,313	22,613	8,334	8,113	642	5,524
Other Foreign Affairs	2,204	18,758	20,962	10,209	7,405	511	2,837
European Union	3,920	9,210	13,130	1,298	8,034	526	3,272
Corporate partners	-490	330	-160	-	454	3	-617
Non-profit organisations	428	814	1,242	-	1,019	46	177
Postcode Loterij extra draw	196	-	196	-	142	-	54
Raised locally	97	433	530	-	431	59	40
Total	13,655	44,858	58,513	19,841	25,598	1,787	11,287

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

11.4.10 Short-term debt

€ * 1,000

	30 June 2023	30 June 2022
- Accounts payable	1,095	535
- Sponsorship contributions received in advance	807	824
- Reserve for holidays	225	244
- Other short-term debt	217	122
	2,344	1,725

The increase in short-term debt compared to last reporting year is mainly explained by higher accounts payable at the balance sheet date. This high has now been reduced. Short-term debt has a maturity of less than one year.

11.4.11 Off-balance sheet rights and liabilities

The liabilities are divided into project liabilities under the objective and other liabilities for Plan International's office.

€ * 1,000

Contingent project liabilities	30 June 2023
Financial year	
2022/2023	7,085
2023/2024	911
2024/2025	201
2025/2026	120
2026/2027 and beyond	119
	8,436

At 30 June 2023, Plan International had €8.4 million of off-balance sheet contingent contractual liabilities outstanding for projects to be implemented financed with **non-contingent** funding.

Liabilities under **contingent** funding are disclosed under grant liabilities (12.9).

€ * 1,000

Other liabilities	30 June 2023
Financial year	
2023/2024	247
2024/2025	259
2025/2026	273
2026/2027	285
Multi-year	75
	1,139

Rent and bank liabilities

The contract for the office at Stadhouderskade 60 in Amsterdam ran from 2013 to 2022. This contract thus expired during the reporting year. The bank guarantee attached to this contract worth €75,000 has not yet been released.

A new contract has been entered into for the lease of a new office at Baarsjesweg 224 in Amsterdam, running from September 2022 to August 2032. A bank guarantee has also been issued for this purpose.

Other liabilities

Plan International has entered into a printer rental agreement with Xerox, running from September 2022 for a period of 60 months. The cost of this is €11,424 excluding VAT per year.

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

12. Income

12.1. Breakdown of revenue raised

€ * 1,000

	Revenue from private sponsors	Revenue from corporate sources	Revenue from lottery distribution funds	Revenue from government grants	Revenue from other non-profit organisations	Total 2022/2023	Budgeted 2022/2023	Total 2021/2022
Child sponsorship	13,226	-	-	-	-	13,226	12,934	13,751
Structural project sponsorship	5,459	-	-	-	-	5,459	5,081	4,560
One-time project sponsorship	218	-	-	-	-	218	492	159
Gifts and donations	-	-	3,150	-	1,500	4,650	5,994	9,735
Earmarked international	-	-	142	-	1,065	1,207	800	1,827
Estates	2,641	-	-	-	-	2,641	1,500	2,078
Campaigns	-	-	-	-	-	-	-	-
Corporate partners	-	851	-	-	-	851	1,370	2,354
Government grants	-	-	-	45,563	-	45,563	41,556	31,598
Sum of revenue raised 2022/2023	21,544	851	3,292	45,563	2,565	73,815	69,727	66,062
Budgeted 2022/2023	20,007	1,370	3,150	41,556	3,644	69,727		
Realised 2021/2022	20,548	2,354	4,516	31,598	7,046	66,062		

Total revenue was 6% (€4.1 million) higher than budgeted. The main differences from the budget are:

- Child sponsorship and project sponsorship

Revenue from child sponsorship is €0.3 million higher than budgeted, but shows a slight decrease of 4% compared to the previous reporting year. However, this is partly offset by higher revenue from project sponsorship (structural and one-time). This is €0.4 million higher than budgeted.

This year, child and project sponsors were actively recruited through face-to-face recruitment, online channels and direct mail. A lot of effort has also gone into retaining sponsors. As a result, the decrease in the number of child sponsors is less than expected and also less than in previous years. There has been an increase in the number of project sponsors.

- Gifts and donations

Gifts and donations were €1.3 million lower than budgeted, due to a larger share of revenue from the highly successful Giro555 campaign for Ukraine being recognised in the previous financial year.

In total, this campaign has resulted in an additional contribution of €1.5 million in this financial year. This amount is included as revenue from other non-profit organisations.

- Estates

Plan International received a number of large estates during the reporting year. The valuation of all estates to be settled resulted in income being €1.1 million higher than budgeted.

- Earmarked international

This concerns earmarked contributions, including from Nationale Postcode Loterij and other non-profit organisations, for international programmes. These are €0.4 million higher than budgeted, partly due to a project with the Bernard van Leer Foundation.

- Corporate partners

After an increase in the previous reporting year, income in this reporting year is €0.5 million lower than budgeted.

Compared to the previous reporting year, total income increased by 12% (€7.7 million). Although this increase is seen almost across the board, it is mainly driven by revenue from government grants.

Income from the various revenue sources breaks down as follows:

12.2. Child sponsorship

€ * 1,000

Child sponsorship	2022/2023	Budgeted 2022/2023	Movement as a % of the budget	2021/2022
Total child sponsorship	13,226	12,934	2.3	13,751

Revenue from child sponsorship was 2.3% higher than budgeted. Compared to the previous reporting year, this is a decrease of 4%. Revenue from child sponsorship relates to periodic contributions from private sponsors to support the communities of the sponsored children. These contributions were received in 2022/2023 and are unconditional.

The change in the number of sponsors compared to the previous reporting year can be shown as follows:

Number of sponsors	Child sponsors	Structural project sponsors	Structural total number of sponsors	One-time total number of sponsors
30 June 2022	39,997	49,436	89,433	
Increase in the number of sponsors	418	19,046	19,464	
Decrease in the number of sponsors	2,426	11,709	14,135	
One-time sponsors				7,650
30 June 2023	37,989	56,773	94,762	7,650

The change in the number of sponsored children can be shown as follows:

Number of sponsored children

30 June 2022	45,408
Increase in the number of sponsored children	475
Decrease in the number of sponsored children	2,620
30 June 2023	43,263

12.3. Project sponsorship (structural and one-time)

€ * 1,000

	2022/2023	Budgeted 2022/2023	Movement as a % of the budget	2021/2022
Structural project sponsorship	5,459	5,081	7.4	4,560
One-time project sponsorship	218	492	-55.7	159
Total project sponsorship (including one-time)	5,677	5,573	1.9	4,719

This concerns one-time and structural gifts and donations from sponsors or third parties. Structural project sponsorship increased by 7.4% compared to the budget and a whopping 30.1% compared to last year. Overall, however, revenue was 1.9% higher than budgeted. Total project sponsorship revenue is 25.8% higher than last year.

12.4. Gifts and donations

€ * 1,000

	2022/2023	Budgeted 2022/2023	Movement as a % of the budget	2021/2022
Giro555 (SHO)	1,500	2,844	-47.3	6,585
Nationale Postcode Loterij	3,150	3,150	0.0	3,150
Total Gifts and donations not earmarked	4,650	5,994	-22.4	9,735

The revenue budgeted for Giro555 campaigns is higher than the amount realised, because part of the revenue had already been recognised in the previous reporting year. The revenue in the reporting year relates to additional contributions from the successful campaign for Ukraine.

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

Campaign: Sulawesi.

	Financial year	Up to financial year
Income		
Revenue from third-party campaigns	-	1,071,556
Interest		
Total income	-	1,071,556
Cost of preparation and coordination (operating expense reimbursement)		
Operating expense reimbursement	-	70,134
Total available for aid activity		1,001,422
Expenditure		
Insight into on-site spending		
• On-site spending by the implementing organisation	-	1,001,422
• On-site spending by the international umbrella		
• On-site spending by the participants themselves		
Total spending	-	1,001,422

Campaign: Help victims in Beirut

	Financial year	Up to financial year
Income		
Revenue from third-party campaigns	7,427	842,103
Interest		
Total income	7,427	842,103
Cost of preparation and coordination (operating expense reimbursement)		
Operating expense reimbursement	-2,426	56,521
Total available for aid activity	9,853	785,582
Expenditure		
Insight into on-site spending		
• On-site spending by the implementing organisation	13,245	785,582
• On-site spending by the international umbrella		
• On-site spending by the participants themselves		
Total spending	13,245	785,582

Campaign: Ukraine

	Financial year	Up to financial year
Income		
Revenue from third-party campaigns	1,500,000	8,000,000
Interest		
Total income	1,500,000	8,000,000
Cost of preparation and coordination (operating expense reimbursement)		
Operating expense reimbursement	68,364	523,364
Total available for aid activity	1,431,636	7,476,636
Expenditure		
Insight into on-site spending		
• On-site spending by the implementing organisation	3,888,046	4,065,581
• On-site spending by the international umbrella		
• On-site spending by the participants themselves		
Total spending	3,888,046	4,065,581

Information on international remittances for emergency assistance in the reporting year:**1. SHO**

In the reporting year, €2,143,000 was remitted internationally in respect of the Giro555 campaigns for Ukraine.

2. Remittance to alliance partners in emergency assistance programmes

In the reporting year, about €11,507,000 was transferred to emergency assistance alliance partners with whom Plan International runs programmes. These were the programmes:

2022/2023

Dominican Republic ECHO	6,465
Ethiopia Joint Response	2,485,370
Ethiopia ECHO	860,000
Mozambique Joint Response	2,299,618
Sudan Joint Response	5,345,095
South Sudan Joint Response	431,017
South Sudan Women, Peace, Security	79,380
Total remittances to alliance partners for emergency assistance	11,506,944

3. Other international remittances for emergency assistance

In the reporting year, in addition to the aforementioned Giro555 remittance and the remittance to humanitarian alliance partners, €10,414,000 was also remitted internationally for humanitarian aid.

This brings the total international remittance for humanitarian aid (1 to 3) to €24 million for this reporting year, a substantial increase compared to the previous year (€15 million).

12.5. Revenue from other organisations (earmarked international)

€ * 1,000

	2022/2023	Budgeted 2022/2023	Movement as a % of the budget	2021/2022
Revenue from lottery distribution funds	142	-	0.0	1,366
Revenue from non-profit organisations	1,065	800	33.2	461
Earmarked international	1,207	800	50.9	1,827

Revenue from other organisations is higher than budgeted, mainly due to phase 2 of the First Steps' Big Step project (funded by the Bernard van Leer Foundation).

Revenue from non-profit organisations breaks down at project level as follows:

€ * 1,000

Programme	Balance sheet position at 30 June 2022	Project fee received Incl. interest	Movement in balance sheet ability	Total income 2022/2023	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2022/2023	Balance sheet position at 30 June 2023
Addressing Root Causes of Migration (Ethiopia)	-113	-	8	8	7	0	8	-120
Investing in Young Children (Lebanon, phase 2)	1	-	-	-	-	-	-	1
Protection and Economic Empowerment of Youth in Thailand	66	152	-152	-	-	-	-	218
First Steps' Big Step, phase 2	255	475	492	967	921	46	967	-237
Taxi	-	7	-7	-	-	-	-	7
La League Expandiendo Horizontes	-	180	-89	91	91	-	91	89
B-Ready II	202	-	-	-	-	-	-	202
UEFA: La League	17	-	-	-	-	-	-	17
Total	428	814	251	1,065	1,019	46	1,065	177

12.6. Estates

Revenue from inheritances is recognised on this line.

€ * 1,000

	2022/2023	Budgeted 2022/2023	Movement as a % of the budget	2021/2022
Total estates	2,641	1,500	76.1	2,078

This reporting year saw a number of sizeable estates given to Plan International, resulting in revenue being higher than budgeted and higher than in the previous reporting year.

12.7. Campaigns

This relates to the recognition of revenue from small-scale campaigns and special donations.

€ * 1,000

	2022/2023	Budgeted 2022/2023	Movement as a % of the budget	2021/2022
Total campaigns	-	-	0.0	-

No campaigns were held during the reporting year.

12.8. Corporate partners

This relates to the recognition of revenue from corporate sources. These corporate partners support various projects, often providing local expertise and assistance through their own staff in Plan International's programme countries.

€ * 1,000

	2022/2023	Budgeted 2022/2023	Movement as a % of the budget	2021/2022
Unconditional donations from corporate partners	265	-	-	488
Conditional donations from corporate partners	457	1,230	-62.8	1,742
Gifts in kind	129	140	-7.9	124
Total revenue from corporate sources	851	1,370	-38.0	2,354

Revenue from corporate partners was €0.5 million lower than budgeted, mainly due to a number of expiring conditional donations.

Besides project contributions and donations, Plan International received gifts in kind during the reporting year from DLA Piper (in the form of legal advice from their staff) and Accenture (pro bono consulting hours).

12.8.1 Unconditional pledges (donations) from corporate partners

See also note 8, Reserves and funds. Revenue relating to unconditional pledges in this reporting year is €0.3 million.

12.8.2 Conditional pledges from corporate partners

The contingent revenue from corporate partners breaks down at project level as follows:

€ * 1,000

Programme	Balance sheet position at 30 June 2022	Project fee received incl. interest	Movement in balance sheet liability	Total income 2022/2023	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2022/2023	Balance sheet position at 30 June 2023
Employment for Vulnerable Women	-96	-	55	55	55	-	55	-150
Wired for Work	-5	-	89	89	89	-	89	-93
La League: Fathers and daughters, together, putting teenage pregnancies and child marriages offside.	-33	-	-	-	-	-	-	-33
Science, Technology, Engineering and Mathematics: Girls can do IT!	15	-	-	-	-	-	-	15
YEE Skills training	1	-	-	-	-	-	-	1
Youth Employment Solutions Shaanxi project	-4	50	58	108	100	8	108	-62
Women Lead Change - Empowering women to save livelihoods and highlands	25	150	-130	20	20	-	20	155
WASH SDG programme Indonesia	-25	-	-	-	-	-	-	-25
STEM 2.0 - Girls can do IT!	-5	130	-29	101	101	-	101	24
La League - Champions of Change, phase 2	-364	-	-	-	-	-	-	-364
TUI Academy	-	-	85	85	90	-5	85	-85
Total	-490	330	127	457	454	3	457	-617

12.9. Government grants

12.9.1 Notes on strategic partnerships

Break Free!

Plan International has formed the Break Free! alliance, together with Forum for African Women Educationalists (FAWE) and Sexual and Reproductive Health and Rights Africa Trust (SAT). In Break Free! we work to prevent child marriage, teenage pregnancy and female genital mutilation (FGM). Break Free! works with young people and youth organisations to improve access to sexual and reproductive health and rights (SRHR) and education for young people. Break Free! also supports youth and youth organisations in lobbying against child marriage and female circumcision. The programme is run in strategic partnership with the Ministry of Foreign Affairs and was launched in January 2021.

She Leads

She Leads is a partnership of Plan International, African Women's Development and Communications Network (FEMNET), Defence for Children – ECPAT Netherlands and Terre des Hommes Netherlands, with the Ministry of Foreign Affairs as strategic partner. The aim of She Leads is to increase the influence of girls and young women in decision-making at local, national and international levels so that prevailing gender norms change. The She Leads programme was launched on 1 January 2021.

Leaders of Peace

In the Leaders of Peace alliance, Plan International, together with Assistance Mission for Africa (AMA), HealthNet TPO, EVE and PAX Netherlands, is committed to the rights of girls and women. With the Ministry of Foreign Affairs as a strategic partner, the organisations are working to create an environment where girls and women are safer, stronger and heard. We also want them to be able to influence peace processes and conflict prevention. The Leaders of Peace programme was launched on 1 January 2021.

Girls Advocacy Alliance

The Girls Advocacy Alliance (GAA) was a programme implemented by Plan International with Dutch partners Defence for Children-ECPAT and Terre des Hommes. The programme aimed to address violence against girls and young women and realise economic and other opportunities for girls and women through lobbying and influencing. In terms of activities, the GAA programme was completed in December 2020.

Yes I Do

In the Yes I Do alliance, Plan International worked with Amref Flying Doctors, Choice for Youth and Sexuality, the KIT Royal Tropical Institute and Rutgers to address gender inequality, poverty and disenfranchisement of girls. These three causes are at the root of the persistence of female circumcision, child marriage and teenage pregnancy. In terms of activities, the Yes I Do programme was completed in December 2020.

Revenue from government grants in respect of strategic partnerships with the Ministry of Foreign Affairs breaks down at project level as follows:

	Balance sheet position at 30 June 2022	Project fee received incl. interest	Movement in balance sheet liability	Total income 2022/2023	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2022/2023	Balance sheet position at 30 June 2023
Programme								
Girls Advocacy Alliance	7	-	36	36	36	-	36	-29
Yes I Do	-16	-	-	-	-	-	-	-16
Break Free!	2,623	5,691	274	5,965	5,671	294	5,965	2,349
She Leads	4,201	9,622	913	10,535	10,228	307	10,535	3,288
Leaders of Peace	484	-	553	553	512	41	553	-69
Total	7,299	15,313	1,776	17,089	16,447	642	17,089	5,522

The final justifications of grants received for the Girls Advocacy Alliance and Yes I Do projects completed during the financial year have been submitted to the donor and are awaiting final approval and settlement.

12.9.2 Overview of other Dutch government grants

Revenue from government grants in respect of other grants from the Ministry of Foreign Affairs breaks down at project level as follows:

€ * 1,000

Programme	Balance sheet position at 30 June 2022	Project fee received incl. interest	Movement in balance sheet liability	Total income 2022/2023	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2022/2023	Balance sheet position at 30 June 2023
Protection against Violence								
Down to Zero	-119	625	-279	345	328	17	345	160
O2P Agents of Change Unite against FGM/C	52	-	-	-	-	-	-	52
Eliminate Forced Child Marriage Ethiopia (Phase 2)	2	-	-	-	-	-	-	2
Protect Children from Violence in Ningxia	5	-	-	-	-	-	-	5
Ready for The Future	62	-	47	47	47	-	47	16
Adressing Root Causes of Migration	-	258	-166	92	86	6	92	166
Humanitarian Aid (DRM)								
Vrouwen Vrede Veiligheid	-91	-	95	95	89	6	95	-185
B-Ready	-218	25	-5	20	18	1	20	-213
Joint Responses in Africa (Sudan, South Sudan, CAR, Nigeria, Burkina Faso), Colombia (Venezuela crisis), Vietnam (Covid-19) and Mozambique (Covid-19)	3,025	15,090	235	15,325	14,977	348	15,325	2,791
Water, Sanitation and Hygiene (WASH)								
Integrated WASH & FNS programme	198	-	-	-	-	-	-	198
DGIS-Funds Sustainable Water	-149	-	-	-	-	-	-	-149
Sanitation in Peri-urban Areas II (SPA II)	-153	-20	20	-	-	-	-	-173
WASH SDG Consortium	-624	1,968	-909	1,058	1,010	48	1,058	285
Healthy Village (Gender-transformative WASH and Nutrition)	191	813	322	1,136	1,052	84	1,136	-131
WASH First	25	-	8	8	8	1	8	17
Total	2,207	18,758	-633	18,126	17,614	511	18,126	2,839

12.9.3 Overview of European Union grants (including ECHO programmes)

The revenue from European grants breaks down at project level as follows:

€ * 1,000

Programme	Balance sheet position at 30 June 2022	Project fee received incl. interest	Movement in balance sheet liability	Total income 2022/2023	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2022/2023	Total expenditure 2022/2023
Regional Development and Protection Plan - RDPP (Ethiopia)	-718	987	-694	294	277	16	294	-25
Mubaderoon - Enterprises for Social Change	-195	171	-228	-57	-97	40	-57	33
Life-saving Child Protection and Education	-7	-	-	-	-	-	-	-7
Child Protection/Emergency Education YEI	35	-	-	-	-	-	-	35
SHIELD 2: Integrated EiE and CPIE Programme	11	-	-	-	-	-	-	11
BE ALERT: Prepare to Respond	-64	154	-63	91	91	-	91	-1
SHIELD 3: Integrated EiE and CPIE Programme	30	-	33	33	32	1	33	-3
Sustainable Social Protection and Livelihood Solutions for Severely Vulnerable Households in Lebanon	-513	1,703	-853	850	800	50	850	339
Child Protection and Primary Education in South Sudanese Refugee Camps	1	38	-38	-	-	-	-	39
Life-Saving Quality Protection and Education Services for South Sudanese Child Refugees	1,789	-	2,075	2,075	1,948	127	2,075	-286
Strengthening Community Disaster Preparedness and Protection Systems of Indigenous/Mestizo Communities	4	156	-139	17	17	-	17	144
SSD HIP 2021	821	400	333	733	725	8	733	488
OVOC Democratic Civic Space	626	-	688	688	646	43	688	-63
2022 Northern Crisis (Ethiopia)	2,078	5,600	-606	4,994	4,762	232	4,994	2,684
Safe Online Philippines	23	-	139	139	130	9	139	-116
Total	3,920	9,210	648	9,858	9,332	526	9,858	3,272

12.9.4 Overview of other government grants

Revenue from other government grants (locally received income) breaks down at project level as follows:

€ * 1,000

Programme	Balance sheet position at 30 June 2022	Project fee received incl. interest	Movement in balance sheet liability	Total income 2022/2023	Direct project and programme funding	Reimbursement of implementation costs	Total expenditure 2022/2023	Balance sheet position at 30 June 2023
Generation Breakthrough: Prevention of Gender-based Violence and Meeting SRHR Needs of Adolescents in Bangladesh	172	-	-	-	-	-	-	172
Bridges to the Future	-26	-	-	-	-	-	-	-26
Emergency Nutrition-specific and WASH-sensitive Response to Drought	-3	-	27	27	-	27	27	-30
Protection of Children in Emergency-Affected Areas of Gedeo Zone of SNNPR	-3	-	-	-	-	-	-	-3
Young Women's Political Participation and Leadership	-	-	-	-	-	-	-	-
Rede Meninas Líderes - PORTICUS	-6	-	1	1	-	1	1	-7
Projet d'amélioration de l'accès et de l'utilisation des services AEPHA durables par les populations pauvres et vulnérables dans divers départements du Bénin	-21	25	-25	-	-	-	-	4
Fortalecimiento Estructuras Juveniles para Igualdad de Género	-10	-	-	-	-	-	-	-10
Life-saving Interventions in Eastern Equatoria, Jonglei and Lakes States	-9	-	-	-	-	-	-	-9
Building Better Skills towards Recovery and Resilience during Covid-19	-	60	-	60	60	-	60	-
Teen Power for Better Life	-	-23	23	-	-	-	-	-23
Provision of SBC Services for Communities and Education Opportunities for Out-Of-School Children	-	371	30	400	371	30	400	-30
Total	94	433	55	488	431	57	488	39

Total revenue from government grants was 9.6% higher than budgeted in the reporting year. Compared to the previous reporting year, there has been a very large increase of 44.2%.

€ * 1,000

	2022/2023	Budgeted 2022/2023	Movement as a % of the budget	2021/2022
Total government grants 12.9.1 to 12.9.4	45,563	41,556	9.6	31,598

13. Expenditure

Included below are all expenses incurred by Plan International in connection with the objective during the reporting year. These expenses are classified into the following main activities:

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

Expenses are allocated on an accrual basis. Expenses directly related to a main activity are allocated directly as far as possible. The remaining expenses are distributed according to a key based on the number of persons employed in full-time positions (FTEs). When a person is fully employed for a particular main activity, they are recognised at 100 per cent there. Plan International applies the recommendation of Goede Doelen Nederland when allocating costs.

13.1. Spent on objectives

€ * 1,000

	Objective of NL progr. & alliances	Educ. & awareness objective	Remittance objective of Plan Int. Global Hub	Fundraising expenses	Management and administrative expenses	Actual 2022/2023	Budgeted 2022/2023	Actual 2021/2022
Note to burden sharing								
Direct costs								
Grants and contributions	19,984	-	-	-	-	19,984	7,729	10,215
International remittances	-	-	35,393	-	-	35,393	41,820	34,974
Work outsourced	2,631	-	-	-	-	2,631	1,725	3,169
Publicity and communication	2,060	2,654	-	-	-	4,714	7,221	3,420
Staff costs	2,686	959	-	-	-	3,645	3,547	3,147
Housing costs	159	57	-	-	-	216	207	186
Office and general costs	618	221	-	-	-	839	1,066	705
Depreciation and interest	70	24	-	-	-	95	126	55
Total direct costs	28,208	3,915	35,393	-	-	67,517	63,441	55,872
Spent on objectives/ total expenses						92.2%	91.5%	92.0%
Average number staff FTE related to the objective	44.9	16.0	-	-	-	60.9	60.8	54.8
Indirect costs								
Publicity and communication	-	-	-	2,027	19	2,046	1,597	1,217
Staff costs	-	-	-	2,067	737	2,804	3,079	2,812
Housing costs	-	-	-	122	44	166	180	166
Office and general costs	-	-	-	477	170	647	926	630
Depreciation and interest	-	-	-	54	19	73	109	49
Total indirect costs	-	-	-	4,747	989	5,736	5,891	4,874
Total cost 2022/2023	28,208	3,915	35,393	4,747	989	73,252	69,333	60,746
Budgeted 2022/2023	18,251	3,370	41,820	4,903	989	69,333		
Actual cost 2021/2022	18,395	2,503	34,974	3,966	908	60,746		

The spending percentage as a percentage of total expenditure (92.2%) is higher than budgeted (91.5%) due to more conditional grants being awarded than expected in the reporting year.

A: Programme development and management concerns spending for the purpose of supporting, from the Netherlands, selected projects in Plan International's programme countries. We do this through the exchange of lessons learned and monitoring, evaluation and reporting of projects (including the management of the Child Rights Alliance). We also inform the Dutch population about, and if possible actively involve them in, sustainable poverty and injustice reduction and distribution issues in the world.

The projects associated with these objectives can be found on Plan International's website: www.planinternational.nl.

B: Spending for the education and awareness-raising objective occurs when the organisation provides information whose primary purpose is to create awareness and change behaviour (other than giving money) among the target group.

This involves costs of, for example, updating the Plan International website with information on projects, volunteer and PR activities, information on projects for sponsored children and information provision to sponsors. Implementation costs include communication costs for, in particular dispatch of sponsorship post. In addition, these costs include part of the salary costs and associated costs of the Communication, Marketing and Sponsorship Services Department (sponsorship information and sponsorship administration).

C: The amounts made available internationally are detailed in note 13.7.

13.2. Revenue from fundraising

The indirect expenses associated with fundraising activities break down as follows:

	Actual 2022/2023	Budgeted 2022/2023	Actual 2021/2022
Spent on fundraising			
Publicity and communication	2,027	1,566	1,196
Staff costs	2,067	2,392	2,129
Housing costs	122	140	126
Office and general costs	478	720	478
Depreciation and interest	54	85	37
Total fundraising expenses	4,747	4,903	3,966
Fundraising as a percentage of expenditure	6.5%	7.1%	6.5%
Fundraising as a percentage of income	6.4%	7.0%	6.0%
Average number of staff in FTE associated with the objective	34.6	41.0	37.1

€ * 1,000

Compared to the budget, fundraising expenses expressed as a percentage of total expenditure were 0.6% lower. This is mainly due to staff and office costs being lower than budgeted in the reporting year. For Plan International, fundraising expenses as a proportion of total expenditure normally move between 7% and 9%.

13.3. Management and administration

Indirect expenses associated with management and administration are made up as follows:

	Actual 2022/2023	Budgeted 2022/2023	Actual 2021/2022
€ * 1,000			
Management and administrative expenses			
Publicity and communication	19	31	21
Staff costs	737	687	682
Housing costs	44	40	40
Office and general costs	170	207	153
Depreciation and interest	19	24	12
Total cost of management and administration	989	989	908
Management and administration as a percentage of expenditure	1.3%	1.4%	1.5%
Management and administration as a percentage of income	1.3%	1.4%	1.4%
Average number of staff in FTE	12.3	11.8	11.9

Compared to last year, the percentage of management and administration to total expenditure decreased very slightly (-0.2%), despite costs increasing slightly. Plan International internally applies its own standard of no more than 3%. The budgeted and realised percentages are well below this.

13.4. Sum of expenditure

The totals of the above expenses are:

€ * 1,000

Programme	Objective 2022/2023	Fund- raising 2022/2023	Management 2022/2023	Actual 2022/2023	Budgeted 2022/2023	Movement as a % of the budget	Actual 2021/2022
Grants and contributions	19,984	-	-	19,984	7,729	159	10,215
Remittances	35,393	-	-	35,393	41,820	-15	34,974
Work outsourced	2,631	-	-	2,631	1,725	53	3,169
Publicity and communication	4,714	2,027	19	6,758	8,819	-23	4,637
Staff costs	3,645	2,067	737	6,450	6,626	-3	5,959
Housing costs	216	122	44	382	387	-1	352
Office and general costs	839	477	170	1,487	1,992	-25	1,335
Depreciation and interest	95	54	19	167	235	-29	105
Total	67,517	4,747	989	73,252	69,333	5.7	60,746
Average number of employees (incl. replacements and on-call workers), expressed in FTE	60.9	34.6	12.3	107.8	113.6	-5	103.8
Average staff costs per employee (FTEs) in euros	59,787	59,787	59,787	59,787	58,296	3	57,445
Revenue per employee (FTEs) in euros				684,248	613,462	12	636,885

13.5. Expense allocation of staff costs

Staff-related costs can be summarised as follows:

€ * 1,000

Staff costs	Actual 2022/2023	Budgeted 2022/2023	Actual 2021/2022
Wages and salaries	3,655	3,990	3,399
Social security costs	1,146	1,075	994
Pension costs	822	750	692
Training costs	147	220	167
Other staff costs	680	591	707
Total	6,450	6,626	5,959

Wages and salaries are higher than last year due to an increase in FTEs and indexation of salaries (from 1 July 2022).

The higher other staff expenses are caused by hiring temporary staff.

Average number of FTEs	Actual 2022/2023	Budgeted 2022/2023	Actual 2021/2022
Objective FTEs	60.9	60.8	54.8
Fundraising FTEs	34.6	41.0	37.1
Management and Administration FTEs	12.3	11.8	11.9
Total	107.8	113.6	103.8

The numbers of FTEs presented in the table above relate to all employees working for Plan International. In this and last reporting year, there were five employees (4.1 FTEs) who performed their services entirely for other Plan International offices (Sweden, UK and Ireland). The costs of these employees are charged in full to these organisations. There are also two employees (2 FTEs) working for Plan International in the Netherlands, who are on the payroll of another Plan International office.

13.6. Expense allocation of housing costs

The expenses associated with housing are as follows:

€ * 1,000

Housing costs	Actual 2022/2023	Budgeted 2022/2023	Actual 2021/2022
Rent including rent reduction and less rental income	216	253	225
Service charges (gas, water, electricity and VAT compensation)	122	76	63
Other housing costs (security, cleaning, etc.)	44	58	64
Total	382	387	352

In December 2022, Plan International moved to a new office at Baarsjesweg in Amsterdam. This accommodation better facilitates Plan International's employees in doing their work and is fitting for a charitable organisation like Plan International in terms of location and appearance.

13.7. Made available internationally (Objective C)

Funds made available by Plan International to the Plan International Global Hub are:

- Remittances relating to child sponsorship funds received;
- Remittances relating to programmes.

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

€ * 1,000

	2022/2023	Budgeted 2022/2023	Movement as a % of the budget	2021/2022
Private sponsors	11,086	10,850	2	11,579
Corporate sources	504	964	-48	1,690
Lottery distribution funds	950	1,405	-32	2,505
Non-profit organisations	2,195	3,356	-35	1,702
Government grants	20,658	25,245	-18	17,498
Total made available internationally	35,393	41,820	-15	34,974

The higher international remittances compared to the previous reporting year are mainly explained by more government grants and projects being awarded in the reporting year than in the previous year.

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

13.8. Auditor's fees

In the financial year, the following amounts in auditor's fees were charged to the result:

€ * 1,000

2022/2023	PriceWaterhouse Coopers Accountants N.V.	Other network	Total network
Audit of the financial statements	100	0	100
Other audit work	146	0	146
Tax advice	0	0	0
Other non-audit services	28	0	28
Total	274	0	274

2021/2022	Pricewaterhouse Coopers Accountants N.V.	Other network	Total network
Audit of the financial statements	120	0	120
Other audit work	77	0	77
Tax advice	0	0	0
Other non-audit services	0	0	0
Total	197	0	197

14. Balance of financial income and expenditure

Financial income and expenditure consist of interest:

€ * 1,000

	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017
Deposits and cash	53	-104	-41	1	1	20	45
Total interest on bank accounts	53	-104	-41	1	1	20	45
Realised interest rate	0.2%	-0.4%	-0.2%	0.0%	0.1%	0.2%	0.7%

In the 2020/2022 period, negative interest was paid on bank account credit balances.

15. Remuneration of the Supervisory Board and Management Board

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

€ * 1,000

Breakdown of total remuneration of the Management Board	Actual 2022/2023	Actual 2021/2022
Name	Garance Reus-Deelder	Garance Reus-Deelder
Position	Managing Director	Managing Director
Type of employment (duration)	Fixed-term	Fixed-term
Hours per week	40	40
Part-time percentage	100%	100%
Period	1 July-30 June	1 July-30 June
Annual income		
Gross salary	117	111
Holiday pay	9	9
Fixed end-of-year bonus	-	-
Long service benefit/payment	-	-
Unused holidays	-	-
Total annual income	126	120
Taxed allowances/additions	1	1
Pension costs (employer's contribution)	29	26
Pension compensation	-	-
Other future remuneration	-	-
Benefits on termination of employment	-	-
Total employer charges	156	147

Management Board remuneration

On the advice of the remuneration committee, the Supervisory Board adopted the remuneration policy and determined the level of Management Board remuneration and the level of other remuneration components. The policy is updated annually. The last review was in May 2023.

In determining its remuneration policy and setting remuneration, Plan International follows the Regulations for the Remuneration of Managing Directors of Charitable Organisations (see www.goededoelennederland.nl).

The regulations give a maximum standard for annual income using weight criteria. The remuneration committee annually weighs the situation at Plan International in November. This resulted in a so-called 'BSD score' of 530 points with a maximum annual income of €178,309 (1 FTE/12 months). This is the maximum annual income as set out in Appendix 4 to the Regulations for the Remuneration of Managing Directors of Charitable Organisations, dated October 2022.

The Management Board's actual annual income relevant for the assessment against the applicable ceilings amounted to **€126,230** for Garance Reus-Deelder (1 FTE/12 months).

This remuneration (gross salary, including holiday pay) remained well within the aforementioned applicable ceiling in respect of annual income.

The annual income, taxed allowances/additions, employer's pension contribution, pension compensation and other future remuneration remained well within the maximum amount of €223,000 per year included in the regulations. Moreover, the taxed allowances/additions, the employer's pension contribution and the other future remuneration were in reasonable proportion to annual income.

A telephone allowance of €480 and an end-of-year bonus of €672 (gross) were also paid to Garance Reus-Deelder in 2021/2022 (this end-of-year bonus was paid to all Plan International employees, but is not part of the employment contracts concluded with the employees or the Managing Director).

Additional positions of the Management Board

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

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

Supervisory Board remuneration

Members of Plan International's Supervisory Board are unpaid in the sense that they do not receive any monetary remuneration for membership of the Supervisory Board. However, expenses are incurred for meetings, for example, and members can claim expenses associated with performing their duties, such as travel expenses, from Plan International. For the reporting year, the aforementioned costs amounted to €115.97. In the previous reporting year 2021/2022, the amount was €87.11.

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

16. Events after the balance sheet date

There are no events to report after the balance sheet date of the financial statements until the adoption of the financial statements by the Supervisory Board on 28 November 2023 that affect the fairness of the financial summaries in these financial statements.

Amsterdam, 28 november 2023

Managing Director

Chair of the Supervisory Board

12. Other information



Controleverklaring van de onafhankelijke accountant

Aan: de directie en de raad van toezicht van Stichting Plan International Nederland

Verklaring over de jaarrekening FY23

Ons oordeel

Naar ons oordeel geeft de jaarrekening FY23 van Stichting Plan International Nederland ('de stichting') een getrouw beeld van de grootte en de samenstelling van het vermogen van de stichting op 30 juni 2023 en van het resultaat voor het jaar geëindigd op 30 juni 2023 in overeenstemming met Richtlijn 650 'Fondsenwervende instellingen' van de Nederlandse Raad voor de Jaarverslaggeving (RJ 650).

Wat we hebben gecontroleerd

Wij hebben de in dit jaarverslag opgenomen jaarrekening FY23 van Stichting Plan International Nederland te Amsterdam gecontroleerd.

De jaarrekening bestaat uit:

- de balans per 30 juni 2023 (na resultaatbestemming);
- de staat van baten en lasten voor het jaar geëindigd op 30 juni 2023; en
- de toelichting met een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en overige toelichtingen.

Het stelsel voor financiële verslaggeving dat is gebruikt voor het opmaken van de jaarrekening is RJ 650.

De basis voor ons oordeel

Wij hebben onze controle uitgevoerd volgens Nederlands recht, waaronder ook de Nederlandse controlestandaarden vallen. Onze verantwoordelijkheden op grond hiervan zijn beschreven in de paragraaf 'Onze verantwoordelijkheden voor de controle van de jaarrekening'.

Wij vinden dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.

Onafhankelijkheid

Wij zijn onafhankelijk van Stichting Plan International Nederland zoals vereist in de Verordening inzake de onafhankelijkheid van accountants bij assuranceopdrachten (ViO) en andere voor de opdracht relevante onafhankelijkheidsregels in Nederland. Verder hebben wij voldaan aan de Verordening gedrags- en beroepsregels accountants (VGBA).

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Verklaring over de in het jaarverslag opgenomen andere informatie

Het jaarverslag omvat ook andere informatie. Dat betreft alle informatie in het jaarverslag anders dan de jaarrekening en onze controleverklaring daarbij.

Op grond van onderstaande werkzaamheden zijn wij van mening dat de andere informatie:

- met de jaarrekening verenigbaar is en geen materiële afwijkingen bevat;
- alle informatie bevat die op grond van RJ 650 is vereist voor het jaarverslag.

Wij hebben de andere informatie gelezen en hebben op basis van onze kennis en ons begrip, verkregen vanuit de jaarrekeningcontrole of anderszins, overwogen of de andere informatie materiële afwijkingen bevat.

Met onze werkzaamheden hebben wij voldaan aan de vereisten in de Nederlandse Standaard 720. Deze werkzaamheden hebben niet dezelfde diepgang als onze controlewerkzaamheden bij de jaarrekening.

De directie is verantwoordelijk voor het opstellen van de andere informatie, waaronder het jaarverslag in overeenstemming met RJ 650.

Verantwoordelijkheden met betrekking tot de jaarrekening en de accountantscontrole

Verantwoordelijkheden van de directie en de raad van toezicht voor de jaarrekening

De directie is verantwoordelijk voor:

- het opmaken en het getrouw weergeven van de jaarrekening in overeenstemming met RJ 650; en voor
- een zodanige interne beheersing die de directie noodzakelijk acht om het opmaken van de jaarrekening mogelijk te maken zonder afwijkingen van materieel belang als gevolg van fouten of fraude.

Bij het opmaken van de jaarrekening moet de directie afwegen of de stichting in staat is om haar werkzaamheden in continuïteit voort te zetten. Op grond van genoemde verslaggevingsstelsel moet de directie de jaarrekening opmaken op basis van de continuïteitsveronderstelling, tenzij de directie het voornemen heeft om de stichting te liquideren of de bedrijfsactiviteiten te beëindigen of als beëindiging het enige realistische alternatief is. De directie moet gebeurtenissen en omstandigheden waardoor gerede twijfel zou kunnen bestaan of de stichting haar bedrijfsactiviteiten kan voortzetten, toelichten in de jaarrekening.

De raad van toezicht is verantwoordelijk voor het uitoefenen van toezicht op het proces van financiële verslaggeving van de stichting.



Onze verantwoordelijkheden voor de controle van de jaarrekening

Onze verantwoordelijkheid is het zodanig plannen en uitvoeren van een controleopdracht dat wij daarmee voldoende en geschikte controle-informatie verkrijgen voor het door ons af te geven oordeel.

Onze doelstellingen zijn een redelijke mate van zekerheid te verkrijgen over de vraag of de jaarrekening als geheel geen afwijking van materieel belang bevat als gevolg van fraude of van fouten en een controleverklaring uit te brengen waarin ons oordeel is opgenomen. Een redelijke mate van zekerheid is een hoge mate maar geen absolute mate van zekerheid en is geen garantie dat een controle die overeenkomstig de controlestandaarden is uitgevoerd altijd een afwijking van materieel belang ontdekt wanneer hier sprake van is.

Afwijkingen kunnen ontstaan als gevolg van fraude of fouten en zijn materieel indien redelijkerwijs kan worden verwacht dat deze, afzonderlijk of gezamenlijk, van invloed kunnen zijn op de economische beslissingen die gebruikers op basis van deze jaarrekening nemen. De materialiteit beïnvloedt de aard, timing en omvang van onze controlewerkzaamheden en de evaluatie van het effect van onderkende afwijkingen op ons oordeel.

Een meer gedetailleerde beschrijving van onze verantwoordelijkheden is opgenomen in de bijlage bij onze controleverklaring.

Amsterdam, 4 december 2023
PricewaterhouseCoopers Accountants N.V.

Origineel getekend door drs. R.S.F. Loesberg RA



Bijlage bij onze controleverklaring over de jaarrekening FY23 van Stichting Plan International Nederland

In aanvulling op wat is vermeld in onze controleverklaring hebben wij in deze bijlage onze verantwoordelijkheden voor de controle van de jaarrekening nader uiteengezet en toegelicht wat een controle inhoudt.

De verantwoordelijkheden van de accountant voor de controle van de jaarrekening

Wij hebben deze accountantscontrole professioneel-kritisch uitgevoerd en hebben waar relevant professionele oordeelsvorming toegepast in overeenstemming met de Nederlandse controlestandaarden, ethische voorschriften en de onafhankelijkheidseisen. Onze controle bestond onder andere uit:

- Het identificeren en inschatten van de risico's dat de jaarrekening afwijkingen van materieel belang bevat als gevolg van fouten of fraude, het in reactie op deze risico's bepalen en uitvoeren van controlewerkzaamheden en het verkrijgen van controle-informatie die voldoende en geschikt is als basis voor ons oordeel. Bij fraude is het risico dat een afwijking van materieel belang niet ontdekt wordt groter dan bij fouten. Bij fraude kan sprake zijn van samenspanning, valsheid in geschrifte, het opzettelijk nalaten transacties vast te leggen, het opzettelijk verkeerd voorstellen van zaken of het doorbreken van de interne beheersing.
- Het verkrijgen van inzicht in de interne beheersing die relevant is voor de controle met als doel controlewerkzaamheden te selecteren die passend zijn in de omstandigheden. Deze werkzaamheden hebben niet als doel om een oordeel uit te spreken over de effectiviteit van de interne beheersing van de stichting.
- Het evalueren van de geschiktheid van de gebruikte grondslagen voor financiële verslaggeving en het evalueren van de redelijkheid van schattingen door de directie en de toelichtingen die daarover in de jaarrekening staan.
- Het vaststellen dat de door de directie gehanteerde continuïteitsveronderstelling aanvaardbaar is. Ook op basis van de verkregen controle-informatie vaststellen of er gebeurtenissen en omstandigheden zijn waardoor gereede twijfel zou kunnen bestaan of de stichting haar bedrijfsactiviteiten in continuïteit kan voortzetten. Als wij concluderen dat er een onzekerheid van materieel belang bestaat, zijn wij verplicht om aandacht in onze controleverklaring te vestigen op de relevante gerelateerde toelichtingen in de jaarrekening. Als de toelichtingen inadequaat zijn, moeten wij onze verklaring aanpassen. Onze conclusies zijn gebaseerd op de controle-informatie die verkregen is tot de datum van onze controleverklaring. Toekomstige gebeurtenissen of omstandigheden kunnen er echter toe leiden dat een organisatie haar continuïteit niet langer kan handhaven.
- Het evalueren van de presentatie, structuur en inhoud van de jaarrekening en de daarin opgenomen toelichtingen en het evalueren of de jaarrekening een getrouw beeld geeft van de onderliggende transacties en gebeurtenissen.

Wij communiceren met de raad van toezicht onder andere over de geplande reikwijdte en timing van de controle en over de significante bevindingen die uit onze controle naar voren zijn gekomen, waaronder eventuele significante tekortkomingen in de interne beheersing.



School students in the classroom, Geita region, Tanzania. ©Plan International

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