



Financial Statements

2022

Who we are

The International Planned Parenthood Federation (IPPF) is a global service provider and a leading advocate of sexual and reproductive health and rights for all. We are a worldwide movement of national organizations working with and for communities and individuals.

IPPF works towards a world where women, men and young people everywhere have control over their own bodies, and therefore their destinies. A world where they are free to choose parenthood or not; free to decide how many children they will have and when; free to pursue healthy sexual lives without fear of unwanted pregnancies and sexually transmitted infections, including HIV. A world where gender or sexuality are no longer a source of inequality or stigma. We will not retreat from doing everything we can to safeguard these important choices and rights for current and future generations.

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Foreword from the Director General

“Flying in headwinds while setting a strategy for renewed global impact”

A series of severe and mutually reinforcing shocks – the COVID-19 pandemic, the war in Ukraine, the resulting food and energy crises, surging inflation, and debt tightening – battered the world economy in 2022.

Global growth is forecast to moderately pick up to 2.7% in 2024 as some of the headwinds will begin to subside. The UN Secretary General said, “Unprecedented times demand unprecedented action” and called for “a transformative SDG stimulus package, generated through the collective and concerted efforts of all stakeholders.” What we got however, as reflected in IPPF’s audited accounts, was several donor countries (particularly UK and Sweden) significantly reducing their development assistance.

Most developing countries saw slow job recovery in 2022 and continue to face considerable employment slack. Disproportionate losses in women’s employment during the initial phase of the pandemic have not been fully reversed, with improvements mainly arising from a recovery in informal jobs.

Strategic investments in sexual and reproductive health and the introduction of new digital technologies can offer large social returns, accelerate productivity growth, and stop the regression in gender equality triggered by the pandemic. So, we redoubled our efforts and achieved so much, despite reduced income in this last year of our 2016–2022 strategy (a drop of around 26% or US\$42 million in income and 16% or US\$24 million in expenditure compared to 2021, particularly contributed by drop in restricted projects funding).

Through the 2022 Trustees’ Report, you will see evidence of IPPF harmonizing advocacy efforts to champion rights, developing winning narratives and countering a well-funded and growing opposition. You will read about our work investing in young and diverse community leaders, prioritizing self-managed care and digital health solutions, and rapidly responding to humanitarian crisis with live saving sexual and reproductive health interventions.

FCDO funding cuts in Pakistan, Cameroon Uganda, Chad, and Ethiopia translated into significant declines in these countries (27% decline in SRH services and 40% decline in couple-years-protection) but through an extraordinary effort of frontline health care workers, overall service data has remained fairly stable as compared to 2021. What an incredible achievement!

And all this while developing a new strategy (2023–2028) for greater impact that got approved at our November General Assembly and transitioning to a more predictable three-year financial cycle.

Once again IPPF has proven itself an agile and focused service delivery organization that can make services accessible to those living in the most remote geographies, to those excluded and marginalized in many societies, and those experiencing crises. It has also demonstrated its resilience and innovation, developing winning narratives and countering the aggressive opposition that has become the defining feature of macho politics.

I humbly acknowledge and show immense gratitude for the expertise and courage of our frontline health care workers and activists. Thank you also for the exceptional support received from all of you who believe in the journey we are on.

As part of the global community, IPPF will continue to shape the future of sexual and reproductive healthcare and to progress the most intimate of rights. We are counting on you!



Alvaro Bermejo
Director General



Reproductive Health Network Kenya has provided sexual and reproductive health services to clients displaced from their home and land due to severe drought.

Trustees' report

Introduction: who we are

The Board of Trustees presents its reports and the audited consolidated financial statements for the year ended 31 December 2022 under the Charities Act 2011.

The International Planned Parenthood Federation (IPPF) is a global service provider and a leading advocate of sexual and reproductive health and rights (SRHR) for all. IPPF is a worldwide federation of national organisations working with and for communities and individuals, focusing support on those who are poor, marginalized, and excluded.

IPPF currently has 120 Member Associations (MAs). The MAs and collaborative partners of IPPF are all autonomous and report independently; their financial statements are therefore not presented here.

The financial statements contained herein have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including the 'Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("Charities SORP (FRS 102)") and applicable UK law. The financial statements include the charity, comprising the London office and four regions (South Asia, East and South-East Asia, Americas and Caribbean and Arab World), and the group which additionally includes the Africa and Europe regions and IPPF World Wide Inc.

In addition to the annual report, IPPF publishes an Annual Performance Report which outlines in detail the major activities of IPPF and their alignment to the strategic goals of the organisation. Copies of this report will be available on www.ippf.org in July 2023.

IPPF is registered with the Charity Commission for England and Wales. IPPF's charity registration number, principal office address and names and addresses of its banker, solicitor and auditor are given on page 68. The names of its trustees and senior management personnel are provided on pages 67 and 68, respectively.

Strategic delivery of IPPF's mission

Our four outcomes

IPPF's current strategy focuses on achieving four key outcomes:

Championing Rights – By 2022, 100 governments respect, protect and fulfil sexual and reproductive rights and gender equality.

Empowering Communities – By 2022, one billion people to act freely on their sexual and reproductive health and rights.

Serve People – By 2022, IPPF and our partners will deliver two billion quality, integrated sexual and reproductive health services.

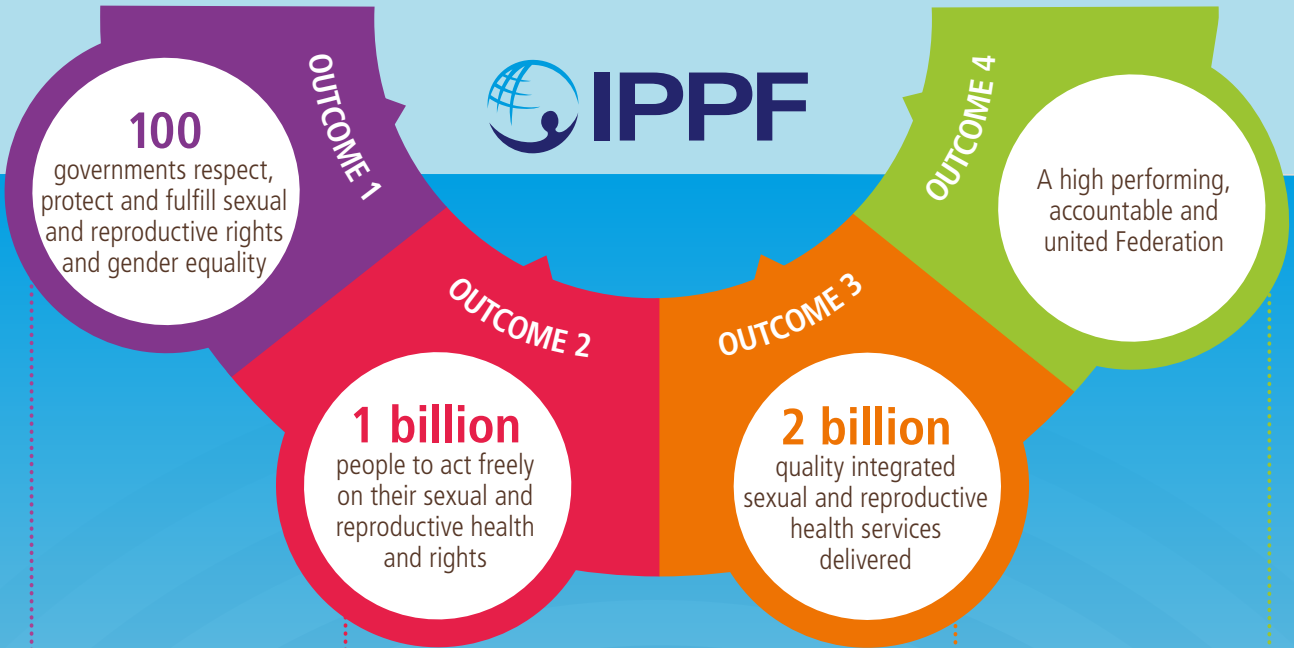
Unite and Perform – By 2022, IPPF will be a high-performing, accountable and united Federation.



Dr Maria Peach is a General Practitioner with CIFWA. She provides outreach services to community groups, including people living with disabilities and the elderly.

OUR VISION

ALL PEOPLE ARE FREE TO MAKE CHOICES ABOUT THEIR SEXUALITY AND WELL-BEING, IN A WORLD WITHOUT DISCRIMINATION



Galvanize commitment and secure legislative, policy and practice improvements

Enable young people to access comprehensive sexuality education and realize their sexual rights

Deliver rights-based services including for safe abortion & HIV

Enhance operational effectiveness and double national and global income

Engage women and youth leaders as advocates for change

Engage champions, opinion formers and the media to promote health, choice and rights

Enable services through public and private health providers

Grow our volunteer and activist supporter base

IPPF'S MISSION

TO LEAD A LOCALLY OWNED, GLOBALLY CONNECTED CIVIL SOCIETY MOVEMENT THAT PROVIDES AND ENABLES SERVICES AND CHAMPIONS SEXUAL AND REPRODUCTIVE HEALTH AND RIGHTS FOR ALL, ESPECIALLY THE UNDER-SERVED

OUR VALUES

SOCIAL INCLUSION

DIVERSITY

PASSION

VOLUNTEERISM

ACCOUNTABILITY

Grant making to Member Associations and partners

The Federation delivers on its strategies by making grants to Member Associations (MAs) and partners to carry out their work and to deliver services. Unrestricted funds support Member Associations and Collaborative Partners (CPs) to carry out core activities. Restricted funds support Member Associations, Collaborative Partners and Project Partners to carry out specific projects or activities. Member Associations also raise their own funds, with IPPF contributing 23% to the total funds raised by grant receiving Member Associations and Collaborative Partners.

Unrestricted core funding

The level of unrestricted funding allocated to each region was originally established by IPPF's Governing Council in 1997 and subsequently amended after a review in 2004. This percentage allocation formula was used up to 2020, but in 2021 a new resource allocation model was introduced as part of the governance reforms. The new resource allocation model (for allocation in 2022 and beyond) was developed after extensive consultation across the federation and research into best practices of other peer organisations. It is a needs-based allocation and prioritises transparency and performance.

There are three streams of funding within the allocation model. Stream 1 is the largest stream, and accounts for all core funds to the Secretariat and its MAs. At least 80% of total funds go into Stream 1, which is only open to MAs and the Secretariat. Stream 2 is for strategic MA-led projects and activities; no more than 15% of unrestricted resources are allocated to this stream. Stream 3 also accounts for up to 5% of unrestricted resources and is for SRHR in crisis situations; IPPF MAs and CPs can apply for grants under this stream.

Unrestricted core funds under Stream 1 are awarded on an annual basis to MAs and some CPs. This used to be done against an annual programme budget, which outlined the activities and funding required at the country level, in relation to IPPF's Strategic Framework. The planning and budgeting process was a detailed annual exercise that identified specific areas of investment at the country level, and the technical assistance required and agreed to be provided by the Regional Offices. In 2022 and moving forward, the Secretariat and grant-receiving Member Associations and Collaborative partners, moved to preparing and presenting a more concise business plan outlining the totality of their operations and all streams of funding. This is an important step towards greater cohesion and alignment through unified planning and budgeting processes. Funding is disbursed in three equal instalments throughout the year, based on satisfactory submission of half yearly and annual reports, audited financial statements and management letters.

Unrestricted funds under Stream 2 – the Strategic Fund – are divided into five separate funding channels. The largest amongst them is the Strategic Fund which is set up to support

strategic initiatives that require additional investment and collaborative engagement between MAs across multiple regions to deliver one of IPPF's global outcomes. Strategic initiatives funded under this channel are reviewed and recommended by the Policy, Strategy and Investment Committee (PSIC), which is a sub-committee of the Board of Trustees. Each channel has time-limited funds, and separate requirements and deadlines.

Unrestricted funds under Stream 3 – the Humanitarian SRHR Fund – are available year-round. MAs and CPs experiencing protracted humanitarian crisis, or experiencing an acute humanitarian crisis, may apply for these funds. Technical support on preparedness, program design, proposal writing, services delivery, security management, and supply chain management are offered to MAs, in addition to funds received.

Commencing 2023, to bring certainty and facilitate better planning across the federation, IPPF has moved to providing unrestricted core funding under a three-year funding cycle.

Restricted funding

Restricted grants are made for a diverse range of purposes and project activities. The restriction and specific procedures in relation to issuing grants are governed by the funding agreement signed between IPPF and the donor.

Below are some examples of IPPF's restricted-funds projects in 2022

IPPF continued to lead the Women's Integrated Sexual Health (WISH) Lot 2 consortium programme, supported by the UK Foreign, Commonwealth and Development Office. The programme has successfully reached millions of the most marginalized people in Africa and in the Arab World Regions with quality, integrated SRH services. Consortium partners Development Media International, Humanity and Inclusion UK, International Rescue Committee, MSI Reproductive Choices, and Options Consultancy Services join with IPPF to provide expertise on systems strengthening, social behaviour change community communications, disability inclusion, and humanitarian relief. Together, they continue to strengthen sustainability of SRHR in WISH countries by advocating for increased health financing, creating an enabling environment for service provision, and strengthening private sector access.

IPPF maintained its efforts to increase young people's ability to advocate for youth-friendly SRHR services and access to comprehensive sexuality education (CSE) in 2022. Global Affairs Canada supports the "Enabling and Empowering Young People through Rights-Based Sexual and Reproductive Health Service Delivery and Comprehensive Sexuality Education" project. The project is implemented by three IPPF MAs: Association Togolaise pour le Bien-Etre Familial (ATBEF) in Togo, Profamilia in Colombia, and Planned Parenthood Association of Ghana (PPAG)



Youth from the Colectivo Rebeldía program in Bolivia, participate in the march for 28S for the decriminalization of abortion.

IPPF/Wara Vargas

in Ghana. These three MAs operate regional *Centers of Excellence* and serve as technical leads on the design and implementation of programming that is for youth by youth, transferring knowledge and information to other IPPF MAs in their respective regions.

The Packard Foundation supports IPPF's "Frontiers in SRHR" programme, led by Cameroon National Association for Family Planning Welfare, Planned Parenthood Association of Ghana, Reproductive Health Association of Cambodia, and the Family Planning Association of India. Launched in 2021, Frontiers aims to increase access to holistic, person-centred SRHR services, including access to facilitated self-care and digital health interventions. The programme also focuses efforts on lifting up the voices, experiences, and leadership of young people as SRHR activists and change agents.

One of the most critical components of humanitarian assistance is essential life-saving sexual and reproductive health services. IPPF has been long connected SRHR to the humanitarian agenda, supporting humanitarian workers to delivery services in crisis and post-crisis situations. The Australian Government's Department of Foreign Affairs and Trade (DFAT) has funded IPPF's SPRINT (Sexual and Reproductive Health Program in Crisis and Post-Crisis Situations) Initiative since 2007. Since then, the SPRINT Initiative has responded to 109 humanitarian crises, has delivered over two million life-saving SRHR services. SPRINT III ended in early 2022; SPRINT IV immediately commenced with continued focus on the Indo-Pacific Region with work driven by IPPF MAs in respective countries.

DFAT also funds the RESPOND (Responding with Essential SRHR Provision and New Delivery Mechanisms) Project, launched in 2021 and jointly implemented by IPPF and MSI Reproductive Choices. In 2022, IPPF supported MAs in Cambodia, Laos, Indonesia, Philippines, Bhutan, Sri Lanka, Pakistan, Nepal, Bangladesh, Maldives, Papua New Guinea, and the Pacific Islands to restore SRHR services to young people, people living in poverty, and people living with disabilities – all communities disproportionately impacted by the COVID-19 pandemic.

IPPF provided life-saving health care services in Palestine, with funds from the Government of Japan. Launched in March 2022, "Improving Human Security in Palestine through Life-saving SRH Services for People Most in Need" reaches the hardest-to-reach women and girls with care, including sexual and gender-based violence services. The project is implemented by IPPF MA Palestinian Family Planning and Protection Association.

Fundraising

In 2022, funds raised through the individual giving showed a year-over-year increase of 10% (compared to 2021), thanks to the launch of IPPF's new Individual Giving Programme led out of the United States. The programme exceeded the expected income targets set for the first year.

IPPF is registered with the Fundraising Regulator and is committed to the Code of Fundraising Practice. The Federation ensures that all fundraising activity complies with the Code and other financial and operational best practices and monitors this regularly. IPPF does not routinely use agencies for fundraising, but it does undertake checks on all suppliers to ensure they are financially viable and meet Federation-set criteria prior to the commencement of work. Through ongoing personal engagement, IPPF cultivates and stewards long-term relationships with its supporters and endeavours to build long-term relationships with them. During 2022, IPPF did not receive any criticisms about its fundraising activities.



When Tropical Storm Ana lashed Southern and Central Malawi in 2022, clinicians, nurses and midwives from the Family Planning Association of Malawi established mobile clinics for internally displaced people.

IPPF/TEK Media Productions

Reflecting on transformative work

2022 is a historical year for IPPF, marking completion of an ambitious strategic framework. It is a year of transition, a final push to delivery on outcomes, while setting a new platform for renewed global impact.

The journey has not been easy. Strategy 2022 was launched in 2016 when the world looked much different than it does now. The Federation was also different; convoluted internal processes and an unaddressed, problematic history and structure was threatening the future of the Federation and its mission.

IPPF made the decision to change in 2019. A vote in favor of transformation was made by an extraordinary all-Member Association meeting held in Delhi. They decided to pivot the Federation towards a more Member Association-centred organisation, with rights and justice at its core and with improved transparency, accountability, and fairness mechanisms in place. No one anticipated doing the work to get there amidst a global pandemic that would tip the world on its axis in early 2020.

The pandemic fueled existing political conservatism, including a rising, well-funded, well-coordinated, and radically extremist opposition that continues to challenge IPPF's ability to deliver its strategic and operating plans. The climate crisis and humanitarian crises worsened, and with no end in sight. In the wake of uncertainty, IPPF pushed forward to deliver no matter what.

The last four years have pressure tested IPPF more than ever, but the pandemic created an opportunity for the Federation to build better resilience. IPPF implemented Member Association-driven solutions – Centres and Funds – to leverage existing capacity and to drive IPPF performance in reaching its strategic goals. The Federation responded to Member Associations' (MA) necessity for predictable, sustained funding that better aligned with country need, and environmental factors, by developing and implementing a new resource allocation model. After departure from the West Hemisphere Regional Office, IPPF retained its investment in the region, and rapidly rebuilt its footprint across Latin American and the Caribbean. This also sparked a global governance reform that readied the organisation to transform its culture, recentering racial, gender, and reproductive justice at the heart of sexual and reproductive health and rights.

In 2022, IPPF is stronger, more strategic, more agile, more sustainable, and more effective because it changed itself for the better. The Federation's on-going transformative work led to the organisation performing strongly against its Strategic Framework by close of 2022. IPPF has remained connected to the communities it shows up for every single day, and through it all.

Our impact in 2022

Expected results	2022 results	2021 results	2020 results	% change from 2021	Target 2016–22	Cumulative results 2016–22	% target achieved 2016–22
OUTCOME 1 INDICATORS							
1 Number of successful policy initiatives and/or legislative changes in support or defense of SRHR and gender equality to which IPPF advocacy contributed	150	121	136	24%	1,000	1,032	103%
3 Number of youth and women’s groups that took a public action in support of SRHR to which IPPF engagement contributed	596	552	752	8%	5,000	5,370	107%
OUTCOME 2 INDICATORS							
4 Number of young people who completed a quality-assured comprehensive sexuality education (CSE)	35m	34.8m	25.5m	1%	500.0m	217.5m	44%
5* Number of educators trained by Member Associations to provide CSE to young people or to provide CSE training to other educators (training of trainers)	125,461	100,629	109,426	24%	n/a	764,680	n/a
OUTCOME 3 INDICATORS							
7 Number of SRH services provided	159.9m	155.7m	143.2m	3%	1,500.0m	1,115.7m	74%
8 Number of couple years of protection	26.5m	29.0m	26.8m	(9)%	150.0m	172.4m	115%
9 Number of first-time users of modern contraception	6.4m	7.3m	5.5m	(12)%	n/a	44.2m	n/a
10* IPPF clients who would recommend our services to family or friends as measured through the Net Promoter Score methodology	63%	64%	69%	(1)%	n/a	n/a	n/a
11 Number of SRH services enabled	67.0m	75.7m	75.2m	(12)%	500.0m	426.0m	85%
17** Number of clients served in humanitarian settings	10.0m	6.1m	5.5m	64%	n/a	34.3m	n/a
OUTCOME 4 INDICATORS							
12 Total income generated by the Secretariat (US\$)	125.5m	164.7m	166.1m	(24)%	1,250.0m	1,036.1m	83%
13 Total income generated locally by unrestricted grant-receiving Member Associations (US\$)	179.0m	190.9m	215.9m	(6)%	2,870.0m	1,685.0m	59%
14 Proportion of IPPF unrestricted funding used to reward Member Associations through a performance-based funding system	n/a	8%	6%	n/a	n/a	n/a	n/a
15 Number of IPPF volunteers	318,179	316,240	316,798	1%	2,000.0	1932.0	97%
18** MAs receiving no more than 50% of their income from IPPF unrestricted grant	83%	81%	74%	n/a	n/a	n/a	n/a

Key

* Revised metric for 2020

** New metric for 2020

IPPF's 2022 results mark the final year of the Performance Dashboard, under Strategic Framework 2016–2022. The total results can be seen in the table above.

Performance against the total projections, which were set in 2016 and revised in 2019 as part of the Mid-Term Review, has been mixed. Targets have been achieved comfortably on some indicators, while performance has fallen short on others. This reflects the difficulty in predicting results years into the future, as well as unforeseeable events that occurred during the strategic period. The COVID-19 pandemic severely impacted results in 2020, as did the resignation of several MAs from the Western Hemisphere Region after its Regional Office withdrew from the Federation. By 2021, despite the pandemic, MAs across the Federation demonstrated their resilience and adaptability in reported results.

Results in 2022 showed continued progress in some areas, but several of IPPF's largest SRHR service delivery MAs reported a decrease in their provision. This is attributed to the scaling down or closure of their work under the WISH programme, the result of a catastrophic cut of the aid budget by the United Kingdom's Foreign, Commonwealth and Development Office (FCDO) in 2021.

Overall, IPPF reported impressive results for Outcome 1, with targets achieved for both indicators. For Expected Result 1, the number of advocacy successes achieved by MAs and the Secretariat, the final total was just over the cumulative projection of 1,000. The annual figures fluctuated from year to year, falling during and after the COVID-19 lockdown period and after the departure of Western Hemisphere Region MAs; 2022 saw a strong year-on-year increase. Expected Result 3, the number of youth and women's groups supported to undertake advocacy activities in support of SRHR, was also slightly over the cumulative projection of 5,000 groups, despite a decline post the height of the pandemic.

Performance under Outcome 2 was more mixed. Expected Result 4, the number of young people reached with quality-assured Comprehensive Sexuality Education (CSE), saw its results improve almost every year, barring a dip in 2020 due to COVID-19. However, the original total projections were set far too optimistically at 500 million. This projection was revised during the Strategic Framework Mid-Term Review in 2019. A new, more realistic projection of 228 million was set but still not achieved; CSE numbers were more difficult to quickly increase than expected. In total, IPPF recorded 217.5 million young people reached across the seven-year Strategic Framework period. This shortfall is attributed to the fact that most of the data is supplied by just one MA in China. Expected Result 5, representing the number of educators trained by MAs to provide CSE to young people, saw a strong year-on-year increase in 2022 of 24%. No projections were set for this indicator when it was revised as part of the Mid-Term Review.

The Expected Results for Outcome 3, related to service delivery, were hardest hit by COVID-19. Total services provided through MA-owned service delivery points (Expected Result 7) fell from 181 million in 2019 to 143 million in 2020, recovering to 160 million in 2022. The total recorded over the course of the Strategic Framework period was 1.1 billion, short of the projected 1.5 billion. Couple Years of Protection (Expected Result 8), representing the quantity of contraceptive provision by MAs, increased from 26.8 million in 2020 to 29.0 million in 2021, and then decreased to 26.5 million in 2022. Total CYP over the whole period was 172 million, comfortably above the projected 150 million across the full Strategic Framework period. The strong performance reflected the capacity of MAs to adapt to their circumstances and continue to operate. It also represented the impact of large, restricted programmes such as WISH to supply significant resources for contraceptive provision. Hence, the winding down of this programme, due to FCDO cuts, led to a decrease in CYP in 2022 of around 9%, although the 26.5 million CYP reported for this year was still well above the projection for 2022 of 25 million. The number of services enabled through MA partner clinics (Expected Result 11) followed a similar pattern, an approach that also benefited from the WISH programme. This indicator recorded an increase of 6% between 2019 and 2020, but then plateaued in 2021 and fell by 12% in 2022. The cumulative total was 426 million, some 15% below the projection of 500 million across the seven-year period. Expected Result 17, the number of clients served with SRH services in humanitarian settings, increased sharply from 6.1 million in 2021 to 10.0 million in 2022.

Under Outcome 4, Expected Results 12 and 13 measure the total Secretariat income and the total income generated by MAs locally, respectively. Total Secretariat income decreased by 24% from 2021 to 2022, while MA income dropped by 6%. These two indicators both fell below their targets for the Strategic Framework period as a whole, with MA income in particular failing to achieve significant year-on-year increases as required by the projections. The number of volunteers supporting IPPF increased by 1% from 2021 to 2022, with the overall total for the Strategic Framework period reaching 97% of the 2 million projected.

Our Activities in 2022

The following sections provide a brief overview of the activities IPPF conducted in 2022, grouped under the four headline outcomes in Strategic Framework 2016–2022. More information is available in IPPF's Annual Performance Report 2022, which provides greater detail on each strategic area and case studies highlighting achievements of grant-receiving Member Associations. Find out more at www.ippf.org.

The examples shared below paint a picture of IPPF's global work to secure SRHR and racial and gender equality. Embedded in these examples is the continued delivery of millions of sexual and reproductive health and rights services day to day.

1. Championing Rights – By 2022, 100 governments respect, protect and fulfil sexual and reproductive rights and gender equality.

IPPF champions sexual and reproductive health and rights (SRHR), including gender equity, through direct advocacy at the sub-national, national, regional, and global levels. The last four years are filled with mixed emotion, a combination of celebrating hard-fought wins and devastating losses.

2022 is another year marked with highs and low. While some countries made great gains – from decriminalizing abortion to marriage equality to free contraception – other countries enacted serious infringements on women's rights that gravely impact the health and well-being of all people. The opposition is growing stronger, but IPPF is growing alongside it, becoming more strategic and better coordinated than ever. Those who dare to stand in the way of SRHR and gender equity will be met with IPPF's determination, resilience, perseverance, and ability to overcome.

Below are some examples of IPPF's work on the frontlines of advocacy efforts, a dogged fight the Federation is prepared and determined to sustain for years to come.

Responding to shifting abortion mandates around the globe

In Colombia: In February, the Colombian Constitutional Court decriminalized abortion up to twenty-four weeks, and in some cases longer. Colombia joins a small group of Latin American countries that have advanced by transforming legislation that previously sanctioned and punished people accessing safe abortion. The work of IPPF MA Profamilia, located in IPPF Americas and Caribbean Region, was central to the legislative change. The MA formulated a series of arguments for the "Causa Justa (Just Cause)" lawsuit to decriminalize abortion in Colombia, presented an amicus curiae of its own, and amplified the asks of twenty-seven other key actors demanding elimination of abortion as a crime. Profamilia is Colombia's largest provider of abortion care and has been defending SRHR in the region for fifty-six years.

In the United States: In June, the United States (U.S.) joined a short list of countries that have actively reduced access to safe abortion care in recent years. The Supreme Court's decision to dismantle *Roe v Wade*, rolling gender equity back fifty years, is a catastrophic blow to the lives of millions of women, girls, and pregnant people who face the prospect of being forced to carry a pregnancy they do not want, or cannot carry. Individual states across the U.S. now decide the legality of abortion within their jurisdiction. The impact of this decision spans the globe, as it fuels the fire for radical extremist and conservative opposition groups to systematically dismantle progress towards rights and equity. IPPF MA Planned Parenthood Federation of America launched "Bans Off Our Bodies" in response to the unrelenting political attack on people's basic right to control their bodies, lives, and futures. PPFA continues to provide SRHR services, and abortions where legally possible, including telemedicine for self-managed abortion (medical abortion pills).

In Benin: In late 2021, the Benin National Assembly voted to significantly widen the conditions under which women and gender non-conforming people can legally access abortion care. Previously, the law stated abortion was only legal if the pregnancy threatened the life of the woman, was the result of rape or incest, or in cases of severe fetal anomaly. The new law grants pregnant people the right to govern their bodies, including terminating a pregnancy up to twenty-four weeks. IPPF MA Association Béninoise pour la Promotion de la Famille (ABPF) has been on the front lines of advocating for safe abortion for years, including targeted asks to the Network of Parliamentarians for Population and Development. ABPF organized capacity building and advocacy sessions with Parliamentarians, urging them to champion SRHR for the well-being of all Béninoise people. In 2022, ABPF has been instrumental in training providers to carry out the expanded SRHR mandates.

Promoting the voices of young women in public hearings on abortions in Africa

In Namibia, abortion is permitted only in very limited circumstances, and criminal penalties are imposed on pregnant people who access abortion and on those who perform abortions outside of the limited scope. Starting in November 2021 and resuming January 2022, Namibia's parliament began to debate reforms to the abortion law through a series of public hearings, the first of their kind since 1996. Communities across the country were invited to join, but times and locations of the hearings were made public at the last minute, and invitations were shared exclusively with opposition groups. IPPF Movement Accelerator Platform grantee Voices for Choices and Rights Coalition (VCRC) used funds to ensure the presence of pro-abortion voices at as many hearings as possible, having to mobilise their network with short notice, while facing serious resistance to their participation. VCRC used the hearing to create broader awareness of their research on the human cost of unsafe abortions in Namibia.



Leilani and Her Mum Rereao
outside of their home,
Rarotonga Cook Islands.

IPPF/Hannah Maule-ffinch

Advancing gender equity and SRHR in the European Union

In 2022, IPPF European Network (EN) submitted nearly sixty timely and strategic interventions targeting European Union (EU) decision-makers, and action alerts to national members and partners to influence numerous EU processes essential to achieving gender equity. These efforts contributed to profiling SRHR asks in the upcoming European Commission's Recommendation on Harmful Practices and the proposed EU Directive to combat Violence against Women. More than eighty EU decision-makers were reached and informed on issues relevant to gender equity. The EN's contribution is visible in numerous advocacy wins and milestones related to gender equity and in securing SRHR for all, including in the current and upcoming EU Presidencies of the Council of the EU. IPPF EN ensured SRHR was considered a high-level priority during the French Presidency. In turn, the French Presidency organized a hearing on a feminist Europe, attended by two French ministers, which featured a panel on SRHR and the rule of law. IPPF EN, and Polish partner Women's Strike, helped to organize and speak at the event. This effort resulted in France, along with Belgium, taking the lead in the first ever EU exchange of best practices on SRHR.

Funding efforts to protect rights and activists around the globe

Members of the LGBTQ community in Sri Lanka are currently subjected to inhumane treatment at the hands of the justice system, including law enforcement. When IPPF MA Family Planning Association of Sri Lanka (FPA Sri Lanka) learned of a case involving the unlawful imprisonment of a lesbian woman by her family, and a subsequent claim of mental illness as a result of sexual orientation, FPA Sri Lanka partnered with iProbono to provide the defendant with legal services. Judicial precedent was set in the Wattala Magistrate's Court when the claim was dismissed following a presentation of facts and a statement by the Psychiatric Association of Sri Lanka. This is the first time a court in Sri Lanka has accepted that sexual orientation is not a disease of the mind, nor a crime.

Acting together to end sexual and gender-based violence

In Europe: IPPF promotes and practices a shared responsibility to create gender equal societies in which all people are safe from harm and treated with dignity. In 2022, IPPF European Network launched *Safe From Harm*, a campaign to raise awareness of policy measures necessary to realise people's sexual and reproductive health and rights, including their right to live free from harm. The campaign helped to build positive discourse in support of timely adoption of the draft European Union Directive on Violence Against Women and Domestic Violence. The campaign spanned numerous communication platforms, and utilized strategically framed messaging, visual imager, written articles, illustrations and short animated videos to garner community support for the draft legislation.

In Indonesia: In April, the Sexual Violence Crime Bill (RUU TPKS) was passed by the House of Representatives of the Republic of Indonesia. The law defines criminal acts of sexual violence, outlines processes for investigation, victim rights (including the right to an advocate), and offender accountability measures. IPPF MA Indonesian Planned Parenthood Association (IPPA), together with the Koalisi Masyarakat Sipil Anti Kekerasan Seksual (KOMPAKS) have long advocated for its passage. Alongside the forty-seven member-organisations of KOMPAKS, IPPA continues to shed light on the problem of sexual violence in Indonesia. Since the law passed, IPPA has organised strategic communication training to raise awareness about implementation of the law.

Convening rights-based organisations in Africa post reversal of Roe v Wade

IPPF Africa Region established a collective of African-focused rights-based organisations following the United States Supreme Court's reversal of Roe v Wade, and in preparation for similar attacks on abortion rights in Africa. The collective's purpose is to analyze the ruling's implication for the region, and to explore mechanisms and actions that would protect and promote abortion in the region. In December 2022, stakeholders gathered to draft a framework that encourages partners to work effectively together to achieve a shared goal of safe abortion access in Africa.

Advocating for elimination and criminalization of FGM practices in the Arab World

64% of girls and women aged 15–49 have undergone female genital mutilation (FGM) in Mauritania; some regions experience rates of nearly 95% of girls and women. Addressing and preventing sexual and gender-based violence (SGBV), including FGM, requires a multi-layered approach, an effort IPPF's MA *Association Mauritanienne pour la Promotion de la Famille* (AMPF) has been leading for decades. In 2021, the Federation launched the "IPPF FGM Centre of Excellence in Mauritania" led by AMPF, the first international Centre of its kind. It serves as a model approach for empowering and guiding IPPF MAs and partners to eliminate FGM in their respective countries. In 2022, AMPF created a network of supportive parliamentarians and journalists known as "Champions" in the fight against FGM. AMPF also increased training to health providers and strengthened a coalition of civil society organisations and non-governmental organisations working towards the elimination of FGM. Numerous press conferences and targeted campaigns have raised awareness in Mauritania and across the region. AMPF's work has greatly contributed to the national data collected on FGM and SGBV, well-positioning the MA to push for the enactment of the Law Against Violence Against Women and Girls in early 2023.

2. Empowering Communities – By 2022, one billion people to act freely on their sexual and reproductive health and rights.

IPPF's work is rooted in, by, and for the communities it serves. In 2020, when face-to-face interactions became more difficult because of COVID-19, IPPF adapted quickly to ensure vital information and resources continued to reach people, including young people. Technology became one of the most crucial components for sustained engagement. In 2022, technology has proven to be one of the most effective mechanisms for raising awareness, generating support, and empowering and activating communities across the globe.

Below are examples of IPPF's work, alongside communities, to create environments where people can realise their SRHR.

Leveraging social media to reimagine sexuality education in Africa

IPPF Africa Region (IPPFAR) launched the digital campaign *Treasure Your Pleasure* across Sub-Saharan Africa, creating a safer space for young people to talk about sexuality and pleasure. The campaign makes a conscious shift away from traditional cornerstones of comprehensive sexuality education (CSE) and towards an expanded framework of choice, one that is rooted in healthy, positive, and consensual pleasure. IPPFAR bolstered the campaign by partnering with twelve social media influencers from across the region, who helped to drive viewers to the site. *Treasure Your Pleasure* earned global recognition, reaching over nine million people, garnering twenty-six million social media impressions, leading to nearly forty-five thousand new followers of IPPFAR on social media outlets. The success of the campaign encouraged the Federation to design a global campaign on pleasure, which is undergoing sensitization sessions in remote areas – without internet access – in Uganda.

Positioning comprehensive sexuality education as a driving force for reducing and preventing sexual and gender-based violence in Europe

IPPF European Network (EN) conducted a baseline study on the contribution of gender transformative sex and relationship education (GTRSE) in preventing sexual and gender-based violence (SGBV). The study was implemented in the North of Portugal among 227 students, 129 teachers, and fifty-seven parents, and measured knowledge and attitudes relating to gender equity and violence prevention, based on the curricula currently available in Portuguese schools. Study findings were presented on a webinar attended by twenty-seven sexuality education experts coming from the academia, three IPPF MAs, and numerous international organisations. Baseline results will inform the second phase of research, measuring the impact of GTRSE programme on SGBV prevention delivered in school settings.



Fahe Kerubo is a 29-year-old Youth Health Advocate & LGBTQIA+ activist, who is currently serving as the Youth Committee Chairperson for Reproductive Health Network Kenya.

To increase access to Comprehensive Sexuality Education (CSE), EN organized a Training of Trainers (ToT) on IPPF's "Safe from Sexual and Gender Based Violence" toolkit, which is designed to guide delivery of sexuality education sessions that support young people at risk of marginalization to recognize and reduce their risk to SGBV. The ToT was attended twenty-three experienced educators from eleven EU countries.

Platforming intersectional movements and community groups in Latin America and the Caribbean

To create sharing and collaboration between local movements, IPPF MA Profamilia Colombia created a Social and Reproductive Justice Laboratory, *Marea*. *Marea* consisting of thirty-one organisations and activists working on HIV, LGBTQI+ rights and feminism, with representation from ex-combatants, victims of the armed conflict, Afro-descendants, and indigenous people. With funds from IPPF's Movement Accelerator Platform, Profamilia selected eight grassroots projects for funding, strategically platforming underrepresented voices. Projects include: young Nasa indigenous women advocating for legislative change, outside of the context of traditional authorities; a local theater project, narrating abortion stories and presenting on self-managed abortion; and, positive abortion stories shared by Afro-descendant women on radio and social media.

Building a youth-driven volunteer base across Europe and Central Asia

YSAFE – Youth Sexual Awareness for Europe – was formed by young members of IPPF EN in 2006. The goal of YSAFE is to ensure that young people across Europe and Central Asia can act on their SRHR. In 2022, YSAFE launched a new strategy and action plan that focuses on changing harmful social and cultural norms that prevent youth from experiencing full, satisfying, and healthy experiences with SRHR. Building the new strategy created opportunities for YSAFers to engage in conversations and build meaningful relationships with local and national organisations with shared interests. This included sex worker rights groups, and transgender and gender non-conforming advocacy collectives, an important stride towards building diverse partnerships that honor diversity and celebrate participation of marginalized and underrepresented communities.

Funding youth-driven technology advances towards improved SRHR in Africa

IPPF's Youth Social Venture Fund (YSVF), housed by IPPF MA Family Planning Association of India (FPA India), seeks to empower and enable young people to leverage technology to mitigate the challenges young people face in realising their SRHR. In 2022, YSVF awarded a cohort of ten young innovators with access to month-long immersion support, technology experts, and learning labs focused on SRHR. The top three cohort candidates, from Kenya, Uganda, and Burkina Faso, were each awarded a US\$10,000 grant, additional incubation and mentoring



Amona, 30, is currently pregnant. She fled the war in Northern Ethiopia to safety across the Sudan border. She now lives in the Um Rakuba refugee camp and is pictured here in the SFPA clinic.

IPPF/Hannah Maule-ffinch

support, and dedicated, one-on-one mentoring from leading experts in SRHR and technology.

Responding to SGBV with youth-led solutions in Southeast Asia

An April 2020 viral video of a schoolteacher sexually assaulting a twelve-year-old student sparked national outrage, drawing in necessary focus on sexual and gender-based violence (SGBV) occurring within Thailand schools. Only 159 cases of sexual abuse of students had been recorded over a ten-year span, indicative of an environment not conducive to reporting or to properly handling disclosures. IPPF MA Planned Parenthood Association of Thailand (PPAT) sprang to action, working with university students to increase public awareness about SGBV. From 2021–2022, PPAT led student activists through a process of developing multi-media projects, role plays, public awareness campaigns, and training materials that garnered community support for addressing and preventing SGBV in Thailand.

Creating opportunities for Latin American and Caribbean youth to lead

The second *Caribbean Congress on Adolescent and Youth Health* occurred in Jamaica in October 2022. The conference centred youth voices as champions for advancing and safeguarding the health and well-being of young people in the Caribbean. IPPF Americas and Caribbean Regional Office (ACRO) was instrumental in ensuring young people from Latin America were represented, bridging the gap between Caribbean and Latin American youth. IPPF ACRO reaffirmed its regional ability to lead by helping to shape and carry out the conference alongside IPPF MA Jamaica Family Planning Association, and deepened inter-agency working relationships with conference partners: Caribbean Association for Adolescent Health, Caribbean Development Bank, Caribbean Public Health Agency, Caribbean Regional Youth Council, CARICOM, Girls Not Bridges, International Association of Adolescent Health, Pan American Health Association, United Nations Children's Fund, United Nations Population Fund, and World Health Organisation.

Centering young people at the heart of IPPF's decision-making

Launched in 2022, Global Youth Connect (GYC) is IPPF's newest youth initiative to prioritise meaningful participation of young people in key Federation processes, including strategic decision-making. GYC is a digital platform that erases the geographic borders that isolate youth from one another, and from the Federation. Operating under the tagline "Nothing for us without us", GYC exists to ensure young people are involved in shaping the design of tools, standards, policies, and practices set forth by IPPF. It also serves to connect and ground IPPF's youth networks at the national level and across regions, creating opportunities to share information and advance IPPF's agenda through training, grantmaking and advocacy forums. GYC is entirely run by a 'think-tank' of young people and supported by youth-adult partnerships across the Federation.

Building stronger networks and social movements in support of gender equity and SRHR in the European Union

IPPF European Network's (EN) wide range of capacity building activities in 2022 strengthened the power of MAs and social movements across the European Union to act strategically against the backlash on gender equality and SRHR. Training on strategic communications and visual framing helped several IPPF MAs and partners to develop successful campaigns, to mobilize communities, and to create new strategic partnerships. IPPF MA Pro Familia in Germany utilized their increased knowledge to campaign against sexual and gender-based violence. IPPF MA Latvian Association for Family Planning and Sexual Health used in-house research findings to develop an election strategy, as well as media and coalition building strategies. Their efforts resulted in a 'cooperation memorandum', signed by nineteen coalition organizations, three political parties, and the Minister for Education. The memorandum centers on a commitment to work together to ensure prerequisites are in place to implement Comprehensive Sexuality Education (CSE). And, in Hungary, IPPF's feminist partner produced a campaign promoting CSE, successfully reaching their intended audience of young people, and catalyzing a significant rise of new young followers on their social media platforms.

In Romania: National-based poll research in Romania showing widespread support for CSE among the Romanian public, was instrumental to IPPF MA Contraception and Sexuality Education Society (SECS), Romania, when they campaigned in support of CSE. The poll showed widespread support for CSE among the Romanian public. Findings of the poll were presented in a press conference and in closed door meetings with decision-makers, leading to widespread media coverage, including forty-five articles and several radio and television appearances by the SECS. In June, the parliament finalized its debate on CSE, reaching a compromise with the SECS and its allies, with relationship and sexuality education included in the national health education curriculum.

3. Serve People – By 2022, IPPF and our partners will deliver two billion quality, integrated sexual and reproductive health services.

IPPF MAs are the leading contraception and abortion providers in eighty-nine of the 120 countries where they operate within the Federation. In sixty-four of those eighty-nine countries, IPPF MAs are the only providers. The value of IPPF is not just in the number of services rendered, but also in addressing health inequity – reaching further, and to people and communities that other SRHR organizations do not, or will not, reach.

In 2022, IPPF prioritized expanding services to include digital health, facilitated self-care, and home-based services as part of a holistic package of SRHR care. These interventions have proven to be essential to sustainable care that focuses on client needs and preference.

Delivering life-saving SRHR in crisis affected regions

Across Africa: Several IPPF countries are experiencing conflict and heightened insecurity, including Ethiopia, Sudan, Somalia, and South Sudan. IPPF MAs have worked steadily to develop innovative methods to ensuring information and life-saving SRHR services reach people enduring new crises and living in protracted conflict settings. In Ethiopia, IPPF facilitated SRHR information and service delivery in Tigray and neighboring regions of Amhara and Afra through partnerships with the Administration for Refugee and Returnee Affairs and public health facilities. To reach internally displaced people living in camps, IPPF activated a network of providers and mobile units to ensure access to SRHR services, including sexual and gender-based violence services. In Sudan, IPPF adapted to the prevailing political tension by increasing interventions in locations not affected as much by demonstrations. When responding to and navigating humanitarian settings, IPPF utilizes various techniques to keep its staff as safe as possible. This includes active crisis management, regular review of security and subsequent logistics protocols, and strategic shorter-term hibernation of programs to ensure longer-term continued service delivery.

In Pakistan: Climate change caused extreme monsoon rainfalls, glacier melting, and massive floods across already vulnerable communities in Pakistan in September 2022. More than one-third of Pakistan was under water, displacing hundreds of thousands of pregnant people, putting women and girls at increased risk of sexual and gender-based violence (SGBV), all without access to SRH services. IPPF's MA Rahnuma Family Planning Association of Pakistan (R-FPAP) contributed remarkable people power and expertise to the government's relief efforts, including emergency funds to rapidly start up SRHR and SGBV services. R-FPAP contributed to saving thousands of lives of those in need of services and protection.

In Palestine: The increasing escalation of hostilities, a deepening financial crisis, and a surge in commodity prices because of the Ukrainian war has created an environment where SRHR in Palestine feels entirely out of reach. The pandemic pushed people experiencing sexual and gender-based violence (SGBV) further into the shadows of widespread misconception, stigma, and growing oppositional conservatism. With support from the Government of Japan, IPPF MA Palestinian Family Planning and Protection Association (PFPPA) launched “Improving Human Security in Palestine through Life-saving SRH Services for People Most in Need” in March 2022. The project utilizes a hybrid service delivery model including static and mobile clinics, home visits, mobile and telecommunication interventions, and social media, to equip women and girls with resources, information, and access to care.

Strengthening the supply of SRHR commodities to IPPF MAs

In 2022, IPPF’s Supply Chain Team actioned several initiatives to ensure SRHR commodities continued to reach IPPF MAs. This included working closely with UNFPA Supply Offices in New York and Copenhagen to strengthen internal structures and institutionalize collaboration between the Federation and UNFPA. This work is key to ensuring MAs access to contraceptive supplies through their respective Ministries of Health, or directly from UNFPA’s supply chain.

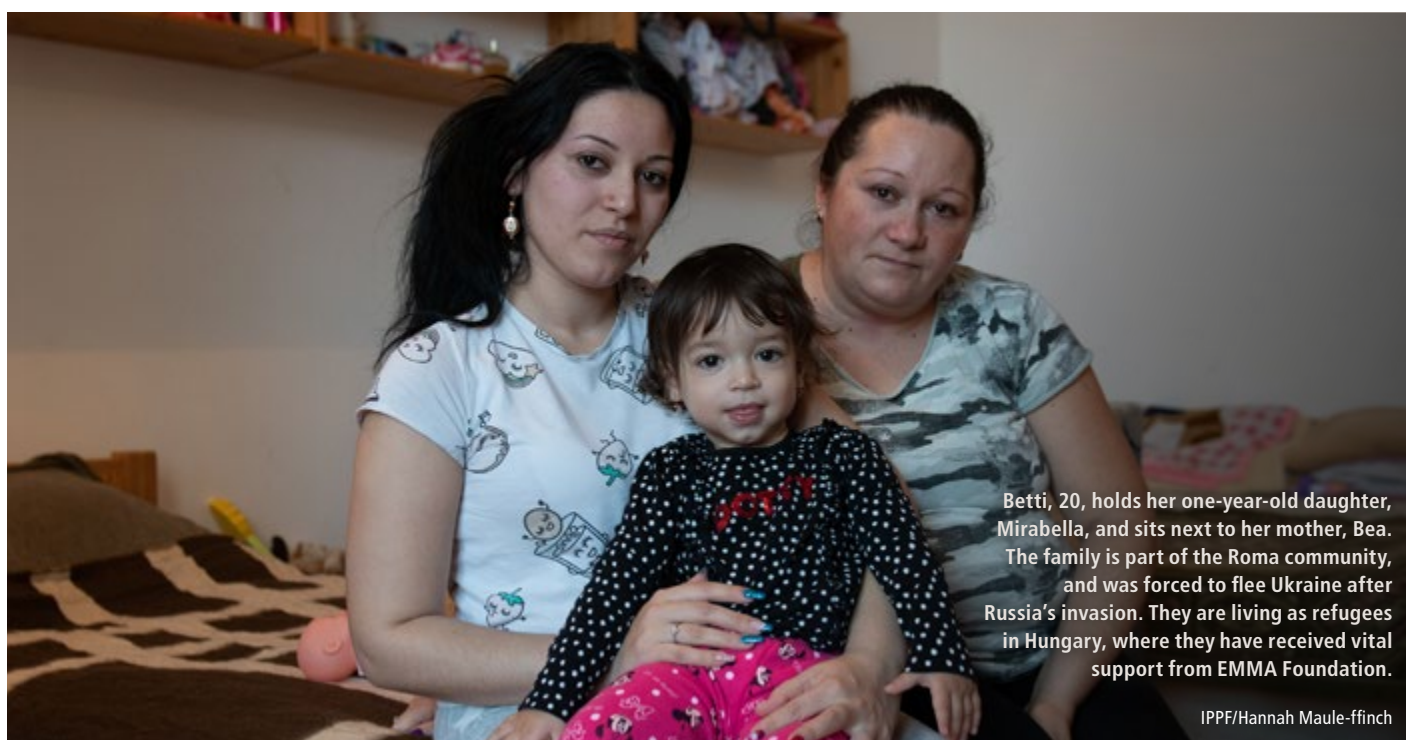
In Ukraine: The war in Ukraine created a serious obstacle to getting SRHR commodities into the Country, leaving clinics to conserve as much as possible until a solution was identified. In turn, the SRHR needs of those enduring the war would soon go unmet. IPPF’s European Network and seventeen partners from Ukraine, Moldova,

Bulgaria, Slovakia, Hungary, Romania, and Poland mobilized quickly, alongside IPPF’s Humanitarian and Supply Chain Teams and IPPF Ukrainian MA Women Health and Family Planning through a newly established partnership with International Medical Corp, ensured delivery of SRHR commodities into Ukraine within three weeks of the start of the war.

Modernizing the delivery of SRHR services in East and Southeast Asia

The pandemic pushed IPPF to adapt and to move quickly to modernize delivery of services, ensuring continuity of care and access to services via hybrid models of care. Digital health and facilitated self-care interventions are part of a holistic SRHR package that complements face-to-face service delivery. They also provide another route to which young people, women and girls, and underserved communities can realize their SRHR. In 2022, twelve MAs across IPPF East and Southeast Asia and Oceania Region (ESEARO) were implementing hybrid models for expanded access to SRH services.

In Cambodia: IPPF MA Reproductive Health Association of Cambodia (RHAC) received additional support from the Levi Strauss Foundation to implement the “Continued Access to SRH Services for Female Apparel Workers in Cambodia”. The project uses varying modes of technology to reach factory workers with essential SRHR information and services, including in-factory television broadcasting, text messaging, and hybrid models for accessing SRHR care. Since 2019, close to 30,000 factory workers from twelve Garment Factories have engaged with the project. Nearly 500 workers have utilized self-managed SRHR services.



Betti, 20, holds her one-year-old daughter, Mirabella, and sits next to her mother, Bea. The family is part of the Roma community, and was forced to flee Ukraine after Russia’s invasion. They are living as refugees in Hungary, where they have received vital support from EMMA Foundation.

Navigating barriers that threaten clinic operations and SRHR service delivery in Southeast Asia

When local governments in Vietnam, Laos, and Indonesia imposed increased standards of private health facilities for clinical operation and licensure, the Federation supported MAs with targeted funds to cover staff needs and facility upgrades. In Vietnam, the IPPF MA is unable to provide HIV testing services, as the service is now categorized as tertiary health care. This would require facilities to hire a lab technician or pathologist to administer a test simple enough to self-administer. In Laos and Indonesia, health providers are now required to abide by all clinic registration and license requirements, some of which seek to hinder or restrict delivery of SRH services. IPPF East and Southeast Asia Regional Office worked closely with local MAs to navigate and implement new regulations, documenting challenges in need of longer-term advocacy solutions in 2023.

Filling a critical training gap on medical abortion for health workers

In March 2022, IPPF and HowToUseAbortionPill.org launched an online training course on medical abortion, targeting a full range health workers. The course is free of charge, available in six languages, and provides a certificate of completion after achieving a score of 80% or higher on course quizzes. The training fills a critical gap in education of health workers globally, as abortion care continues to be left off medical training curriculums. Nearly 10,000 people around the world successfully completed the course within nine months of its launch. With support from The Case for Her, IPPF conducted two strategic communication activities across Ghana, Kenya, Nigeria, and Uganda. These activities resulted in thousands of people registering for and successfully completing the course.

Amplifying the voices of LGBTQI+ persons in India to improve health services

Harmful social norms and cultural beliefs steeped in rigid gender norms, exist around the world. Both negatively impact the health and wellbeing of all people, especially people who are already vulnerable and marginalized by society. IPPF MA Family Planning Association of India (FPA India) developed a needs assessment, hiring people from the LGBTQI+ community to interview their community about unmet SRHR needs and specific wants from health providers. Using the information gathered, FPA India and the newly formed community action team developed training and communication materials on sex, sexuality, gender, and gender expression. Together, they trained health providers and staff from thirty-nine clinics across India on how to better provide essential SRHR services to the LGBTQI+ community. The process to honor and include those most closely impacted by the issue to address the issue, will be replicated by other IPPF MAs and partner organisations.

Expanding abortion care around the globe

With support from an anonymous donor, MAs in eighteen IPPF counties introduced and scaled up models of care that extend beyond facility-based services to expand choice and access to abortion. They offered person-centred care through provision of self-managed abortion, digital abortion services, home-based abortion care, and medical abortion through mobile clinics. During the year, MAs provided nearly 30,000 supportive services for self-managed abortion, and over 18,000 abortion-related services through digital health interventions. More than 5,000 clients were provided with home-based medical abortion, and over 1,000 clients with medical abortion through mobile clinics. For each of these models of care, the numbers of services and clients reported in the second half of the year were significantly higher than in the first half, a result of service provider training and increased awareness raising in the communities.

Strategizing to address unmet need in the Pacific Region

IPPF is working in nineteen countries in the Asia Pacific region to ensure people gravely affected by COVID-19 have access to high-quality SRHR services and information. While the pandemic is under better control in some areas, countries like the Cook Islands, Kiribati, and the Solomon Islands remain plagued by the virus and its impact. IPPF MAs continue to experience the pressure of COVID-19 on a weakened and fragile public health system. Challenges exist obtaining required permissions for staff movements, implementing COVID-19 protocol, and delivering client outreach and in-home services. In response, IPPF MAs are utilizing innovative approaches to address community needs. Telemedicine and digital health interventions, combined with SRHR self-care interventions, are reaching people still in isolation. Mobile health units and outreach teams are serving the most vulnerable, and hardest to reach communities.

Ensuring client-centered care aligns with people's SRHR lived experience

In 2022, IPPF launched an updated version of its "Client-Centred Clinical Guidelines for Sexual and Reproductive Healthcare". A comprehensive approach to SRHR is critical to ensuring sexual and reproductive well-being and bodily autonomy across a life cycle. Sexual and reproductive health includes not only prevention and treatment of disease, but promotion of healthy and satisfying sexuality and reproduction. This means going beyond contraception, abortion, and treatment of sexually transmitted infections including HIV, to inclusion of sexual health, assisted reproductive care, and recognition of the range of gender expression.

4. Unite and Perform – By 2022, IPPF will be a high-performing, accountable and united Federation.

IPPF is committed to building an organizational culture of accountability and transparency, one that is solutions-oriented and rooted in collaboration. The efforts carried out in 2022 brought IPPF closer to its goal of being a high-performing and united Federation able to delivery on its mission and values.

Building organizational accountability, strength, and efficiency

Risk Management: Risk is an everyday part of charitable activity and managing it effectively is essential for IPPF to achieve both its key objectives and safeguard the Federation’s funds and assets. IPPF uses a risk register to identify, assess, and record the risks the organisation faces.

The IPPF Risk Register outlines the most important risks facing the organization, and the likelihood and impact of those risks occurring. The register also includes details of steps which have, or will be taken, to reduce the impact should the risk occur. (See risk section below, in Financial Review.)

In addition to the register, assessment and management of risk is embedded into project and programme planning and delivery.

Assurance Mechanisms: The primary assurance mechanism for IPPF, is the Federation’s Accreditation System, which ensures the IPPF MAs continually meet the unified principles for membership.

IPPF has an annual Secretariat-wide internal audit programme, and in 2022 the Federation launched a new MA assurance programme to help IPPF identify, support, and monitor the systems and controls of MAs. A risk analysis, based on data and stakeholder feedback, is used to select MAs for the review; at least ten MAs undertake an assurance review each year. Conducting assurance reviews of IPPF MAs is a key, new initiative of the IPPF Assurance Mechanism.

In 2022, the Federation focused internal audit efforts on reviewing IPPF Regional Offices that were identified as key risk areas. In addition to Regional Office reviews, internal audit completed a review of delegated authority.

Enhanced Due Diligence: IPPF acknowledges that, as per United Kingdom’s Charity Commission guidance, appropriate due diligence should be undertaken on all partners, using a risk-based approach with higher levels of due diligence for higher levels of risk.

In 2022, IPPF has introduced a new Financial Capacity Assessment (FCA) tool. The purpose of the FCA is to assess a partner organisation’s financial management and accounting systems, and to determine if those systems meet the minimum standards of risk management and financial control. The tool also evaluates the partner’s overall financial crime governance approach,



Leilani and Dean fill up condom dispensers, Rarotonga Cook islands.

IPPF/Hannah Maule-ffinch

including the checks the partner undertakes on their own staff, partners, and suppliers.

In 2023, a revised due diligence approach will be introduced for all IPPF grantees, who are not IPPF MAs.

IPPF Financial Crime Policy: In May 2019, IPPF approved a **new financial crime policy** that encompasses the following IPPF policies and procedures: Combating Bribery; Fraud Policy; Secretariat Fraud Policy Guidance; Code of Conduct; Raising a Concern Policy; Procurement Guidelines; and the financial control evaluation process (at the MA level). The new financial crime policy is as follows:

- The *Fraud Response Strategy* provides several practical solutions to combat corruption. Solutions include the confidential reporting and incident management system SafeReport; advice on how to report fraud and suspicious fraud; and tools and educational materials to ensure staff are informed of the risks and controls in this area.
- The *Secretariat Fraud Policy Guidance* provides additional information on IPPF’s definition of fraud, its attitude regarding fraud, and its fraud response plan. The response plan provides practical advice on detection, prevention, and reporting of fraud, as well as the next steps and outcomes that can be expected should fraud occur.
- The *Declaration of Conflict of Interest Policy and Procedure* (last updated in January, 2017) requires that all new staff complete a self-audit checklist to identify current conflicts of interest. Checklists are updated for all staff on a yearly basis. Staff are also required to complete a Conflict of Interest Declaration each time a potential conflict of interest arises.



The Family Planning Association of India delivered contraceptives, menstrual hygiene products and other essential supplies to the doorstep of vulnerable populations, while also educating them about staying safe during the COVID-19 crisis.

IPPF/Disha Arora

Fraud Prevention and Anti-Criminal Practices: IPPF's policies and procedures promote awareness among staff of the risk of criminal practices and corruption; reiterate the importance of complying with controls aimed at preventing and detecting fraud; and require prompt, effective action be taken whenever fraud is discovered or suspected.

In 2022, IPPF developed a fraud and financial crime awareness training. Key staff from IPPF's Regional Offices were capacitated as trainers and tasked with delivering the training across to all IPPF MAs and partners.

Also in 2022, IPPF launched its new Anti-Criminal Practices training module on the Federation's online learning hub. This training is now compulsory for new, incoming staff, and all staff and Trustees are required to re-complete the training on an annual basis. The training provides a high-level introduction to criminal practices and why people commit crimes. It also outlines IPPF's zero tolerance on criminal practices, and the responsibility of IPPF's people to uphold the principle. Trainees are guided through various scenarios to learn how to identify criminal practices, and what to do if they suspect wrongdoing.

Membership Association Governance: The General Assembly sits at the top of IPPF's reformed governance system as the highest level of authority, setting the strategic direction of the Federation. The governance structure also includes the Nominations and Governance Committee, the Board of Trustees and its committees.

To reform governance at the country level, the Secretariat launched the Global Initiative on Member Association and Governance Strengthening in 2020. The Global Initiative aims to ensure participating MAs are equipped with governances that will make sound decisions and are capable of driving forward IPPF's strategic framework. A small grant is provided to MAs in order to implement the local reforms. The Global Initiative Consists of two phases: analyzing existing structures, systems, and processes (Phase 1); and, developing an action plan for governance reform (Phase 2). To date, IPPF has launched three rounds of MA governance reforms:

- Round 1, launched Spring 2020: MAs from Cameroon, Denmark, India, Malaysia, Mozambique, Palestine, Pakistan, Sri Lanka, and Uganda.
- Round 2, launched March 2021: MAs from Afghanistan, Fiji, Indonesia, Mali, Morocco, and Nigeria.
- Round 3, launched June 2021: MAs from Benin, Jamaica, Lesotho, Malawi, Maldives, Mexico, Sudan, Tunisia, and Vanuatu.

By the end of 2022, all twenty-four MAs had established a Nomination Committee, accountable to their highest governing body, and all implemented board member term limits of some kind. 90% established a Finance, Audit, and Risk Committee to improve financial oversight. 80% decided to create a hybrid board structure with external members, who hold voting rights. Over 60% of MAs with regional structures made the decision to remove regional governance bodies. More than 20% adopted

a staggered process for board appointments to ensure continuity of work. Most introduced provisions for holding governing meetings virtually to guarantee a regular schedule and engagement.

Phase 3 was also introduced in 2022 in which IPPF provides technical support to MAs who have successfully completed the first two phases. In Phase 3, MAs institutionalize the changes made, and explore other reform processes. Nine MAs are in Phase 3: India, Pakistan, Sri Lanka, Uganda (with support from the Chinese Government); Mali, Mozambique, Morocco, Nigeria, and Lesotho (with support from the Government of Canada). At the close of 2022, all nine MAs had conducted activities to prepare for and implement the newly adopted governance structures, including orientation and training on the new structure and its functioning.

Member Association Accreditation: IPPF expects all MAs that wish to be a part of the Federation uphold and promote a set of key principles of membership, and to comply with a set of standards associated with each principle. The accreditation process is a tool for MA self-reflection and improvement, measuring itself against the principles and standards. It is also a mechanism for ensuring accountability to IPPF's clients and its donors. The exercise of attaining accreditation ensures that:

- 1) MAs are equipped to assess and improve their role and performance;
- 2) There is increased national public confidence in the work of MAs;
- 3) There is increased international confidence that IPPF is an effective Federation committed to results, quality, and accountability.

In 2022, teams across the Federation collaborated to revise the accreditation system following the completion of an evaluation of the process in 2021. Moving forward, MAs will be required to engage in an accreditation review every four years, as opposed to every five years, as previously mandated. The number of standards were reduced from forty-nine to thirty-three standards, and checks on safeguarding, finance, and human resource components were added to the standards. Accreditation reviews will be conducted virtually, or in combination with onsite reviews, in exceptional cases.

118 MAs began the accreditation review at the top of 2022. By the end of 2022, 75% of those MAs had been accredited. The remaining MAs were working towards completion of actions necessary to achieve full compliance with accreditation standards.

Income Generation: 2022 was marked by a myriad of global challenges. Nations around the world continued to recover from the COVID-19 pandemic, against a backdrop of precarious global markets, crumbling infrastructures, and rising inflation. Humanitarian crises increased in prevalence, and there were more displaced people than ever on record. Amidst these circumstances, there were reductions in international aid resources, impacting International Non-governmental Organizations (INGOs), including IPPF. Despite this reality, IPPF has sustained and increased core funding annually since 2019, demonstrating its reputation as a leading service provider, and trusted ally, for SRHR globally.

In 2022, IPPF secured US\$122 million, of which US\$62 million was unrestricted funding. IPPF also broadened its donor base, securing funds from the Governments of France, Ireland, and Spain. Increased resource mobilization support to MAs by the Secretariat led to a higher number of restricted funds being awarded at the MA level. The Federation's new Individual Giving programme was launched in the United States at the beginning of the year and superseded the projected target, pulling in US\$1.8 million from 2,584 donors.

Data Management: Having relevant, accurate, and compelling data leads to stronger funding proposals; contributes to national, regional, and global statistics; and informs advocacy efforts and policy asks. In 2022, IPPF rolled out the Data Management Strategy in English, French, and Spanish. Implementation of this strategy aims to support MAs to become a data-driven organisation that champions data culture, with a focus on data governance, data quality, data access, and data for decision making. IPPF MAs participating in the strategy roll-out developed costed data management actions plans, included budgets for data management in their respective business plans, and secured buy-in for data management initiatives from senior leadership within their facilities.

Realigning the Secretariat to deliver on commitments and values

In 2022, driven by the resounding approval of the new Strategic Framework by the General Assembly, the Secretariat designed and is currently rolling-out a process to transform the way it operates. The shift is necessary for IPPF to honour its commitments dedicated to strengthening equity, fostering anti-racism, and dismantling colonialism, recalibrating how it supports MAs and how it fights for SRHR for all.

The biggest shift in the new strategy (described in more detail below) is the Federation's promise to focus resources on reaching people who are being excluded and marginalised from accessing and exercising SRHR. IPPF will do this by providing quality people-centred care, moving the sexuality agenda, fostering solidarity for change, and nurturing the Federation. A transformed Secretariat ensures the Federation's operations are aligned, and powered to advance the new strategy.

Six key principles for the transformed Secretariat cut across all regions to support the bold, new strategy. The work is streamlined into three categories: MA-facing; External-facing; and Internal-facing, to provide the Secretariat a sharp focus and the dedicated capacity to deliver. These principles are:

- 1) Transforming the Secretariat’s approach to MA-facing activities, including improved MA financial sustainability, increased knowledge sharing and transfer, targeted capacity building, and informed decision-making.
- 2) Strengthening the Secretariat’s external facing approach, including strategic partnership building, diversifying funds, and leveraging global and regional opportunities.
- 3) Increasing the efficiency of Internal-facing activities, including task sharing, streamlining processes, and strengthening collection of and accessibility to data.
- 4) Leveraging the transformed Secretariat to support localization and powershifting, including relocating and integrating programmes and people closer to MAs.
- 5) Embodying the change IPPF strives to achieve, meaning the Secretariat will ensure representation, diversity, and inclusion of all people across all of its work.
- 6) Investing in key, new areas of the strategy, and remaining within 30% of unrestricted income to fund the Secretariat.

The goal for finalising the re-alignment structure is March, 2023.

Creating a safer environment that promotes equity and celebrates diversity

Incident Management: In 2022, efforts continued to improve the way IPPF responds to concerns reported to its independent, confidential reporting and incident management system *SafeReport*, which was improved and relaunched in 2021. Six types of concerns can be reported to *SafeReport*:

- 1) Equality, Diversity, and Inclusion (EDI)
- 2) Employment and Workplace Matters (EWPM)
- 3) Financial Wrongdoing (FW)
- 4) Safety and Security (SAS)
- 5) Safeguarding (SG)
- 6) Information and Service Provision to Clients (ISPC)

Between 1 January and 31 December 2022, IPPF received a total of eighty-two concerns through *SafeReport* – 77% of concerns

were related to IPPF MAs, 23% related to the Secretariat. The Arab World Region received the highest number, accounting for 30% of all reported concerns. The remaining 70% were spread across the five other regions, the London office and two IPPF-hosted programmes. The top three primary concerns included EWPM (57%), FW (26%), and SG (8%).

Financial wrongdoing is one of IPPF’s high-risk areas, and in 2022 the Federation implemented a number of initiatives to improve oversight, management, and progression of cases. Prioritizing higher-risk regions first, weekly regional meetings were held with Incident Coordinators (ICs) and with Regional Incident Reporting Unit (RIRU) Leads to discuss nature and progression of FW cases, and to provide advice and guidance on course correction. Additionally, an online training course *Understanding Financial Crime and Preventing Criminal Practice* was developed and made available to the Secretariat. Where allegations of FW were substantiated through audit and investigation, proportionate actions were taken on a case-by case basis.

Incident management performance was also improved in 2022. At the end of 2021, thirty-five backlog cases remained open. All but seven were closed by the end of 2022, achieving closure of 8% of backlog cases in one year’s time. Improvements were achieved by building capacity of ICs to conduct regular compliance case checks, to train staff, and to escalate concerns when necessary. Additional tools, resources, and technical assistance was also made available through IPPF’s *Safeguarding and Incident Management Hub*.

To support a culture of reporting, which includes IPPF’s commitment to addressing concerns, the Safeguarding and Incident Management Team provided regular reporting updates during IPPF’s 2022 Townhall meetings for staff. This effort increased transparency and accountability of the process. The Team also rolled out the policy, process, and procedure for escalation of reportable or serious incidents, systematising effective, compliant internal escalation, and external reporting to donors and regulators in 2022.

Safeguarding: The Federation is committed to the safety and wellbeing of its staff, volunteers, and the people it serves. IPPF’s safeguarding measures are rooted in a survivor-centred approach and an organisational culture that strives to prevent gender-based violence. Creating an environment conducive to reporting incidences of harm is imperative. Therefore, IPPF prioritises training, open communication, and transparency about the nature of harm reported and the outcomes of investigation, where possible.

In 2022, IPPF’s Safeguarding Team delivered training to fifty-five MAs, raising awareness about IPPF’s safeguarding policy and procedures, and staff and beneficiaries’ right to protection from harm. Offering the training in a multitude of languages is key to better meeting the needs of IPPF’s diverse staff. The training package was translated to Malay, Swahili, Russian, Nepali, Hindi,

Kannada, Bengali, Sinhalese, and Tamil, and Arabic, English, French, Portuguese and Spanish versions were updated. In 2022, 95% of staff across the Secretariat completed the annual safeguarding refresher training, a significant increase from 2021, which illustrates the embedding of safeguarding into IPPF's operating rhythm and culture.

Significant progress was also made towards implementing a practice of safe recruitment across the Federation in 2022, a requirement of the IPPF's Safeguarding Policy. Compliance of all Secretariat offices was assessed against the requirement, and guidelines and resources to embed the requirement were developed.

The number of reported safeguarding incidences to *SafeReport* remains lower than expected, considering global statistics on sexual harassment, harm, and exploitation. In 2022, five safeguarding concerns were reported to *SafeReport*, all related to MAs; 43% of those were substantiated. The most reported concern was sexual harassment, accounting for 76% of safeguarding concerns reported. Four of five

safeguarding cases were closed by the end of 2022, as were three backlog cases. Two of twenty-three cases reported between 2019 and 2022 remain open and under investigation.

Now and continuing forward, IPPF will remain steadfast in its efforts to create a safer, more accountable environment – one that supports disclosures, and responds swiftly to disclosures of safeguarding.

Remuneration: IPPF's commitment to equity, diversity and inclusion extends to how it compensates its staff across all areas of its work. IPPF sets compensation at the fiftieth percentile against comparable benchmarks, in size and complexity, to attract and retain talent while remaining affordable. In 2022, the Federation focused on implementing new pay-scales – both gross and net – for countries where the host country defines international job holders as tax free. IPPF increased pay-scales for those falling below the minima of pay-scales to the minima as part of a phased plan of action.

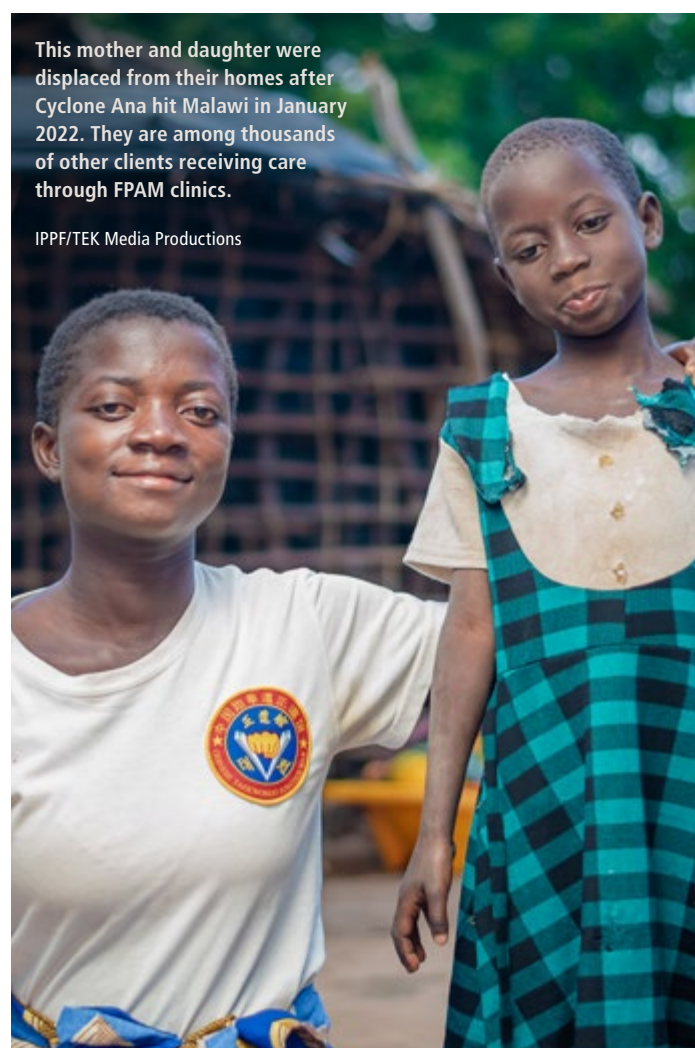
Due to the changed global market and the significant impact of inflation on employees, a cost-of-living pay adjustment was applied globally across the Secretariat in 2022. To ensure fairness and equity, local pay awards were considered in local currencies, taking into account the global adjustment, statutory, contractual and market conditions, while also managing a sustainable cost envelope for the Federation.

In September 2022, a global Human Resources Information System (HRIS) was implemented. Data compiled from the HRIS, along with data from the financial system, was used to conduct a gender pay gap analysis across the Secretariat for the first time ever, as presented later under 'Gender Pay Gap' section on page 34. A global panel of job evaluators was also implemented to support consistency of job evaluation and grading across the Secretariat.

Lastly in 2022, a benefit review identified opportunities to improve the medical insurance offered, and subsequent cost incurred by the Federation and its staff. Further work to optimise benefits across the Secretariat will continue in 2023.

Design of an approach to pay progression and benchmarking updates will continue at the start of 2023.

Anti-Racism: In May 2020, IPPF commissioned an internal Secretariat anti-racism review. The decision to review came not only from within the Federation but from global events that required IPPF to rethink its own path, and its own participation in systematic oppression to date. Challenged internally by staff, a growing Black Lives Matter Movement that following the murder of George Floyd, IPPF wanted to understand and address the impact of its legacy. The review's findings were sobering; the vast majority of IPPF staff believed there was a presence of interpersonal, institutional, and structural racism at the IPPF Secretariat.



This mother and daughter were displaced from their homes after Cyclone Ana hit Malawi in January 2022. They are among thousands of other clients receiving care through FPAM clinics.

IPPF/TEK Media Productions

Recommendations for creating organisational change were formulated into action steps via the Anti-Racism Programme of Action (PoA), spanning 2021–2022:

- 1) **Emerging:** IPPF begins to address a more anti-racism and equity-based approach (2021)
- 2) **Established:** IPPF has an established approach to anti-racism and key structures are in place to support the structure (2022)
- 3) **Leading:** IPPF is a role model organization in which power imbalances are recognized and addressed through the PoA (2022)

In September 2022, IPPF issued a public statement on anti-racism apologizing to its clients, staff, volunteers and supporters. The statement detailed IPPF's commitment to undoing harm by dismantling old, oppressive policies and frameworks, and rebuilding with policies and frameworks centring on equity, diversity, and inclusion.

Rebuilding IPPF's footprint in the Latin America and the Caribbean

With tremendous support from partners and a skilled regional team, IPPF continued to rebuild in the Americas and the Caribbean (ACRO). In February, IPPF welcomed two new MAs to ACRO. The Antigua and Barbuda Planned Parenthood Association and the Dominica Planned Parenthood Association expand IPPF ACRO's footprint to twenty-eight countries unified in ensuring SRHR for all. Throughout 2022, the Federation considered extending membership to organisations in Aruba, Bolivia, Ecuador, Guadeloupe, and Martinique.

Convening the General Assembly

In a successful federation, all members fulfil their roles and responsibilities and contribute to a group's shared vision. IPPF follows the same league by fulfilling its commitments and following its non-negotiable values – social inclusion, diversity, passion, volunteerism, and accountability. IPPF's governance structure leads this process through its high-performing governing bodies – the General Assembly (GA), Nomination and Governance Committee (NGC), Board of Trustees (BoT), and Board Committees (BCs). The GA is the peak governing body for strategic and policy decisions. The Federation convenes the GA once every three years, and in November 2022, the GA convened in Bogota, Colombia. More than 300 members from IPPF's MAs gathered to affirm the Federation's new six-year strategy *Come Together*, and committed to driving forward initiatives build stronger communities, effect change, and expand access to SRHR for all.

Transformation in 2023

IPPF is on a necessary change journey. The Federation is working against an ever-quickening current that has washed away rights once thought secure and has eroded healthcare systems in the face of global ambitions of Universal Health Care. In 2023, IPPF is facing a precarious political landscape, and an unsettled sexual and reproductive health and rights environment. IPPF's new strategy points the way forward. The strategy is a roadmap to renewed impact and to progressing the Federation; the Secretariat business plan marks its starting point.

The Secretariat 2023 Transitional Business Plan represents a passage between strategic periods of the Federation. The 2023 Transitional Business Plan outlines the first defining steps on IPPF's new strategic journey. The Secretariat's role will be fundamental to the transition and in the delivery of its commitments, alongside and in support of the membership. A more robust business plan representing the realigned Secretariat will be submitted to the Board of Trustees for approval by June 2023.

The Secretariat consists of seven main offices located in six IPPF regions. The Secretariat both serves the membership of IPPF and leads the Federation, providing regional and global platforms for engagement and delivery in an increasingly globalized world.

The Secretariat's focus areas for the transition are summed up below:

Realign and harmonize advocacy efforts to champion rights

In 2023, IPPF will develop an opposition strategy to bolster progress and realign work started by the Movement Accelerator Platform. Defined priorities will respond to Strategy 2028, linking local and national work to regional and global efforts to shift harmful norms, improve policies, influence legislation on SRHR, amplify feminist movements, and expand comprehensive sexuality education.

Invest in young and diverse leaders

IPPF will employ a social justice framework that invests in solutions and partnerships that are by the people, for the people, bringing IPPF closer to its mandate and communities closer to IPPF. The Federation knows that young and diverse leaders are the visionary architects of a world that celebrates and advances SRHR for all. Therefore, IPPF will take an intersectional approach to inclusion within its existing systems and networks and invest in diverse networks that deliver better impact nationally, regionally, and globally.

Modernize services to better serve all people

IPPF will provide an integrated range of affordable and quality sexual and reproductive care and supplies. This includes expanding person-centered care options, including digital health and self-care interventions as part of a holistic SRHR package. IPPF will prioritise delivering SRHR services to the hardest to reach communities, individuals gravely impacted by humanitarian crisis, and people who are excluded, and marginalized by society.

Leveraging a united and high performing Federation

Core strengthening

IPPF will focus on aligning the Secretariat structure, systems, and capabilities to the new Strategy. This is a critical step towards building a Secretariat that is best able to deliver on ambitious commitments outlined in the new strategy, and a Secretariat that follows an MA-centric approach, one that effectively honors, supports, and shares capacity with MAs. As part of this process,

IPPF has developed a strategy and plan to invest in technologies that will significantly enhance its ability to become more MA-centric.

Restructuring the Secretariat will occur at the beginning of 2023. Thoughtful recruitment of and team building will occur in the second half of 2023. IPPF will bring new capabilities and talents into the Secretariat at every level; the Federation is expecting to hire approximately eighty new posts through a changed approach to external recruitment.

The Director's Leadership Team will work differently through a more distributive approach to leadership across multi-cultural, multi-racial, multi-lingual, intergenerational and more diverse teams. New global communities of practice, global knowledge sharing, improved data and disciplined use of systems will underpin our success as will the development of strong collaborative relationships across geographies.

The Sudan Family Planning Association has been on the ground in Um Rakuba refugee camp to provide essential care to those fleeing the violence in Tigray.

IPPF/Hannah Maule-ffinch



MAs are what set IPPF apart. Joining the Federation creates an opportunity for MAs to have greater impact in the communities they serve. IPPF will support MAs to adapt restricted projects to better align with Strategy 2028, simultaneously imbedding the Federation-wide anti-racism statement and expanded Anti-racism Program of Action. IPPF will also aim to increase MAs visibility, working towards insertion of MA clinics and programming into national health care, insurance, and education systems, a strategic approach to ensuring sustainability of service and programme operations.

To support implementation of the new Strategy and to guide the Federation forward, IPPF will embark on a global rebrand to position IPPF and its MAs as global innovators and thought leaders in SRHR, and as an organisation firmly rooted in gender, reproductive, and racial justice for all. Development of a Charter of Values goes hand-in-hand with the rebrand. The Charter will act as a Southern star and guard rails for the Federation's integrity, shaping its collective identity and reaffirming its commitment.

Generating income

IPPF will develop a new Global Income Generation Roadmap for investment in Strategy 2028, and in response to the changed funding landscape. IPPF understands that progress towards Strategy 2028 is inextricably linked to the political and social environments in which IPPF works. New partnerships with courageous donors will be cultivated, including with progressive national governments and US-based foundations. Likewise, IPPF will continue to engage with humanitarian donors profiling IPPF's work in humanitarian settings. Doing so will ensure the Federation is less susceptible to external funding shockwaves from institutional donors.

Vital to IPPF's income generation is a strong and enthusiastic individual donor base. The Secretariat will continue to grow the Federation's Individual Giving Programme in the United States, which secures private sector resources from individual and family foundations at the recurring, mid-level, major, and planned gifts levels.

Significant steps have been taken to bolster the capacity of MAs to generate their own funds. A trend towards national-level funding presents significant opportunities for MAs. The Secretariate will further examine how to best support MAs to achieve this goal via Strategy 2028.

As humanitarian crises worsen and political divides widen, IPPF needs continued and predictable support from donors. Interruptions in funding threatens the sexual and reproductive health and safety of women, girls, and young people, especially those that are marginalized and vulnerable.

Coming together to deliver beyond 2023

Introducing IPPF's new strategy

For 70 years, IPPF has championed and delivered quality services, comprehensive information and advocated for just laws so that more people, in more places, can realise their sexual and reproductive health and rights (SRHR). The Federation is a powerhouse.

The journey to design Strategy 2028 *Come Together* took two years and was done under the direction of the IPPF Board of Trustees and led by its Strategy, Policy, and Investment Committee. Thousands of people from around the globe took part in its development and ultimate design. It speaks in a collective voice that recognises IPPF's diversity, its sense of solidarity and shared mission.

To increase its impact and reach, IPPF is committing to bold and catalytic transformation driven by young people. To broaden access to enjoyment of SRHR, IPPF's new strategy rests on four central pillars:

- 1) **Centre care on people.** IPPF will provide high-quality person-centred care to more people in more places.
- 2) **Move the sexuality agenda.** IPPF will push for the societal and legislative change needed to make universal sexual and reproductive rights a reality for more.
- 3) **Solidarity for change.** IPPF will build bridges to other movements, sectors, and communities wherever sexual and reproductive health and rights can also help advance other human rights causes.
- 4) **Nurture our Federation.** IPPF will make its core values more explicit and apply their implications across the Federation more comprehensively to unleash stronger collective power for deeper global solidarity that can deliver greater impact.

The Federation will focus its resources on excluded and marginalized people, walking shoulder to shoulder with communities bearing the brunt of stigma and prejudice. IPPF will work with governments to help shape laws, policies, and norms that support SRHR, and through feminist action and international solidarity, work to remove restrictions that infringe on dignity choice, and well-being. IPPF will foster global solidarity by coming together with like-minded sectors and actors to help transform lives, communities, and countries.

Through it all, IPPF will remain accountable for what it does, how the work is carried out, and how the Federation's actions affect the lives of the communities it serves.

Financial review

Statement of Reserves

IPPF's reserves policy seeks to balance maximising spending of income raised as soon as possible with maintaining the minimum level of reserves to ensure uninterrupted operation and to provide time to adjust to a change in financial circumstances.

IPPF's reserves policy will ensure that it has the resources in place to manage financial risk and short-term income volatility and to continue to invest in initiatives to meet its goals set out in its Strategic Framework/Plan.

The Board of Trustees increased the target unrestricted reserve range to US\$19 million – US\$26 million (from US\$18 million – US\$24 million) which it believes strikes an appropriate balance between the need to spend income when it is received and maintaining operational integrity. This represents 11 to 15 months of core secretariat costs.

Note 15 to the financial statements shows the split of reserves between the general, designated, restricted and endowment funds. The total funds held at 31 December 2022, net off the pension liability US\$4.6 million (2021: US\$4.9 million), were US\$92.6 million (2021: US\$103 million). Of this, US\$24.1 million (2021: US\$32.4 million) was restricted funds and US\$39.2 million (2021: US\$38.5 million) was designated funds, whilst an additional US\$1.0 million (2021: US\$1 million) was held as a perpetual endowment fund with income generated from its investment exclusively for the Member Association in Cape Verde.

The general reserve level of the group as at 31 December 2022 was US\$20.9 million, a decrease of US\$3.2 million from the balance of US\$24.1 million at 31 December 2021, however still within the range set in IPPF's reserves policy. The general reserve balance at 31 December 2022 of US\$20.9 million represents 33.3% of budgeted unrestricted core expenditure for 2023 of US\$62.8 million and provides necessary buffer in the cash flow required, as the majority of unrestricted funding is received in the second half of the financial year.

Unrestricted funds are designated at the discretion of the Board of Trustees. The total designated funds as at the end of 31 December 2022 is US\$39.2 million (2021: US\$38.5 million) within which US\$7.3 million (2021: US\$7.9 million) represents fixed assets reserves. Other funds designated for various projects include the Stream 2 Global Consortium Grant, Funds and Centres, Branding and Charter fund, BMZ Ukraine initiatives, Individual giving programme, Stabilisation fund, etc.

Statement on Investments

There are no restrictions under the *1977 Act* in relation to the charity's powers to invest. IPPF's investments include US\$1.6 million held in listed security (2021: US\$1.6 million held in cash and cash equivalent) towards Cape Verde (endowment and restricted fund) and a property worth US\$1 million (2021: US\$1.1 million). The property was independently valued as at 31 December 2020 and IPPF believes it is appropriately carried at fair value by carrying out a desktop value assessment.

Financial Summary

Income for the year for the group decreased by US\$42.9 million (26%) from US\$164.7 million in 2021 to US\$121.8 million. Total expenditure decreased by US\$24 million from US\$148.7 million in 2021 to US\$124.7 million in 2022, which led to a group net operating deficit before investments gains (combined for unrestricted and restricted funds) for the year of US\$3 million (2021 Surplus: US\$16 million).

Total unrestricted expenditure of US\$57 million (2021: US\$51.1 million) covers grants to member associations and partners of US\$37.4 million (2021: US\$35.6 million), group Secretariat expenditure of US\$18.2 million (2021: US\$13.7 million) and fundraising costs of US\$1.3 million (2021: US\$1.9 million). The net operating unrestricted surplus for the year was US\$5.1 million (2021: US\$15.3 million).

Total restricted expenditure of US\$67.8 million (2021: US\$97.5 million) includes grants to member associations and partners of US\$46.4 million (2021: US\$74 million), group Secretariat expenditure of US\$21.4 million (2021: US\$22.4 million) and fundraising costs of US\$Nil (2020: US\$1.1 million). There was an overall restricted deficit of US\$8.1 million (2021 Surplus: US\$0.7 million). A full analysis of restricted projects balances and 2022 income and expenditure is available in note 15.

Income

Unrestricted income in 2022 fell by US\$4.4 million and restricted income fell by US\$38.6 million compared to 2021. We would like to thank donors for the continuing trust they have placed in IPPF.

IPPF’s main source of funding is government grants, which account for 85.5% (2021: 91%) of total income. In 2022 unrestricted government funding decreased by US\$5.6 million (8.8%) from US\$63.6 million in 2021 to US\$58 million.

Restricted government funding amounted to US\$46.1 million, down from US\$86.3 million in 2021. A full analysis of restricted projects balances and 2022 income and expenditure is available in note 15. The following Governments were the major contributors to the restricted funding of IPPF: Government of United Kingdom, primarily through the WISH programme in Africa, South Asia and the Arab World, US\$31.1 million; Government of Australia continued to provide support (US\$3.4 million) in relation to the global SPRINT Initiative to provide sexual and reproductive health services to crisis and post crisis areas in South East Asia, the Pacific, South Asia; Government of Canada contributed US\$2.4 million primarily to Young People. The DFAT funded a two year ‘RESPOND’ programme to respond to the additional SRH needs of communities affected by the COVID-19 pandemic in 22 countries, which was received and recognised as per the terms of agreement with DFAT and in line with the IPPF’s accounting policy, due to which even though the expenditure for the project is reflected in 2022, the entire income was recognised in 2021, leading to reduced restricted income in 2022.

The Governments of the Netherlands, Norway, UK and a private foundation provided funding of US\$4.6 million to the Safe Abortion Action Fund.

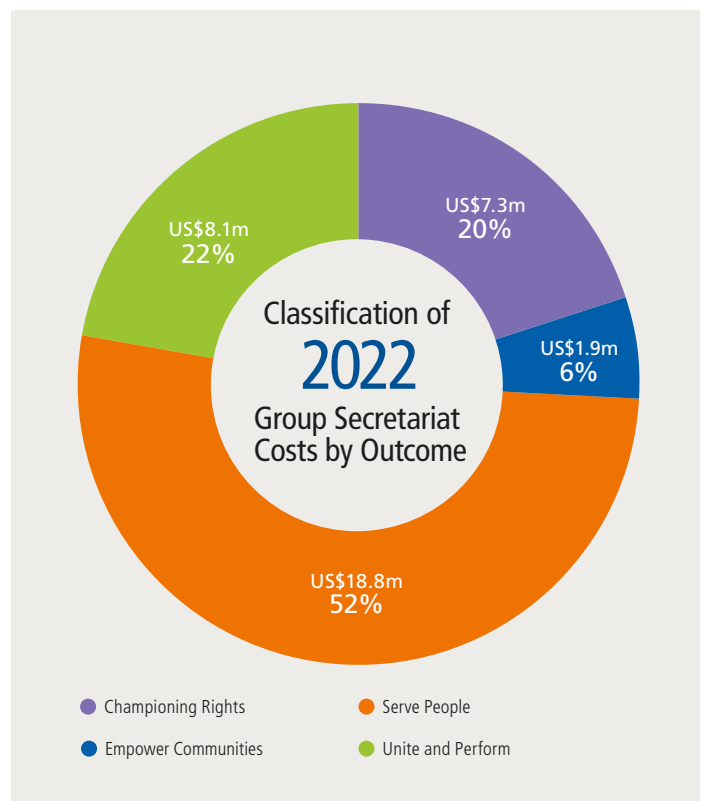
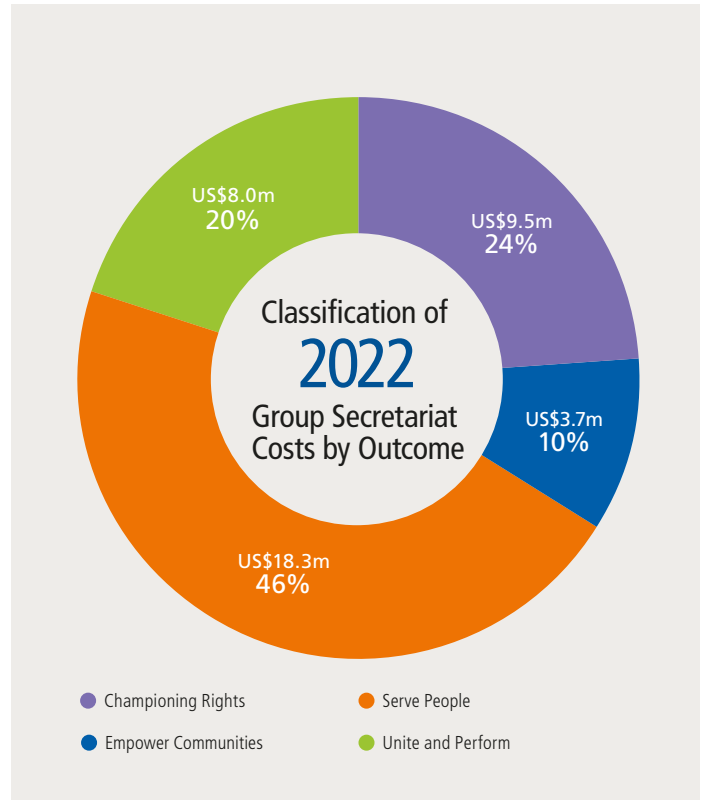
The Governments of Australia, Netherlands, Denmark, Norway, Sweden, and Germany provided funding of US\$0.661 million towards the Nexus programme.

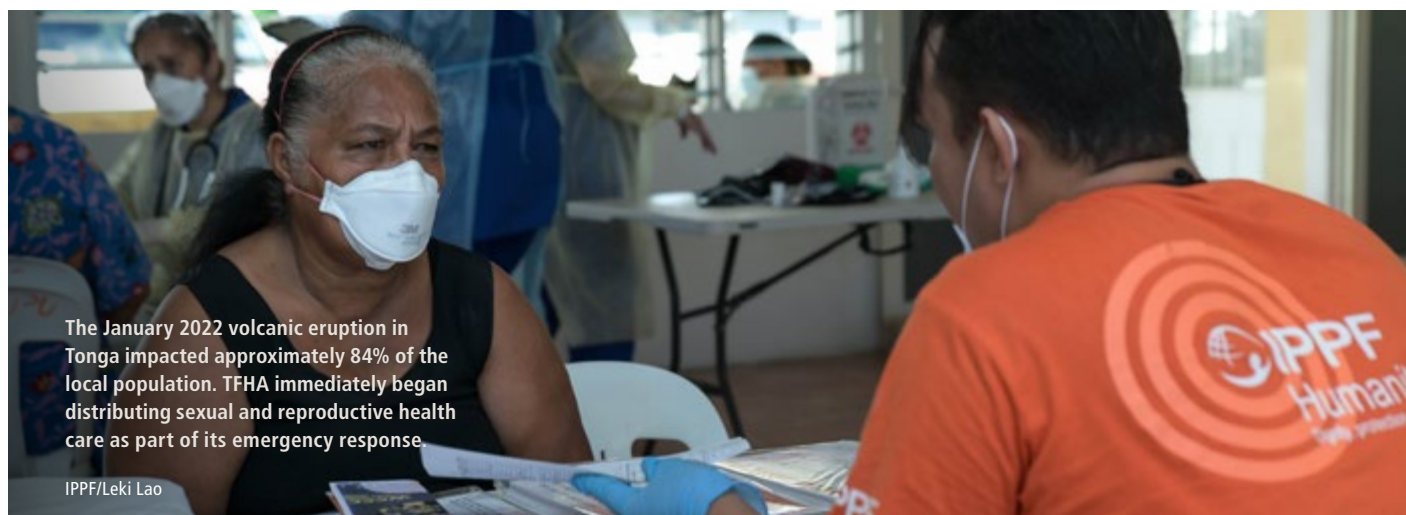
Grants from multilateral donors and other sources increased from US\$12 million in 2021 to US\$13.5 million in 2022.

Expenditure

IPPF spent US\$124.7 million in 2022 compared to US\$148.7 million in 2021, a decrease of US\$24 million (16.1%).

Grants to Member Associations and partner organisations decreased by US\$25.8 million (23.5%) from US\$109.6 million in 2021 to US\$83.8 million in 2022.





Funds (including pension fund deficit)

Overall the year ended with a deficit of US\$3 million in 2022 compared to a surplus of US\$16.1 million in 2021. This deficit is further increased by an actuarial loss on the defined benefit pension scheme of US\$1.6 million (2021 gain: US\$5.8 million), unrealised foreign exchange loss on forward contracts of US\$2.2 million (2021 gain: US\$2.3 million) and other unrealised foreign exchange losses of US\$3.6 million (2021 loss: US\$3.5 million), leading to an overall decrease in IPPF's total funds and reserves from US\$103 million to US\$92.6 million.

The general fund has decreased by US\$3.2 million, from US\$24.1 million to US\$20.9 million. Designated reserves have increased by US\$0.7 million, from US\$38.5 million to US\$39.2 million. The asset revaluation reserve has remained at the same level as 2021 at US\$12.0 million. The restricted fund balance has decreased by US\$8.3 million from US\$32.4 million in 2021 to US\$24.1 million in 2022.

The 2022 balance sheet contains a net pension liability of US\$4.6 million. This represents a decrease in liability of US\$0.3 million from the 2021 balance of US\$4.9 million. The pension liability forms part of unrestricted funds and represents the total net future liability arising from the Central Office defined benefit pension scheme. The defined benefit scheme was closed in 2007; further details on the scheme are included in note 19 to the financial statements. Agreement has been reached with the scheme's trustees on a recovery plan that will see the deficit cleared by October 2026 instead of October 2025.

Going concern

The Members of the Board of Trustees and management have assessed the current events and conditions, as well all information currently available about the future, in determining whether IPPF is a going concern.

While the income for the 2022 declined compared to the previous year, IPPF continue to have multi-year agreements with key donors for both restricted and unrestricted funds. Ongoing engagement with these donors does not indicate any risk to the budgeted grants. Also, most of IPPF's unrestricted core donors have had a long and strong relationship with IPPF, which is expected to continue in the future. As of the date, core funding for 2023 42% is contracted,

29% has been awarded but not signed and the remaining 29% is currently awaiting confirmation.

IPPF General Assembly has approved a new strategy 2023–2028. In line with the strategy, a realignment process is underway for transforming the Secretariat. A transition budget has been approved, which will be revised after completion of the realignment of the Secretariat with the Secretariat costs contained at 33% of total core and overhead income.

The forecasts and cashflow analysis to December 2024 do not rely on any overdraft facility or other financing to stay positive. The projected cashflow position across all funding sources demonstrates a positive balance.

The year 2022 also presented the challenge of volatility of foreign currencies against US Dollar, which is the primary currency used for contracting and payments by IPPF. The entire amount of unrestricted core income for 2023 has been hedged with forward contracts against US Dollar to ensure de-risking the unrestricted core budget. The same practice will be continued upon signing of any funding agreement in a currency other than US Dollar.

Several MAs are experiencing financial difficulty due to pandemic-related loss of income and cashflow pressures that might require front-loading investment to make the revised strategy adjustments. Along with this a number of donors have their core grant contract cycles tied into IPPF's strategy and thus IPPF has been in the middle of re-negotiating these with a large number of Governments. In order to bridge a delay / timing gap without having to lose and then re-hire valuable capacity and delay the strategy roll out, IPPF has designated a sum of US\$6 million out of its general reserves, as Stabilisation fund, (as on 31 December 2022) to ensure the Secretariat and selected MAs can navigate the current uncertainty without jeopardising the strategy launch.

IPPF's reserve policy was updated and approved by the Board of Trustees in December 2021. It recommends a minimum level of reserves of US\$19 million–US\$26 million to ensure uninterrupted operation and to provide time to adjust to a change in financial circumstances. After all the designations, IPPF still has total general reserves for the year ended 31 December 2022 of US\$20.9 million.

Considering all the factors above, the management is of the view that IPPF is a going concern until at least 31 December 2024.

Structure, Governance and Management

Governing Document

IPPF was formed in 1952 and incorporated in 1977 under a UK Act of Parliament: *The International Planned Parenthood Federation Act 1977*. The Board of Trustees confirm that the Strategic Framework (as described on page 4) is in alignment with the purposes stated in the Act.

Public benefit

The Charity Commission guidance on public benefit has been considered and the recommended self-assessment for the public benefit principles undertaken. The Board of Trustees confirms that the aims of the organisation as stated in *The International Planned Parenthood Federation Act 1977* meet the charitable purposes as outlined in the Charities Act 2011. Specifically, IPPF is engaged with purposes in relation to the “advancement of health or the saving of lives” and the “advancement of human rights”.

IPPF’s mission is to improve sexual and reproductive health and rights for millions of women, men and young people around the world. IPPF works through one Member Association/Collaborative Partners in each of the 142 countries delivering sexual and reproductive health services, education programmes, advocating on policy changes and other similar activities, to deliver its mission. IPPF monitors this delivery by monitoring global indicators and service statistics, that track delivery and upholding of sexual and reproductive health and rights for the poor, marginalised, socially-excluded and/or under-served groups.

Governance

Until May 2020, IPPF was governed by a Governing Council, composed of 18 volunteers from Member Associations (also known as the Trustees). In addition to the 18 Trustees, the IPPF Governing Council had six external advisors, who were to act as subject matter experts and advise the Governing Council on IPPF policy. These six external advisors did not have any voting rights in the Governing Council.

In May 2020, the Governing Council was replaced by a Board of Trustees following the reforms described below.

Reforms

In an ad hoc extraordinary General Assembly meeting of all the MAs held in New Delhi in November 2019, more than 90% of IPPF’s MAs reached a historic consensus on bold recommendations for transforming IPPF’s governance structures and resource allocation system.

These recommendations by the General Assembly were approved by the then-Governing Council are reproduced below.

IPPF is a Member Association-led governance structure that is accountable to the membership and the people IPPF serves.

The new governance structure removes intermediary layers between MAs and global governance and will advance IPPF’s mission through:

- **General Assembly:** The highest decision-making authority of the IPPF will be a General Assembly that has the mandate to review and approve IPPF’s strategic direction, appoint members of a Nominations and Governance Committee (“NGC”), and confirm the slate of candidates the NGC proposed to be on the Board of Trustees (“BoT”), among other responsibilities.
- **Nomination and Governance Committee:** Under IPPF’s new regulations, the Nominations and Governance Committee (NGC) has the mandate to recruit and evaluate the performance of members of the Board of Trustees and the Board committees. Reporting to the General Assembly, the NGC is a seven-person committee that has majority MA members, at least half of whom must be women and at least 20% of whom must be youth under 25.
- **Board of Trustees:** The current Governing Council was replaced in May 2021 with a 15-member, skills-based BoT that has nine MA volunteers and six external trustees and maintains IPPF’s commitment to at least 20% representation of youth, 50% representation of women, geographical diversity, and representation of vulnerable or at-risk populations.
- **Board Committees:** Four Standing Committees will support the governance function of the BoT: Membership; Finance, Audit and Risk; Policy, Strategy and Investment; and Resource Allocation Technical Committees. Each of these committees will have a majority of members from MAs and external members.
- **Regional Forums and Regional Youth Forums:** The previously existing Regional Councils have been transformed into knowledge and learning exchange platforms, called Regional Forums, that will be preceded by Regional Youth Forums. These are no longer governing bodies.

Adopted governance model

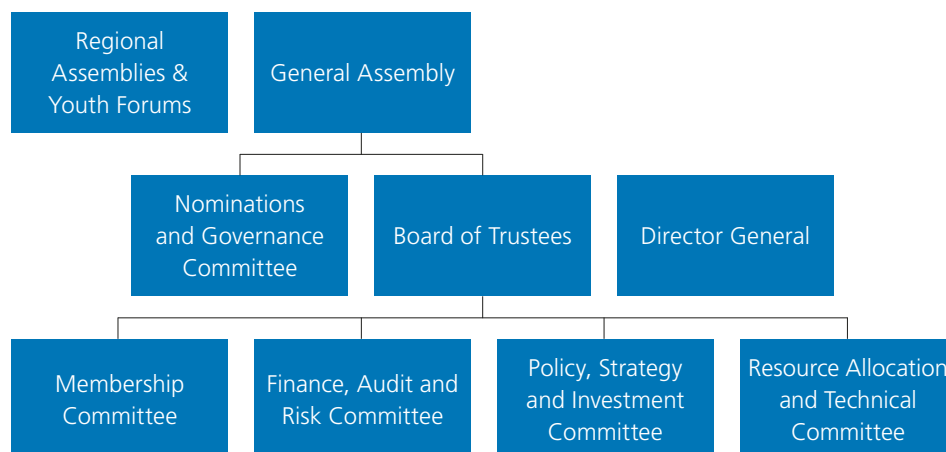
General Assembly = peak body

Non-governing regional assemblies and youth forums

Governance by a Board of Trustees

Secretariat reports to Board of Trustees through the Director General

Expert Committees advising the Board of Trustees



Selection of the Board of Trustees

To transition from the previous Governance structure to the one approved above, the Governing Council set up a Transition Committee. The Transition Committee was mandated to take the necessary steps to:

- Enable a smooth transition to a new governance structure, through the election of a new Board of Trustees at the Governing Council meeting in May and the first meeting of the Board in July 2020;
- Lay the foundation for developing a new resource allocation formula and system based on the guidance given by the General Assembly;
- Ensure that MAs remain central to the change process and participate in decision-making on how the reforms are monitored and evaluated.

As part of the above mandate, the Transition Committee identified the first slate of candidates for the 15 members of IPPF’s new Board of Trustees and seven members of the Nomination and Governance Committee, which was approved by the Governing Council during its meeting held on 15–16 May 2020. The names of the incoming Board of Trustees and the Nomination and Governance Committee members are provided on page 67.

Ms Kate Gilmore was elected as the Chairwoman of the newly appointed Board of Trustees. She is Honorary Professor with the Human Rights Centre at the University of Essex and Professor-in-Practice with the International Development Department of the London School of Economics and Political Science (LSE). She is Vice Chair of the Interpeace Board, a member of the WHO Gender and Human Rights Advisory Panel on Human Reproduction and of the WHO Immunization Agenda 2030 Partnership Panel.

Until recently a Fellow with Harvard University’s Carr Centre for Human Rights Policy, she is a former United Nations (UN) Deputy High Commissioner for Human Rights, and previously, Assistant

UN Secretary General and Deputy Executive Director/Programmes with the UN Population Fund (UNFPA). Kate was also Executive Deputy Secretary General of Amnesty International but started her career in Australia, working to combat violence against women and advance related public policy and services.

Our Director General is Dr. Alvaro Bermejo. Alvaro has more than 20 years’ experience as a senior executive in global federations, working across HIV and AIDS, humanitarian issues and health policy.

The Board of Trustees meets at three times a year. Meetings may be held in person (no more than twice a year) or by suitable electronic means agreed by the Board in which all participants may communicate with all other participants. In addition, extraordinary meetings of the Board may be called by the Chair or by one third of the Trustees.

The Board of Trustees shall have power to hire, support, oversee and evaluate annually the performance of the Director General.

Recruitment, appointment and training of new Trustees

Since its first appointment, approximately one third of the Board of Trustees has rotated off on annual basis to ensure institutional knowledge while injecting into the board new stream of trustees. The Nominations and Governance Committee (NGC) leads the recruitment process with a call for nominations for internal and external candidates. Following a rigorous process or shortlisting against the set criteria, the NGC interviews candidates and puts forward the potential trustees for the available vacancies within the Board of Trustees and its Committees. Such recruited candidates are appointed or re-appointed for a second and a last term by the Board of Trustees and the General Assembly’s confirms the Trustees appointment or re-appointment. This has been the case in May and November 2022. At its last meeting in Bogota, the General Assembly also elected two new members to serve as replacements of two outgoing NGC members.

As soon as new Trustees are appointed and confirmed and new NGC members elected by the General Assembly, a multi-disciplinary team provides an induction to them. The induction includes the term of references, the Strategic Framework, the history of IPPF, governing bodies, processes and evaluation, IPPF Regulations and Procedural Byelaws, financial and compliance oversight, Trustees' and NGC roles and responsibilities with regards to Charity Commission expectations.

Resource allocation

The new resource allocation model determines the use of IPPF's unrestricted core funding across the Federation, including to the Secretariat. The funding flows through three separate streams.

Stream 1 of the model, known as Accelerating Delivery, is the largest stream, with a minimum of 80% of all unrestricted funds flowing through it. The indicative allocation amounts are determined by a transparent formula based on set national criteria, including unmet need and country income status. To access funding under Stream 1, IPPF members and the Secretariat will have to develop and submit organizational business plans for the each of the funding cycles.

The business plans will outline the organizational context, overall outcomes, strategies, results, as well as the expected budget in the given time period. The business plan covers the entire remit of the organization's activities, outputs and budget.

The first funding cycle will run for a single calendar year (2022), and it will be followed by a three-year cycle (2023–25) which will coincide with the mid-term of the new strategic period. The stream introduced greater transparency in the distribution of funds, greater accountability for its use, and greater predictability of funding for the applicants.

Stream 2 of the new model is dedicated to strategic initiatives, and it is also known as the Strategic Fund. The purpose of the Strategic Fund is to support MA initiatives in the areas of the Strategic Framework that require additional investment and focus and that will help IPPF deliver its global outcomes. It was introduced at the wishes of the membership to have a more dynamic model, which allowed the federation to capitalize on strategic opportunities when they emerge.

Stream 3 of the new model is a funding stream that can receive unrestricted core funding of up to 5% to enable IPPF to provide life-saving SRHR services in humanitarian crisis. All funds are subject to approval by the IPPF Board, who also agree the annual strategic themes of the fund.

Organization

IPPF has a unified Secretariat that carries out the policies and functions as approved by the Board of Trustees. The Secretariat has its main offices in London, Nairobi, Tunis, Kuala Lumpur, Brussels, New Delhi, Bogota and Port of Spain.

In addition to this, Secretariat functions are also carried out in Abidjan (Sub-regional office for West and Central Africa), Fiji (Sub-Regional Office for the Pacific), Australia (Resource Mobilization Office), and New York, (IPPF Worldwide Inc.).

The senior management, known as the Directors' Leadership Team, comprises: the Director-General who is based in the London office; six Regional Directors who report to the Director-General; and four London Office Divisional Directors. Further details are on page 68.

Risk Management

The Board of Trustees is responsible for ensuring that IPPF has a sound system of internal control to safeguard its assets and funds, and for ensuring that its assets and funds are used only in furtherance of IPPF's objectives. The Trustees have ultimate responsibility for identification of the risks to which IPPF is exposed.

The system of internal control is intended to manage risks appropriately, rather than eliminate them and to give reasonable, rather than absolute assurance. The risk management framework approved by the Trustees includes the following measures:

- The Finance, Audit and Risk Committee (C-FAR) reviews the organisational risk register on a periodic basis, assesses the risks facing IPPF and the measures put in place to mitigate them, and reports its findings to the Board of Trustees.
- Critical risks are monitored on an ongoing basis by the Directors' Leadership Team (DLT), a process which includes a quarterly review of the organisational risk register. The Director General regularly updates the chair of the Finance, Audit and Risk Committee on any significant new risks or other significant changes to the register.
- Risk management is embedded across the organisation through use of project, programme and regional office risk registers. Risks raised on the operational risk registers are monitored and reviewed by senior staff, and inform the organisational risk register.
- Each risk is analysed according to its perceived potential impact and likelihood of occurring, together with actions that either have been, or will be, taken in mitigation.
- The internal audit function carries out a programme of audits across all operations and activities based on an annual internal audit plan approved by the Finance, Audit and Risk Committee.

The table below captures the principal strategic risks and uncertainties after mitigating controls currently in place. The residual risk of other significant risks is considered lower than the risks presented here and the management actions relating to them are subject to regular review by the Finance, Audit and Risk Committee.

We are clear about our duty of care responsibilities; ensuring that we have high standards of security and safeguarding practices in place is a key part of our work. We consider security and safeguarding to be a principal risk. As a result of the mitigating controls we have in place, the residual risk in these areas is considered lower than the other strategic risk presented below.

Principal Risks and Mitigation Strategies

Risk	Mitigation Strategies
<p><i>Failure to deliver on restricted project objectives, meet our duty of care, poor donor compliance, poor financial management or fraud. Leading to failure to reach strategic targets, financial loss and reputational damage.</i></p>	<p>Risk registers are in place for major programmes and projects.</p> <p>Robust operational plans supported by project management and monitoring and evaluation.</p> <p>Quarterly reviews of major projects in place.</p> <p>Training of relevant staff on project management.</p> <p>Defined levels of authorisation within the scheme of delegation.</p> <p>SafeReport system in place. Learning informs policy and practices improvements.</p> <p>Rotating internal audit plan ensuring all regional offices, high risk MAs and global systems are reviewed periodically.</p> <p>Robust due diligence checks and capacity assessments on all IPPF partners.</p>
<p><i>Missed opportunities due to a failure to effectively position IPPF's value proposition with donors and due to IPPF not meeting compliance requirements for large-scale restricted opportunities.</i></p>	<p>IPPF has a long record of successfully implementing SRHR programmes.</p> <p>A new global income generation roadmap for the 2023–25 period will be ready by the end of Q1 and will ensure we can systematically diversify our income and be less affected by external shocks.</p> <p>Regular Donor engagement including updates on IPPF systems strengthening.</p>



Educational tools used by the Family Planning Association of India as part of sexual health awareness sessions during the COVID-19 crisis.

IPPF/Disha Arora

Risk	Mitigation Strategies
<p><i>Reduced income and weakening of stakeholder relationships due to political conservatism, including a rising opposition, impedes our ability to deliver on strategy 2028.</i></p>	<p>Trust is nurtured with key missions in New York, Geneva and with Africa Union and European Union decision makers via intergovernmental advocacy to ensure SRHR is supported and funded by major donors.</p> <p>We continuously urge donor governments to ensure that ODA budgets remain focussed on SRHR.</p> <p>IPPF holds national governments to account in the commitment to allocate domestic funding to SRHR policies.</p> <p>Anti-rights, anti-gender and anti-SRHR developments are systematically monitored and counteracted by Member Associations.</p> <p>Monitor opposition and counteract it through three centres of excellence of the Movement Accelerator Platform (MAP) that support social movements and change the narrative providing knowledge, technical and political support to activists.</p> <p>Create a movement to support aid that goes beyond the traditional institutional donors and break out of the aid discourse that young people currently do not recognise, linking this to IPPF's service offering including brand and service design.</p>
<p><i>Inability to properly transition into the new finance hub leading to negative impact on operations in some secretariat jurisdictions.</i></p>	<p>Detailed transition plan in place.</p> <p>Support in place for select offices where risk is seen to be higher.</p> <p>Timebound recruitment process (internally and externally) in place.</p> <p>Automation of key processes to reduce manual work, increase accuracy and improve compliance.</p> <p>Training plan for new and existing staff in the realigned structure to ensure newer ways of working are fully embedded.</p>
<p><i>Inability to recover full costs on restricted projects. This could impact general reserves.</i></p>	<p>Improved cost-recovery from projects, including guiding principles for minimum cost recovery requirements.</p> <p>Senior Management oversight of restricted project management structures.</p> <p>Implement a timesheet system that is donor compliant and reflects IPPF priorities.</p> <p>Aligning cost recovery compliance with donor requirements.</p> <p>Create ready access to related project financial information for enhanced expenditure tracking.</p>
<p><i>IPPF Member Associations are poorly governed, unable to raise adequate resources, fail to deliver quality programmes and poorly positioned, leading to MAs reaching crisis, reputational damage for IPPF and loss of Federation funding.</i></p>	<p>MA governance reform strategy.</p> <p>MA monitoring and Accreditation cycle.</p> <p>Funding of MA financial sustainability initiatives.</p> <p>Lifeline policy and crisis fund.</p> <p>IPPF Membership Committee to review and manage membership issues.</p> <p>Risk based internal audits.</p> <p>Robust scoping, selection and due diligence of potential MAs.</p> <p>Produce updated risk information for all MA's.</p> <p>Continue to share Safe Report amongst MAs and beneficiaries.</p> <p>Create a Federation Charter that outlines the core values that MAs need to sign up to with approval through the General Assembly.</p>



Polish Women's Strike Vice-President for the region, Marzanna Lukaszewicz, has been volunteering with the agency since before the war in Ukraine broke out.

IPPF/Hannah Maule-ffinch

IPPF incident management data relating to financial wrongdoing

IPPF has zero tolerance of corrupt practices of any type or in any circumstances.

We aim to maintain the highest standards of openness, decency, integrity and accountability in our work.

Everyone who works with or for IPPF must be vigilant for signs of wrongdoing or criminal activity and is encouraged to report suspicions about criminal practices, misconduct, or serious concerns about any aspect of IPPF's work in accordance with our raising a concern process. Our Raising a Concern Policy encourages anyone to report any serious concerns they have, without fear of punishment or unfair treatment.

IPPF's systems aim to keep a whistle-blower safe by protecting confidentiality and offering anonymity. To ensure the safety of whistle-blowers, IPPF undertakes to treat all whistleblowing reports as either confidential or anonymous. The choice between confidential or anonymous whistleblowing is entirely that of the whistle-blower.

IPPF's Fraud Policy, Financial Crime Policy and the Policy to Combat Bribery underpins our operational practices in the areas of fraud and risk. These policies require all incidents or allegations of fraud, loss, and bribery to be reported regardless of financial materiality and ensures a consistent approach to fraud awareness, prevention, reporting, and investigations across IPPF.

The Directorate Leadership Team and Senior managers often remind people of their duty to report any wrongdoing through various channels so the process of reporting is fully understood.

Serious incidents have been reported to the relevant donors and UK bodies, including the Charity Commission, as appropriate, and in accordance with IPPF's 'Raising a Concern' and 'Confidentiality and Information Sharing' policies.

Despite our enhanced approach to fraud prevention, the reality is that from time to time we will be victims of corrupt practices. The table below shows the number of reports across IPPF, including its Member Associations, relating to financial wrongdoing that were submitted to IPPF SafeReport, our independent, confidential reporting service:

Incident type	2022	2021	2020
Corruption and bribery	1	1	1
Fraud	11	5	11
Malpractice	3	5	5
Deception	1		
Total	16	11	17

In 2022 we received 82 new concerns and closed 79 concerns. The 82 concerns received relate to six reportable issue types including financial wrongdoing, so this figure includes the 16 financial wrongdoing concerns mentioned above.

Safeguarding Training Compliance

During 2022 IPPF continued to require anyone that works for the secretariat to complete new starter safeguarding induction training and annual safeguarding refresher training.

- New starter safeguarding induction training:**
 85% of new staff attend global safeguarding induction training delivered by the Head of Safeguarding. 67% of those that attended, did so within eight weeks of their start date.
- Safeguarding refresher training 2022:**
 Completion compliance was at 95% by 31 December 2022 as compared to 75% in 2021.

The Modern Slavery Act (UK)

IPPF adopted a policy in relation to Forced Labour and Human Trafficking in November 2016, which considered the requirements of the UK Modern Slavery Act along with other international laws and guidance on this subject area. In 2022, we completed a self assessment to ascertain what areas of development we need to undertake to ensure Modern Slavery prevention flows through IPPF’s work and supply chains. We also took the decision to have IPPF’s Modern Slavery statement updated in 2023.

IPPF remains committed to the eradication of modern slavery and will work to ensure that all people have the right to protection from abuse and exploitation. Further information can be found in IPPF’s website <https://www.ippf.org/about-us/accountability-old/statement-against-forced-labour-human-trafficking>.

Gender Pay Gap

The gender pay gap is a measure showing the difference in average earning between men and women. In 2022, and for the first time, an analysis of the Secretariat’s gender pay gap was undertaken. This was completed by using a snapshot of data from the global Human Resources Information System, and from the Secretariat’s realignment activities carried out at the end of 2022. The data used is based on the total budgeted cost.

A total headcount of 220 employees used; this included employees from all levels and geographies of the organization (excluded hosted programmes and WISH). Of the 220 employees, seventy-six are male (35%) and 144 are female (65%).

Overall, men are remunerated slightly higher than females:

	Mean	Difference	Median	Difference
Male	53.35%	7%	54.5%	9%
Female	46.65%		45.5%	

Females are remunerated more than males at both mean and median in Quartiles 1, 2, and 4. The mean variance is that females are between 1.07% and 6.17%, with the median difference ranging from 5.78% to 7.59%. Males are remunerated more than females in Quartile 3, with the mean variance of 0.68%, the median variance at 2.68%. The highest variance between females and males was in Quartile 2, with a mean variance being 6.17% and median variance of 7.59%.

Females are remunerated more than males at both mean and median in Quartiles 1 and 2. The main drivers of the difference are that males are remunerated more than females in Quartile 3. Females are remunerated at a marginally higher rate than males in Quartile 4.

Statement of the Members of the Board of Trustees responsibilities in respect of the board of trustees annual report and the financial statements

The Board of Trustees is responsible for preparing the Board of Trustees’ Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”. The law applicable to charities in England and Wales requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Board of Trustees is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Board of Trustees is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the charity and financial information included on the charity’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved on behalf of the Board of Trustees on  June 2023.



Kate Gilmore
Chair



Elizabeth Schaffer
Trustee and C-FAR Chairperson

Independent Auditor's Report to the Trustees of International Planned Parenthood Federation

Opinion

We have audited the financial statements of International Planned Parenthood Federation ('the charity') and its subsidiaries ('the group') for the year ended 31 December 2022 which comprise the group statement of financial activities; the group and charity balance sheets; the consolidated cash flow statement; and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charity's affairs as at 31 December 2022 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept by the charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 34, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members including internal specialists and significant component audit teams. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation, taxation legislation and employment legislation. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant and contract income; end use of funds including funds granted to member associations and partner organisations; and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Finance, Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**[This report has not yet
been signed]**



Crowe U.K. LLP
Statutory Auditor
London

XX June 2023

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Consolidated statement of financial activities for the year ended 31 December 2022

	Notes	2022				2021			
		Unrestricted US\$'000	Restricted US\$'000	Endowment US\$'000	Total US\$'000	Unrestricted US\$'000	Restricted US\$'000	Endowment US\$'000	Total US\$'000
Income from:									
Donations and Legacies									
Grants from governments	2	58,006	46,080	–	104,086	63,636	86,258	–	149,894
Grants from multilaterals and other sources	3	1,016	13,456	–	14,472	1,070	11,994	–	13,064
Donations and legacies from others		1,711	142	–	1,853	1,245	–	–	1,245
Other Trading Activities		402	–	–	402	89	–	–	89
Income from Investments	4	688	2	–	690	67	–	–	67
Other Income		264	20	–	284	366	–	–	366
Total Income and Endowments		62,087	59,700	–	121,787	66,473	98,252	–	164,725
Expenditure on:									
Raising Funds									
Central fundraising	7	1,214	–	–	1,214	1,554	1,112	–	2,666
Regional fundraising	6	133	–	–	133	319	–	–	319
Investment management costs		–	–	–	–	–	–	–	–
Charitable Activities									
Grants to Member Associations & Partners	5	37,355	46,405	–	83,760	35,573	74,046	–	109,619
Central expenditure	7	6,518	11,615	–	18,133	5,695	13,579	–	19,274
Regional expenditure	6	11,738	9,765	–	21,503	7,996	8,788	–	16,784
Total Expenditure		56,958	67,785	–	124,743	51,137	97,525	–	148,662
Net operating (expenditure)/income before investment (losses)/gains		5,129	(8,085)	–	(2,956)	15,336	727	–	16,063
(Losses)/gains on investment assets		–	–	–	–	–	–	–	–
Net (Expenditure) Income		5,129	(8,085)	–	(2,956)	15,336	727	–	16,063
Transfer between funds		92	(92)	–	–	(266)	660	(394)	–
Other recognized gains/(losses)									
Actuarial gain/(loss) on defined benefit pension scheme		(1,613)	–	–	(1,613)	5,801	–	–	5,801
Foreign exchange gain/(loss) on Forward contract	21	(2,164)	–	–	(2,164)	2,274	–	–	2,274
Foreign exchange gain/(loss) on pension liability		–	–	–	–	(53)	–	–	(53)
Unrealized foreign exchange gain/(loss) taken to reserves		(3,576)	(51)	–	(3,627)	(3,432)	(13)	–	(3,445)
Net movement in funds		(2,132)	(8,228)	–	(10,360)	19,660	1,374	(394)	20,640
Reconciliation of funds									
Total funds brought forward at 1 January		69,633	32,371	1,000	103,004	49,973	30,997	1,394	82,364
Transfer of funds from other regions		–	–	–	–	–	–	–	–
Net movement in funds for the year		(2,132)	(8,228)	–	(10,360)	19,660	1,374	(394)	20,640
Total funds carried forward at 31 December		67,501	24,143	1,000	92,644	69,633	32,371	1,000	103,004

There are no recognised gains and losses other than those included above. All the above results arise from continuing operations. The notes on pages 42 to 66 form part of these financial statements.

Balance sheet

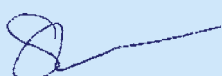
Balance Sheets as at 31 December 2022

	Notes	2022 Total US\$'000	2021 Total US\$'000	2022 Total US\$'000	2021 Total US\$'000
		Charity	Charity	Group	Group
Fixed assets					
Tangible assets	9	15,370	17,162	17,874	20,041
Investments	10	14,267	24,126	2,650	2,802
Long-term loans	11	–	–	81	97
Total fixed assets		29,637	41,288	20,605	22,940
Current assets					
Stock		339	83	339	83
Debtors	12	15,124	12,239	14,805	10,005
Short-term loan	11	47	148	47	148
Cash at bank and in hand		71,712	73,954	81,646	95,779
Total current assets		87,222	86,424	96,837	106,015
Creditors: amounts falling due within one year	13	(16,753)	(19,369)	(16,542)	(19,792)
Total current liabilities		(16,753)	(19,369)	(16,542)	(19,792)
Net current assets		70,469	67,055	80,295	86,223
Total assets less current liabilities		100,106	108,343	100,900	109,163
Provisions for liabilities	14	(17)	(265)	(811)	(1,085)
Net assets excluding pension liability		100,089	108,078	100,089	108,078
Forward Contract Liabilities		(2,870)	(182)	(2,870)	(182)
Defined benefit pension scheme liability	19	(4,575)	(4,892)	(4,575)	(4,892)
Total net assets including pension liability		92,644	103,004	92,644	103,004
Represented by:					
Unrestricted:	15				
General		20,894	24,057	20,894	24,057
Designated		39,182	38,468	39,182	38,468
Revaluation Reserve		12,000	12,000	12,000	12,000
Restricted		24,143	32,371	24,143	32,371
Endowment		1,000	1,000	1,000	1,000
Total funds and reserves excluding pension liability		97,219	107,896	97,219	107,896
Pension liability	19	(4,575)	(4,892)	(4,575)	(4,892)
Total funds and reserves including pension liability		92,644	103,004	92,644	103,004

Approved on behalf of the Board of Trustees on 16 June 2023. The notes on pages 42 to 66 form part of these financial statements.



Kate Gilmore
Chair



Elizabeth Schaffer
Trustee and G-FAR Chairperson

Consolidated cash flow statement

Statement of Cash Flows for the year ended 31 December 2022

	Notes	2022 US\$'000	2021 US\$'000
Net cash (outflow)/inflow from operating activities	A	(8,324)	25,640
Cash flows from investing activities:			
Interest received and similar income		690	67
Purchase of tangible assets		(84)	(720)
Sale of tangible assets		30	–
Purchase of marketable securities		(1,600)	–
Sale of marketable securities		1,665	–
Net cash flows from investing activities		701	(653)
Cash flows from financing activities:			
Long-term loan repayments received		16	–
Short-term loan received		–	3,000
Repayment of short-term loan		(3,000)	–
Decrease in short-term deposits		101	239
Not cash flows from financing activities		(2,883)	3,239
Increase in cash	B	(10,506)	28,226

Note A: Reconciliation of net income to net cash inflow/(outflow) from operating activities.

	2022 US\$'000	2021 US\$'000
Net operating (expenditure) Income		
Net (outgoing)/incoming resources	(2,956)	16,062
Interest receivable and similar income	(690)	(67)
Depreciation	567	579
Exchange movements on tangible assets	1,655	20
Exchange movement on investments	87	(12)
Increase/(decrease) on pension liability	(1,613)	5,801
Unrealised gain/(loss) on forward contract	(2,164)	2,274
Movements in working Capital		
Decrease/(increase) in stock	(256)	369
Decrease/(increase) in debtors	(4,800)	16,924
(Decrease)/increase in creditors	(250)	(6,789)
(Decrease)/increase in provisions in pensions	(318)	(7,532)
(Decrease)/increase in provisions	(274)	181
(Decrease)/increase in provisions in forward contract	2,688	(2,170)
Net cash (outflow)/inflow from operating activities	(8,324)	25,640

Note B: Reconciliation of net cash flow to movements in net debt

	2022 US\$'000	2021 US\$'000
Increase in cash in the year	(10,506)	28,226
Movement on foreign exchange	(3,627)	(3,497)
Change in cash for the year	(14,133)	24,729
Net cash at 1 January	95,779	71,050
Net cash at 31 December	81,646	95,779

Note of explanation

Cash balances are historically higher at 31 December each year due to the timing of government receipts, many of which are received in the last quarter of the financial year. However, the timing of grant payments to Member Associations means that the cash funds are significantly reduced in the first quarter of each financial year. The cash balance also includes restricted funds for use in the following years.

Notes to the financial statements

1 Accounting Policies

Basis of accounting

These financial statements have been prepared under the historical cost convention with items recognized at cost or transaction values unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared under the historical cost convention, in accordance with the 'Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("Charities SORP (FRS 102)"), and applicable UK law and the Charities Act 2011. IPPF meets the definition of a public benefit entity under FRS 102. The Charity meets the definition of a qualifying entity under FRS 102 and has therefore taken advantage of the disclosure exemption available to it in respect of its separate financial statements in relation to presentation of a cash flow statement.

Going concern

The trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of approval of the financial statements. In making this assessment, the trustees have considered all the current events and conditions, as well all information currently available about the future impact on its unrestricted income and reserves.

The members of Board of Trustees have reviewed IPPF's financial position, its level of net assets and its future cashflow forecasts, which take into account the impact of future activities, and believe it is appropriate to continue to produce the financial statements on a going concern basis.

Basis of preparation

IPPF exists as an entity incorporated in the UK under the provisions of the IPPF Act ("the charity"). Its registered address is at 4 Newham's Row, London, SE1 3UZ United Kingdom and its activities are undertaken through a Secretariat of which there is a Central Office. IPPF is a registered charity with the Charity Commission for England and Wales.

IPPF America and Caribbean Region ("ÄCRO"), Arab World Region ("AWRO"), East and South-East Asia, and Oceania Region ("ESEAOR") and South Asia Region ("SARO") are not separate legal entities, and their results are included in those of the charity.

Subsidiaries

IPPF Worldwide Inc. ("WWI") is a separately registered not-for-profit. This is established for the purpose of receiving funding from organisations based in the United States of America. The Directors of the company are Central Office Divisional Directors. Their results are included with those of the group.

IPPF Africa Region (Nairobi, Kenya and Abidjan, Cote d'Ivoire) ("ARO") and IPPF Europe Network ("EN") are separate legal entities in Nairobi, Kenya and Brussels, Belgium respectively. As subsidiaries they use the name of the charity to raise funds exclusively for the IPPF and/or its local activities. They represent themselves publicly as the charity's local representative. Their results have been consolidated on a line-by-line basis in the statement of financial activities ("SOFA") and balance sheet as part of the group.

IPPF has a dormant trading subsidiary, International Contraceptive and SRH Marketing Limited (trading as ICON), which was dissolved in 2021. Up until 31 August 2013 this entity was engaged in commodity supply services and social marketing of contraceptives in conjunction with Member Associations.

Income

Income is recognized when the Group and Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. See also the separate deferred income policy.

Deferred income

Deferred income comprises amounts received in the period, which the donor has given for use in future accounting periods and there is no entitlement to the funds at the year end.

Commercial trading activities

Income from commercial trading activities is included in the period in which they are earned.

Donations and grants

Grants from governments and other agencies have been included as donations as these relate to core funding or are provided for a general purpose rather than being service agreements. These are included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the conditions for use have been met.
- Assets given for distribution are recognized as income for the year only when received.

Legacies

Legacies, if any, are recognized when the following three conditions are met a) the charity is entitled to control the legacy resource and determine its future application, b) receipt is probable and c) the resource can be measured monetarily with sufficient accuracy.

Investment income and interest

Investment income in the form of dividends together with interest and rental income from the investment property is included when receivable by the charity.

Donation in Kind – Income

Donations in kind are included in donations, where the amounts are material, at their market value. Commodities donated to IPPF for distribution to Member Associations are recognized at their market value as income to the extent that they have been received in the year.

IPPF wishes to acknowledge the immense on-going contribution it receives from its volunteers, in terms of the time, hard work, and personal commitment given to IPPF and its objectives. IPPF does not believe it is possible, or desirable, to place a monetary value on this contribution, and subsequently does not recognize volunteer time as income in the Financial Statements. IPPF does not believe there is a concise, workable, or accurate method of quantifying this contribution, or establishing how this contribution is expressed in financial terms.

Donation in Kind – Expense

Donations in kind supplied to Member Associations and partners are recorded as grants to Member Associations and partners at the cost of procurement plus related delivery expenses upon distribution to Member Associations and partners.

Expenditure and basis of allocation of costs

Grants payable to Member Associations of cash and commodities (being contraceptives and related goods) represent direct aid to affiliated and non-affiliated organisations. Cash grants to Member Associations can either be core grants or restricted grants. Core grants are generally given on an annual basis, while restricted grants may relate to multiple years. Grant payables are accounted for once all conditions that would limit recognition of the funding commitment have been met. Grant commitments which do not meet all the recognition conditions of Grant payable are disclosed separately as 'Grant Commitments' in note 17.

Expenditure other than Grants is classified between regional and central activities. Regional activities are those carried out by the regional offices serving local Member Associations. Central activities are exclusively, those of the Central Office, which serve IPPF as a whole.

Costs of generating voluntary income comprise the costs incurred in commercial trading activities and fundraising. Fundraising costs include all direct costs including personnel costs, publicity material and direct mailing material.

Programme activities represent expenses directly attributable to the issuing or monitoring of grants to Member Associations as well as providing technical assistance to allow the grant recipients to implement programmes effectively. At the regional offices most staff are involved as focal points for a selected number of Member Associations as well as being an expert in a technical area e.g. HIV/AIDS, Advocacy, and Accreditation. Central Office staff generally provide technical support to Regional Office staff and indirectly to Member Associations.

Support costs represent expenses on activities that are not directly attributable to programme activities and include general management, finance, office facilities, human resources and information technology and governance. Support costs are allocated to programme activities based on staff costs.

Redundancy costs are recognized as immediate costs and charged to the statement of financial activities. Provision for future redundancy costs is measured at a best estimate of the expenditure that would be required to settle the obligation at the reporting date.

Where IPPF acts as an agent for another party upon specific projects, all costs and overheads recovered are netted off against those costs. Where overheads on IPPF's own projects are recovered by way of donations and grants, these and their related costs are not netted off but are shown separately.

Taxation

IPPF is a registered charity and has no liability to corporation tax on its charitable activities under the Corporation Tax Act 2010 (chapters 2 and 3 of part ii, section 466 onwards) or Section 256 of the Taxation for Chargeable Gains Act 1992, to the extent surpluses are applied to its charitable purposes.

Tangible fixed assets

All assets costing more than US\$5,000 are recognized. Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. All assets are depreciated in line with their expected useful lives using the straight-line method at the following rates:

Freehold Land	no depreciation
Freehold buildings	2–5%
Office furniture	10%
Office equipment	20%
Computer hardware	33%
Vehicles	33%
Freehold improvements	10%
Leasehold improvements	Period of lease

Any gains or losses on disposals of fixed assets are taken to the Statement of Financial Activities in the year in which they occur.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Investments

Investments are valued at fair value at the balance sheet date. All gains and losses are taken to the Statement of Financial Activities as they arise and allocated to funds in line with the amounts held.

Investment properties are included within fixed assets, valued at fair value, and not depreciated. Full valuations are made every five years by a qualified external valuer, and in each other year there is a management assessment of fair value. Fair value of the investment property is considered to be the open market value. Any material increase or decrease in value is reflected in the Statement of Financial Activities.

Investments in subsidiaries are reported on net asset value (NAV) method based on management's assessment that NAV method reflect the fair value of its subsidiaries since substantial value of the assets of subsidiaries comprise of current assets and current liabilities, which are highly liquid in nature. Any increase or decrease in the value is reflected in the Statement of Financial Activities.

Stock of goods

Purchased stock is valued at the lower of cost and net value and consists of contraceptives and related medical equipment.

Donated items of stock are recognized at fair value which is the amount the charity would be willing to pay for the items in the open market.

Foreign currency

IPPF's financial statements are presented in US dollars. Whilst IPPF receives income in many different currencies, most of IPPF's expenditure is denominated in US dollars. The following secretariat offices use their local currencies as their functional currencies: London (pound sterling), Tunis (Tunisian Dinar), Delhi (Indian Rupee), Brussels (Euro), Kuala Lumpur (Malaysian Ringgit), and Suva (Fijian Dollar).

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction to translate into the base currency of each component. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date to translate into the base currency, and the gains and losses on translation are included in the statement of financial activities.

The results are translated, where required, into the presentational currency of US Dollars at the average rate of exchange during the year for the statement of financial activities, and the year-end rate for the assets and liabilities. Gains and losses arising on these translations are taken to the General Reserve.

Leased assets

Rentals under operating leases are charged on a straight-line basis over the lease term, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Provisions

Provisions for liabilities are recognized when there is a legal or constructive obligation for which a measurable future outflow of funds is probable.

Provision is made, where material, for the present value of future liabilities and losses which have occurred during the financial year and identified up to the date on which the financial statements are approved by Board of Trustees. The recognition of a provision is in accordance with FRS 102. The charge for a provision is made against the expenditure to which it relates.

Contingent Liabilities

Contingent liabilities are disclosed in accordance with FRS 102. No recognition is made in the Statement of Financial Activities. Where it becomes probable that there will be a future outflow of resources the liability will cease to be contingent and is accrued in the financial statements. Full details on each contingent liability are disclosed in note 18.

Financial instruments and financial liabilities

Basic financial instruments are initially recognized at transaction value and subsequently measured at their settlement value.

The charity uses derivative financial investments to reduce its exposure to foreign exchange risk. In line with the charity's risk management policies, the charity does not enter into speculative derivative contracts. Derivatives are initially recognized at fair value at the date a derivative contract is entered into and are subsequently re-measured to their fair value at each reporting date. The resulting gain or loss is recognized in the Statement of Financial Activities.

Trade and other debtors are recognized at the settlement amount due after any discount offered and net of the bad debt provision. Prepayments are valued at the amount prepaid net of any trade discounts due. Creditors and provisions are recognized where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognized at their settlement amount after allowing for any trade discounts due.

Pension contributions

IPPF contributes to both a closed defined benefit scheme and a number of defined contribution pension schemes (see note 19).

Defined contribution scheme costs are charged to the Statement of Financial Activities as they are incurred.

IPPF makes contributions to the Central Office defined benefit pension scheme (closed to new members from 1 September 2003 and current members from 1 September 2007) based on the advice from triennial actuarial valuations. Any material deficiencies or surpluses that arise are dealt with by changes to the level of contributions. In accordance with FRS 102, the Statement of Financial Activities includes: the cost of benefits accruing during the year in respect of current and past service (charged against net expenditure); the expected return on the scheme's assets and the increase in the present value of the scheme's liabilities arising from the passage of time (shown as pensions finance charge); actuarial gain recognised in the pension scheme (shown within net movement of funds). The balance sheet includes the deficit in the scheme taking assets at their year-end market value and liabilities at their actuarially calculated values.

Critical accounting judgements and key sources of estimation uncertainty

In the application of IPPF's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates and the estimates and underlying assumptions are continually reviewed.

Key estimates:

Pensions: Estimates of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension funds' assets. A firm of consulting actuaries is engaged to provide IPPF with expert advice reporting the assumptions to be applied. During the year the liability moved from US\$4.89 million to US\$4.57 million as a result of assumptions being updated, differences in actual experiences against expectation, and exchange rate movements. Further details are in note 19.

There are no other critical estimates or judgements.

Funds

IPPF maintains five types of funds:

- Permanent Endowment – where the capital is held in perpetuity to generate income to further the charitable objects of IPPF;
- Restricted – where the purposes for which the funds can be used have been restricted by donors or the terms of an appeal;
- Pension Reserve – in accordance with FRS 102, the liability attributed to the Central Office Defined Benefit Scheme is shown as a separate fund. As the scheme is currently in deficit this is a negative reserve;
- Designated – where the funds are unrestricted, but where the Board of Trustees have designated them for a specific purpose; and
- Unrestricted – where the funds are not restricted as to use and may be applied for any purpose within the charity's objects.

Transfers between funds are made upon designation of unrestricted funds by the Trustees or where the donor restrictions allow with appropriate disclosure in note 15. Other recognised gains and losses are allocated to funds in line with the restrictions on the funds which generated such gain/loss.

2 Grants from Government

Group Country	Local Currency (LC)	2022 LC'000	2021 LC'000	2022 US\$'000	2021 US\$'000
Unrestricted					
Australia	Australian Dollar	4,000	3,600	2,570	2,588
Denmark	Danish Krone	70,000	70,000	9,612	11,041
Finland	Euro	1,750	1,750	1,789	2,064
Germany	Euro	17,000	15,000	17,217	17,381
Ireland	Euro	300	–	299	–
Japan	US Dollar	2,648	2,787	2,648	2,787
Malaysia	US Dollar	15	15	15	15
Netherlands	Euro	3,600	3,600	3,624	4,286
New Zealand	New Zealand \$	2,500	–	1,693	–
New Zealand	US Dollar	–	1,788	–	1,788
Norway	Norwegian Krone	60,000	60,000	6,271	6,718
Pakistan	US Dollar	–	2	–	2
South Korea	US Dollar	132	158	132	158
Sweden	Swedish Krona	100,000	110,000	9,845	12,505
Switzerland	US Dollar	2,289	2,300	2,289	2,300
Thailand	US Dollar	2	2	2	2
Unrestricted				58,006	63,635
Restricted					
Australia	Australian Dollar	4,660	25,762	3,354	19,705
Australia	US Dollar	123	340	123	340
Belgium	Euro	200	200	199	226

Group Country	Local Currency (LC)	2022	2021	2022	2021
		LC'000	LC'000	US\$'000	US\$'000
Canada	Canadian Dollar	2,965	4,680	2,370	3,715
Canada	US Dollar	–	442	–	442
China	US Dollar	1,328	789	1,328	789
Denmark	Danish Krone	790	6,000	111	957
European Commission	US Dollar	–	–	–	264
France	US Dollar	–	976	–	976
France	Euro	2,874	–	2,967	–
Germany	Euro	(42)	1,541	(45)	1,739
Japan	US Dollar	(36)	2,000	(36)	2,000
Netherlands	Euro	75	–	76	–
Netherlands	US Dollar	609	2,447	609	2,446
New Zealand	US Dollar	32	432	32	432
Norway	Norwegian Krone	23,600	12,211	2,443	1,418
Norway	US Dollar	984	–	984	–
Spain	US Dollar	212	–	212	–
Sweden	Swedish Krona	128	–	12	–
Sweden	US Dollar	–	226	–	226
Switzerland	US Dollar	280	100	280	100
United Kingdom	British pound	25,560	36,817	31,061	50,484
Restricted				46,080	86,259
Total restricted and unrestricted grants from governments				104,086	149,894

3 Income from Multilaterals and Other Sources

Group	2022			2021		
	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000
Name of donor						
Bill & Melinda Gates Foundation	–	3,520	3,520	–	2,759	2,759
Children's Investment Fund Foundation	–	102	102	–	358	358
European Commission	–	(1,553)	(1,553)	–	70	70
Care International	–	268	268	–	–	–
Open Society Foundation	–	980	980	–	901	901
United Nations Foundation	–	395	395	–	–	–
Planned Parenthood Federation of America	–	295	295	–	–	–
United Nations Fund for Population Activities (UNFPA)	–	922	922	–	196	196
Anonymous (At donor's request)	–	4,828	4,828	–	5,336	5,336
Merk for Mothers	–	337	337	–	397	397
The William and Flora Hewlett Foundation	1,000	100	1,100	1,000	–	1,000
Rutgers	–	–	–	–	(176)	(176)
Bergstrom Foundation	–	226	226	–	26	26
David & Lucile Packard Foundation	–	–	–	–	1,050	1,050
Marie Stopes International	–	1,383	1,383	–	–	–
Oxfam Canada	–	777	777	–	–	–
Levi Strauss Foundation	–	200	200	–	–	–
Other < \$100,000, or individuals not to be disclosed	16	676	692	70	1,077	1,147
Total	1,016	13,456	14,472	1,070	11,994	13,064

4 Investment Income and Interest

Particulars	2022			2021		
	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000
Interest receivable from cash deposits	652	2	654	26	–	26
Property investment income	36	–	36	40	–	40
Dividends and similar income	–	–	–	1	–	1
Total	688	2	690	67	–	67

5 Grants to Member Associations and Partner Organizations

Group	2022			2021		
	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000
Africa	15,937	25,159	41,096	15,014	44,926	59,940
Arab World	5,628	5,781	11,409	3,674	3,947	7,621
East, South-East Asia and Oceania	4,500	5,752	10,252	4,533	7,345	11,878
Europe and Central Asia	2,894	5,471	8,365	2,275	5,165	7,440
South Asia	4,388	2,710	7,098	6,036	10,723	16,759
Americas and the Caribbean	4,008	1,532	5,540	4,041	1,940	5,981
Total	37,355	46,405	83,760	35,573	74,046	109,619

Grants to Member Associations and Partner Organizations by Strategic Outcomes

Group	2022			2021		
	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000
Strategic Outcomes						
Championing Rights	190	3,040	3,230	1,384	3,045	4,429
Empower Communities	89	2,416	2,505	651	2,162	2,813
Serve People	36,718	40,692	77,410	33,031	68,694	101,725
Unite and Perform	358	257	615	507	145	652
Total	37,355	46,405	83,760	35,573	74,046	109,619

Support costs for grants are included within the central and regional charitable expenditure.

The following ten associations received the largest grants in 2022

Group – Member Associations	2022			2021		
	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000	Unrestricted US\$'000	Restricted US\$'000	Total US\$'000
Sudan Family Planning Association	626	3,207	3,833	474	1,319	1,793
Rahnuma-Family Planning Association of Pakistan	1,531	1,564	3,095	1,470	3,873	5,343
Family Guidance Association of Ethiopia	1,200	1,763	2,963	1,210	565	1,775
Reproductive Health Uganda	1,338	1,440	2,778	1,465	969	2,434
The Indonesian Planned Parenthood Association	441	1,511	1,952	393	1,724	2,117
Family Planning Association of India	1,391	438	1,829	1,370	492	1,862
Planned Parenthood Federation of Nigeria	1,540	149	1,689	1,737	44	1,781
Afghan Family Guidance Association	524	1,014	1,538	565	910	1,475
Uzazi na Malezi Bora Tanzania	666	846	1,512	679	790	1,469
Family Planning Association of Nepal	1,014	483	1,497	1,108	899	2,007

6 Regional Activities

Regional activities by type of expenditure

a) Fundraising costs

Group	2022 Total US\$'000	2021 Total US\$'000
Personnel costs	129	265
Consultancies	–	21
Travel	–	19
Occupancy	–	4
Communications	2	1
Other costs	2	9
Total	133	319

b) Programme activities

Group	2022			2021		
	Programme activities US\$'000	Support costs US\$'000	Total US\$'000	Programme activities US\$'000	Support costs US\$'000	Total US\$'000
Personnel costs	10,255	3,181	13,436	7,213	5,126	12,339
Consultancies	1,933	501	2,434	1,086	489	1,575
Travel	2,195	417	2,612	488	205	693
Occupancy	393	571	964	352	542	894
Communications	59	34	93	89	144	233
Other costs	503	1,461	1,964	619	431	1,050
Total	15,338	6,165	21,503	9,847	6,937	16,784

Regional Activities by Strategic Outcomes

Group	2022			2021		
	Programme activities US\$'000	Support costs US\$'000	Total US\$'000	Programme activities US\$'000	Support costs US\$'000	Total US\$'000
Strategic Priorities						
Championing Rights	4,389	1,140	5,529	3,279	987	4,266
Empower Communities	2,348	457	2,805	893	321	1,214
Serve People	7,028	1,631	8,659	3,607	2,521	6,128
Unite and Perform	1,573	2,937	4,510	2,068	3,108	5,176
Total	15,338	6,165	21,503	9,847	6,937	16,784

Support costs for restricted projects are fully allocated to programme activities.

7 Central Activities by Type of Expenditure

a) Fundraising costs

Group	2022 Total US\$'000	2021 Total US\$'000
Personnel costs	463	1,615
Consultancies	533	526
Travel	100	20
Occupancy	8	19
Communications	74	107
Other costs	36	379
Total	1,214	2,666

b) Programme activities and support costs

Group	2022			2021		
	Programme activities US\$'000	Support costs US\$'000	Total US\$'000	Programme activities US\$'000	Support costs US\$'000	Total US\$'000
Personnel costs	6,215	1,889	8,104	6,156	2,715	8,871
Consultancies	3,285	2,508	5,793	5,594	1,487	7,081
Travel	1,319	1,154	2,473	160	49	209
Occupancy	91	245	336	32	243	275
Communications	288	7	295	227	94	321
Other costs	884	248	1,132	798	1,719	2,517
Total	12,082	6,051	18,133	12,967	6,307	19,274

- 1) Programme activities represent expenses directly attributable to the issuing or monitoring of grants to Member Associations and partners as well as providing technical assistance to allow the grant recipients to implement programmes effectively. Central Office staff are occasionally involved in issuing grants to Member Associations and also provide technical support to Regional Office staff and Member Associations.
- 2) Support costs represent all other expenses incurred in the running of IPPF and are allocated across the Strategic Outcomes based on a proportion of direct personnel costs attributable to the implementation of the activities. This methodology is applied to all areas of the IPPF and has been selected for consistency of use and ease of implementation.
- 3) Fundraising costs comprise of activities related to the Federation's global income generation and resource development.

Included within support costs are fees payable to the external auditor, Crowe U.K. LLP, of US\$214,552 for the group (2021: Crowe U.K. LLP US\$152,792) for statutory audit. Fees from additional assurance services paid during the year of US\$25,634 (2021: US\$19,859). Within other support costs is a foreign exchange gain(loss) in 2022 of US\$(0.25 million) (2021: loss of US\$2.68 million) and governance costs incurred by the London office of US\$394,853 (2021: US\$418,729).

Central Activities by Strategic Outcomes

	2022			2021		
	Programme activities undertaken directly US\$'000	Allocated support costs US\$'000	Total programmatics US\$'000	Programme activities undertaken directly US\$'000	Allocated support costs US\$'000	Total programmatics US\$'000
Strategic Priorities						
Championing Rights	3,038	945	3,983	2,828	160	2,988
Empower Communities	866	53	919	699	24	723
Serve People	7,133	2,553	9,686	7,555	5,126	12,681
Unite and Perform	1,045	2,500	3,545	1,885	997	2,882
Total	12,082	6,051	18,133	12,967	6,307	19,274

Support costs represent all other expenses incurred in the running of IPPF and are allocated based on a proportion of direct personnel costs attributable to the implementation of the activities.

8 Employee Numbers and Emoluments

The average total number of staff employed during the year were:

	2022			2021		
	Central Activities	Regional Activities	Total	Central Activities	Regional Activities	Total
Technical Knowledge and Support	30	69	99	34	64	98
Strategic Planning, External Affairs, Advocacy & Communications	11	30	41	12	28	40
Management, Governance, Accreditation and Policy	13	30	43	15	42	57
Resource Mobilisation	4	10	14	5	12	17
Support Services – Finance, Information Technology, Human Resources & Administration	22	65	87	21	53	74
Total	80	204	284	87	199	286

The headcount at the group level reduced slightly to 284 from 286 in 2021.

The cost of employing these staff was:

Group	2022 US\$'000	2021 US\$'000
Gross salaries of individuals on IPPF payroll	15,947	16,345
Social security costs	1,147	1,299
Pension	1,119	1,281
Other employee benefits	3,209	3,402
Redundancy costs*	190	266
Total employee cost	21,612	22,593
Temporary staff employed through third party agencies (not included in table above)	520	356
Total personnel cost	22,132	22,949

*Redundancy costs have been incurred in different locations of the group, in line with the contractual obligations, the internal policies and the law of the land. Source of funds used for redundancy payments by the Group was unrestricted core US\$190,498 (2021: unrestricted core US\$176,722 and restricted US\$88,929).

The number of Group employees whose emoluments, excluding pension contributions and employers' national insurance, but including benefits in kind, were in excess of US\$80,000 (£60,000) was:

Group	2022	2021
US\$80,000 to US\$90,000	22	27
US\$90,000 to US\$100,000	11	12
US\$100,000 to US\$110,000	6	11
US\$110,000 to US\$120,000	8	2
US\$120,000 to US\$130,000	7	8
US\$130,000 to US\$140,000	3	4
US\$140,000 to US\$150,000	2	3
US\$150,000 to US\$160,000	1	2
US\$160,000 to US\$170,000	2	1
US\$170,000 to US\$180,000	2	2
US\$180,000 to US\$190,000	–	1
US\$190,000 to US\$200,000	2	1
US\$210,000 to US\$220,000	–	1
US\$230,000 to US\$240,000	1	–
US\$280,000 to US\$290,000	–	1

Group	2022	2021
US\$300,000 to US\$310,000	1	–
US\$320,000 to US\$330,000	–	1
US\$330,000 to US\$340,000	–	1

Contributions amounting to US\$998,822 (2021: US\$1,012,940) were made to defined contribution schemes on behalf of 68 higher paid employees (2021: 64). The expense is allocated between restricted and unrestricted funds in line with where the employees' salaries are charged.

No ex-gratia payments were made during the year (2021: Nil). No trustee received remuneration during the year (2021: Nil). Total expenses reimbursed to members of the Board of Trustees and Finance, Audit and Risk Committee members or incurred on their behalf for attendance at meetings was US\$310,380 (2021: US\$2,427).

Key management personnel

The key management personnel of the Group are the Director General, the central office divisional directors and the regional directors of ACRO, AWRO, ESEAOR, SARO, WWI, EN and ARO.

The total remuneration (including pension contributions and employers' national insurance) of the key management personnel of the Group for the year was US\$2,216,037 (2021: US\$2,445,139).

The remuneration of the highest paid employee was US\$378,000 (2021: US\$407,291).

9 Tangible Fixed Assets

	Freehold property US\$'000 Charity	Fixtures, fittings equipment & computers US\$'000 Charity	Total US\$'000 Charity	Freehold property US\$'000 Group	Fixtures, fittings equipment & computers US\$'000 Group	Total US\$'000 Group
Cost						
Cost at 1 January 2022	19,532	1,727	21,259	21,688	4,282	25,970
Exchange adjustments	(1,812)	(157)	(1,969)	(1,877)	(692)	(2,569)
Additions	–	79	79	–	84	84
Disposals	–	–	–	–	(521)	(521)
Total cost at 31 December 2022	17,720	1,649	19,369	19,811	3,153	22,964
Depreciation						
Accumulated depreciation at 1 January 2022	2,412	1,685	4,097	2,651	3,278	5,929
Exchange adjustments	(219)	(154)	(373)	(264)	(651)	(915)
Charge for the year	272	3	275	308	260	568
Released on disposal	–	–	–	–	(492)	(492)
Accumulated depreciation at 31 December 2022	2,465	1,534	3,999	2,695	2,395	5,090
Net book value at 31 December 2022	15,255	115	15,370	17,116	758	17,874
Net book value at 31 December 2021	17,120	42	17,162	19,037	1,004	20,041

All tangible fixed assets are held for charitable purposes.

10 Investments

	2022 Total US\$'000 Charity	2021 Total US\$'000 Charity	2022 Total US\$'000 Group	2021 Total US\$'000 Group
Cash and cash equivalents*	–	1,665	–	1,665
Investment property	1,016	1,137	1,016	1,137
Listed Investments	1,634	–	1,634	–
Subsidiary undertakings	11,617	21,324	–	–
Total	14,267	24,126	2,650	2,802

*This amount was held in bank in 2021 against the endowment fund and corresponding income earned on the same for exclusive use in projects in Cape Verde.

Listed investment

Group / Charity	2022 Total US\$'000	2021 Total US\$'000
Shares and securities investment at market value:		
Listed investments at 1 January	–	1,669
Additions	1,600	–
Disposal proceeds	–	(1,665)
Unrealized/realized gains/(losses) for the year	34	(4)
Foreign exchange movement	–	–
Listed investments at 31 December	1,634	–

Investment property

Group / Charity	2022 Total US\$'000	2021 Total US\$'000
Investment property at fair value:		
Investment Property at 1 January	1,137	1,121
Revaluation gain/(loss)	–	–
Foreign exchange movement	(121)	16
Investment Property at 31 December	1,016	1,137

Investment property at fair value

The investment property was acquired on 31 December 2012 for no cost, following the early termination of a lease on a property for which IPPF holds the freehold. It is included in the balance sheet at fair value, valued by management. The last independent property valuation was carried out as at 31 December 2020 by an external valuer, Strutt & Parker. Management is satisfied that there have been no material movements in valuation.

Investments in subsidiary undertakings:

International Contraceptive & SRH Marketing Limited (trading as ICON) was a wholly owned dormant trading subsidiary incorporated in the UK and registered in England and Wales. IPPF owned the entire issued ordinary share capital of US\$1. This entity was dissolved in 2021.

IPPF Worldwide Inc. is a separately registered not-for-profit organisation in United States of America (EIN 204365831).

International Planned Parenthood Federation (Africa Region) (IPPF ARO) (No. 8229) and International Planned Parenthood Federation Europe Network (IPPF EN) (Company # BE 0840.619.519) are separate legal entities in Nairobi, Kenya and Brussels, Belgium respectively. Their individual results and net assets are as follows:

	IPPF Worldwide Inc.		IPPF ARO		IPPF EN	
	Year to 31 Dec 2022 US\$'000	Year to 31 Dec 2021 US\$'000	Year to 31 Dec 2022 US\$'000	Year to 31 Dec 2021 US\$'000	Year to 31 Dec 2022 US\$'000	Year to 31 Dec 2021 US\$'000
Income	8,079	8,173	8,228	7,247	7,530	5,614
Expenditure	(17,193)	(18,776)	(8,298)	(11,070)	(8,053)	(5,129)
Surplus/(deficit)	(9,114)	(10,603)	(70)	(3,823)	(523)	485

	IPPF Worldwide Inc.		IPPF ARO		IPPF EN	
	Year to 31 Dec 2022 US\$'000	Year to 31 Dec 2021 US\$'000	Year to 31 Dec 2022 US\$'000	Year to 31 Dec 2021 US\$'000	Year to 31 Dec 2022 US\$'000	Year to 31 Dec 2021 US\$'000
Fixed assets	–	–	1,879	2,125	706	851
Current assets	2,553	12,884	8,442	6,971	3,923	4,641
Current liabilities	(1,735)	(2,952)	(2,868)	(1,573)	(489)	(804)
Provisions for liabilities	–	–	(713)	(713)	(81)	(106)
Net assets	818	9,932	6,740	6,810	4,059	4,582

11 Term Loans to Member Associations

	2022 Total US\$'000 Charity	2021 Total US\$'000 Charity	2022 Total US\$'000 Group	2021 Total US\$'000 Group
Short-term loans to member associations	47	148	47	148
Long-term loans to member associations	–	–	81	97
Total	47	148	128	245

The loans to Member Associations bear interest at rates ranging from 0% to 5.5%. The long-term loan is repayable by 2035.

12 Debtors (Amounts falling due within one year)

	2022 Total US\$'000 Charity	2021 Total US\$'000 Charity	2022 Total US\$'000 Group	2021 Total US\$'000 Group
Receivable from donors	9,412	5,288	9,665	5,507
Receivable from associations	678	–	1,047	–
Receivable from others	3,151	3,671	3,770	4,165
Due from Regional Offices	1,618	3,059	–	48
Prepayments	265	221	323	285
Total	15,124	12,239	14,805	10,005

13 Creditors (Amounts falling due within one year)

	2022 Total US\$'000 Charity	2021 Total US\$'000 Charity	2022 Total US\$'000 Group	2021 Total US\$'000 Group
Trade Creditors	3,067	695	4,707	1,951
Payable to associations	557	400	557	435
Due to regional offices*	2,419	1,891	–	–
Short-term loan from the Children's Investment Fund Foundation (CIFF)	–	3,000	–	3,000
Accruals and other creditors	8,821	13,383	9,389	14,406
Deferred income (see below)	1,889	–	1,889	–
Total	16,753	19,369	16,542	19,792

*The intercompany balances, none of which represent loan arrangements, are interest free and repayable on demand.

Deferred Income

	2022 Total US\$'000 Charity	2021 Total US\$'000 Charity	2022 Total US\$'000 Group	2021 Total US\$'000 Group
Deferred income balances brought forward	–	481	–	481
Released in the year	–	(481)	–	(481)
Reclassification as payable	–	–	–	–
Deferred in the year	1,889	–	1,889	–
Deferred income balances carried forward	1,889	–	1,889	–

Income has been deferred based on conditions outlined by the donor and mainly as stipulated in the grant agreement.

14 Provisions

	2022 Total US\$'000 Charity	2021 Total US\$'000 Charity	2022 Total US\$'000 Group	2021 Total US\$'000 Group
Opening balance	265	85	1,085	902
Utilized in the year	(234)	–	(251)	(14)
Arising during the year	9	179	9	187
Foreign exchange movement	(23)	1	(32)	10
Closing balance	17	265	811	1,085

15 Group Funds and Reserves

Restricted funds

The use of these funds has been restricted by the donor indicated below:

	Balance at 1 Jan 2022 US\$'000	Income US\$'000	Expenditure US\$'000	Transfers US\$'000	Balance at 31 Dec 2022 US\$'000
Government					
Australia					
SPRINT III and SPRINT IV	1,293	3,016	2,893	–	1,416
Pacific Strategy	859	71	906	(7)	17
RESPOND	9,711	–	4,914	–	4,797
Australia Samoa and Other	643	221	373	–	491
Belgium – She Decides	151	–	–	(149)	2
Canada					
She Decides	77	(28)	10	(39)	–
Freedom to Choose – RHASS	(646)	–	–	646	–
Canada – Young People	2,557	1,616	3,064	(2)	1,107
Protections of children working in mines in DRC and other	(90)	395	345	194	154
China – Grant	–	1,328	1,069	–	259
Denmark					
Friendship Retreat and other	194	(20)	69	–	105
Support for RHU	34	–	259	–	(225)
France	1,061	2,968	546	(550)	2,933
Germany					
Enhancing SRH refugees in West Africa and Other	(55)	(70)	–	125	–
Improved SRHR in Afghanistan and Pakistan	1,688	(168)	1,520	–	–
Japan	2,234	(36)	1,517	(2)	679
Netherlands					
Right Here Right Now and Other	(3)	76	110	56	19
Get Up Speak Out	(53)	–	(25)	28	–
New Zealand					
Reproductive Health Facility for the Pacific	714	–	264	–	450
Pacific Strategy	137	1	131	–	7
Norway					
Elimination of FGM in 3 AWR countries and Other	156	1,368	836	–	688
Spain	–	212	–	–	212
Switzerland – Support for IPPF Geneva Office	–	279	86	1	194
United Kingdom					
Women Integrated Sexual Health Lot 1	951	1,383	1,112	–	1,222
Women Integrated Sexual Health Lot 2	617	28,429	26,702	(179)	2,165
ACCESS, Ukraine emergency	(5)	884	725	112	266
United States of America – Projects					
Multi-donor Fund – Nexus	207	524	539	–	192
Multi-donor Fund – Nexus – Denmark	–	137	102	–	35
Multi-donor Fund – Safe Abortion Action Fund	1,181	4,618	4,675	(19)	1,105
Total government restricted funds	23,613	47,204	52,742	215	18,290

	Balance at 1 Jan 2022 US\$'000	Income US\$'000	Expenditure US\$'000	Transfers US\$'000	Balance at 31 Dec 2022 US\$'000
Multilateral and other sources					
Bergstrom – Support of Africa Region	(131)	226	155	154	94
Bill & Melinda Gates Foundation					
Countdown 2030 Europe	706	3,527	2,941	124	1,416
Other	896	–	721	(146)	29
Children's Investment Fund Foundation – Business Plan	(50)	102	52	–	–
Cordaid – Jeune S3 IPPFAR	233	–	–	(247)	(14)
Danish Arab Partnership for Improved SRHR	1	–	12	–	(11)
The David and Lucile Packard Foundation					
Africa Region various and Bus Plan and Solutions	87	–	145	136	78
Abortion Stigma	(15)	–	7	22	–
Frontiers	788	–	658	(26)	104
AULO strength adolescence SRH	224	–	–	(224)	–
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	(97)	–	(16)	81	–
European Commission (EC)					
State of the African Women Campaign	2,210	(2,114)	18	(78)	–
Other projects	2	17	66	23	(24)
Korea Foundation For International Healthcare	219	–	100	–	119
Health Pooled Fund – Crown Agents-Technical assistance to South Sudan	81	–	–	(81)	–
Levi Strauss	119	200	102	–	217
United Nations Fund for Population Activities (UNFPA) – Workplan	25	724	558	–	191
Other	2	–	–	(2)	–
United Nations Programme on HIV/AIDS (UNAIDS)	13	395	32	–	376
William and Flora Hewlett Foundation					
Voices: Towards universal access to SRHR for all and Other	(83)	100	104	107	20
World Health Organisation	8	–	8	–	–
Multi-donor Fund – Appeal fund & COVID-19	105	80	38	(102)	45
Multi-donor Fund – Emergency Ukraine	–	1,366	1,109	(20)	237
Multi-donor Fund – SheDecides	1,000	298	1,043	–	255
Anonymous donors (not disclosed at their request)	527	4,853	4,821	(19)	540
Other (various)	1,888	2,722	2,420	(9)	2,181
Total Multilateral and other sources	8,758	12,496	15,094	(307)	5,853
Total Restricted Funds	32,371	59,700	67,836	(92)	24,143

	Balance at 1 Jan 2021 US\$'000	Income US\$'000	Expenditure US\$'000	Transfers US\$'000	Balance at 31 Dec 2021 US\$'000
Government					
Australia					
SPRINT III	1,174	3,371	(3,252)	–	1,293
Pacific Strategy	1,014	500	(655)	–	859
RESPOND	–	15,317	(5,606)	–	9,711
Australia Samoa and Other	245	780	(382)	–	643
Belgium – She Decides	152	–	(1)	–	151
Canada					
She Decides	97	–	(20)	–	77
Freedom to Choose – RHASS	(819)	421	(248)	–	(646)
Canada – Young People	2,040	3,175	(2,658)	–	2,557
Protections of children working in mines in DRC and other	(176)	419	(333)	–	(90)

	Balance at 1 Jan 2021 US\$'000	Income US\$'000	Expenditure US\$'000	Transfers US\$'000	Balance at 31 Dec 2021 US\$'000
China – Grant	190	789	(979)	–	–
Denmark					
Friendship Retreat and other	206	24	(36)	–	194
Support for RHU	(7)	476	(435)	–	34
France	306	788	(33)	–	1,061
Germany					
Enhancing SRH refugees in West Africa and Other	490	–	(545)	–	(55)
Improved SRHR in Afghanistan and Pakistan	–	1,693	(5)	–	1,688
Japan	1,725	1,999	(1,490)	–	2,234
Netherlands					
Right Here Right Now and Other	(92)	124	(35)	–	(3)
Get Up Speak Out	272	(300)	(25)	–	(53)
New Zealand					
Reproductive Health Facility for the Pacific	517	433	(236)	–	714
Pacific Strategy	841	–	(704)	–	137
Norway					
Elimination of FGM in 3 AWR countries and Other	16	340	(200)	–	156
Switzerland – Support for IPPF Geneva Office	–	100	(100)	–	–
United Kingdom					
Women Integrated Sexual Health Lot 1	1,585	2,389	(3,023)	–	951
Women Integrated Sexual Health Lot 2	10,549	41,730	(51,662)	–	617
UK Connect – ACCESS SRHR	1	5,281	(5,287)	–	(5)
United States of America – Projects					
Multi-donor Fund – Nexus	(7)	1,207	(993)	–	207
Multi-donor Fund – Safe Abortion Action Fund	611	4,687	(4,117)	–	1,181
Total government restricted funds	20,930	85,743	(83,060)	–	23,613

Multilateral and other sources

Arab Gulf Fund – Youth Health Protection	90	–	–	(90)	–
Bergstrom – Support of Africa Region	(131)	26	(26)	–	(131)
Bill & Melinda Gates Foundation					
Countdown 2030 Europe	663	2,141	(2,098)	–	706
Other	492	650	(246)	–	896
Cordaid – Jeune S3 IPPFAR	200	33	–	–	233
Danish Arab Partnership for Improved SRHR	4	24	(27)	–	1
The David and Lucile Packard Foundation					
Africa Region various and Bus Plan and Solutions	511	–	(424)	–	87
Abortion Stigma	80	–	(95)	–	(15)
Frontiers	700	800	(712)	–	788
AULO strength adolescence SRH	250	–	(26)	–	224
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	(56)	(16)	(25)	–	(97)
Children's Investment Fund Foundation – Business Plan	–	358	(408)	–	(50)
European Commission (EC)					
State of the African Women Campaign	3,076	275	(1,141)	–	2,210
Other projects	51	58	(107)	–	2
Korea Foundation For International Healthcare	219	–	–	–	219
Health Pooled Fund – Crown Agents-Technical assistance to South Sudan	81	–	–	–	81
Levi Strauss	200	–	(81)	–	119
United Nations Fund for Population Activities (UNFPA)					
United Nations Fund for Population Activities (UNFPA) – Workplan	49	216	(237)	(3)	25
Other	2	–	–	–	2

	Balance at 1 Jan 2021 US\$'000	Income US\$'000	Expenditure US\$'000	Transfers US\$'000	Balance at 31 Dec 2021 US\$'000
United Nations Programme on HIV/AIDS (UNAIDS)	13	–	–	–	13
William and Flora Hewlett Foundation					
Voices: Towards universal access to SRHR for all and Other	253	–	(336)	–	(83)
World Health Organisation					
National dissemination workshops and other	(4)	34	(22)	–	8
Multi-donor Fund – COVID-19	502	635	(1,032)	–	105
Multi-donor Fund – SheDecides	754	1,659	(1,413)	–	1,000
Anonymous donors (not disclosed at their request)	1,125	3,900	(4,678)	180	527
Other (various)	943	1,716	(1,344)	573	1,888
Total Multilateral and other sources	10,067	12,509	(14,478)	660	8,758
Total Restricted Funds	30,997	98,252	(97,538)	660	32,371

The subtotal funds by Government and Multilateral in note 15 differ from those in note 2 and note 3 due to some projects being funded by both Government and Multilateral sources. This is the case with multi-donor projects such as SAAF, Nexus, COVID-19 and SheDecides.

In addition, IPPF has an endowment fund of US\$1,000,000 (2021 US\$1,000,000) which it holds for the exclusive use of projects in the Cape Verde member association.

Unrestricted funds and reserves

Unrestricted funds and reserves are those funds that are free of any donor restriction on their use. All unrestricted funds and reserves, apart from the General Fund, are designated by IPPF for specific purposes as noted below.

Group	Note	Asset Revaluation Reserve US\$'000	Fixed Asset Reserve US\$'000	Other Designated Funds US\$'000	Innovation Fund US\$'000	Pension Reserve US\$'000	General Fund US\$'000	Total US\$'000
2022								
Additions to Fixed Assets (note 9)	a	–	84	–	–	–	(84)	–
Transfer to Designated Regional Funds	b	–	(76)	10,663	–	–	(10,587)	–
Other funds	c	–	–	–	–	–	92	92
Transfers between funds		–	8	10,663	–	–	(10,579)	92
Balance as at 1 January 2022		12,000	7,917	30,274	277	(4,892)	24,057	69,633
Net income/(expenditure)		–	(596)	(9,228)	(118)	1,412	13,659	5,129
Unrealised foreign exchange movement		–	(15)	–	–	518	(4,079)	(3,576)
Actuarial gains/(losses) on defined benefit pension scheme		–	–	–	–	(1,613)	–	(1,613)
Forward Contract Unrealised Loss		–	–	–	–	–	(2,164)	(2,164)
Net gains/(losses) on investment assets		–	–	–	–	–	–	–
Balance as at 31 December 2022		12,000	7,314	31,709	159	(4,575)	20,894	67,501
2021								
Additions to Fixed Assets (note 9)	a	–	720	–	–	–	(720)	–
Transfer to Designated Funds	b	–	–	15,716	–	–	(15,716)	–
Other funds	c	–	–	–	–	–	(266)	(266)
Transfers between funds		–	720	15,716	–	–	(16,702)	(266)
Balance as at 1 January 2021		12,000	7,798	20,813	276	(12,424)	21,510	49,973
Net income/(expenditure)		–	(579)	(6,255)	1	1,783	20,386	15,336
Unrealised foreign exchange movement		–	(22)	–	–	(52)	(3,411)	(3,485)
Actuarial gains/(losses) on defined benefit pension scheme		–	–	–	–	5,801	–	5,801
Forward Contract Unrealised Loss		–	–	–	–	–	2,274	2,274
Net gains/(losses) on investment assets		–	–	–	–	–	–	–
Balance as at 31 December 2021		12,000	7,917	30,274	277	(4,892)	24,057	69,633

Explanations of movements on unrestricted funds and reserves:

- a) The Fixed Asset Reserve represents the net book value of fixed assets with fixed asset additions being funded from the General Fund and depreciation being charged to this reserve each period.
- b) Funds allocated to the Designated Funds from savings on budget allocation for utilisation in 2023 and other transfers.
- c) Other fund movements and transfers.

Asset Revaluation Reserve	The Asset Revaluation Reserve represents the difference between the historical cost of fixed assets and the depreciated revalued equivalent.
Fixed Asset Reserve	The Fixed Asset Reserve represents the value of IPPF funds invested in unrestricted fixed assets (see note 9) or allocated for their replacement.
Other Designated Funds	Other Designated Funds include the Member Association Performance Fund, the Resource Mobilisation Fund, and various funds set aside for use by specific Regions.
Innovation Fund	The Innovation Fund is used to develop innovative projects and try new approaches to our work.
Pension Fund	The Pension Fund represents the value of IPPF's assets and liabilities arising in respect of the Central Office Defined Benefit Pension Scheme, which was closed in 2007. The movements in this fund are detailed in note 19.
General Fund	The General Fund contains the undesignated unrestricted funds of IPPF which are free of donor restrictions for specific activities or countries. These will fund future activities.

16 Net assets between funds

Charity	2022				2021			
	Unrestricted US\$'000	Restricted US\$'000	Endowment US\$'000	Total US\$'000	Unrestricted US\$'000	Restricted US\$'000	Endowment US\$'000	Total US\$'000
Fixed assets	19,126	9,511	1,000	29,637	24,841	15,447	1,000	41,288
Current assets	66,180	21,042	–	87,222	56,998	29,426	–	86,424
Current liabilities	(10,343)	(6,410)	–	(16,753)	(7,043)	(12,326)	–	(19,369)
Provisions for liabilities	(2,887)	–	–	(2,887)	(271)	(176)	–	(447)
Pension liability	(4,575)	–	–	(4,575)	(4,892)	–	–	(4,892)
Net assets	67,501	24,143	1,000	92,644	69,633	32,371	1,000	103,004

Group	2022				2021			
	Unrestricted US\$'000	Restricted US\$'000	Endowment US\$'000	Total US\$'000	Unrestricted US\$'000	Restricted US\$'000	Endowment US\$'000	Total US\$'000
Fixed assets	19,005	600	1,000	20,605	21,241	699	1,000	22,940
Current assets	66,884	29,953	–	96,837	61,406	44,609	–	106,015
Current liabilities	(10,132)	(6,410)	–	(16,542)	(7,031)	(12,761)	–	(19,792)
Provisions for liabilities	(3,681)	–	–	(3,681)	(1,091)	(176)	–	(1,267)
Pension liability	(4,575)	–	–	(4,575)	(4,892)	–	–	(4,892)
Net assets	67,501	24,143	1,000	92,644	69,633	32,371	1,000	103,004

17 Financial Commitments

a) Commitments against orders placed for contraceptives and health products

Charity and Group	2022 US\$'000	2021 US\$'000
Orders for contraceptives and other health products due within one year	1,220	2,946

The commitments recognised are orders placed by the year-end but not yet delivered to IPPF, for which there is a legal obligation to make payment to the supplier.

b) Operating lease commitments:

The total future minimum lease payments under non-cancellable operating leases are as follows:

Group	2022			2021		
	Buildings US\$'000	Equipment US\$'000	Total US\$'000	Buildings US\$'000	Equipment US\$'000	Total US\$'000
Due						
Within the next 1 year	466	–	466	317	–	317
Between 2-5 years	564	–	564	830	–	830
Greater than 5 years	–	–	–	–	–	–
Total	1,030	–	1,030	1,147	–	1,147

c) Grant commitments

There are several projects which are in progress at the year-end and will be completed over a few years. The majority of the funds needed for these projects are subject to legal agreements with the donors, which ensure that IPPF will be entitled to grants from the donors after complying with the conditions imposed by the respective donors. For some of these projects, IPPF is required to provide additional funding to match that provided by the main donor, which is sourced from other donors who may award restricted or unrestricted grants to IPPF.

Based on the duration of the restricted projects awarded by the donors, IPPF signed funding agreements with its member associations and partners for a similar duration. Since the funding to the member associations is subject to them fulfilling the imposed conditions, such grant commitments have not been recognised in the accounts as grant payable until fulfilment of the grant conditions. As at the year-end, the following grant commitments were made, which will be paid to the member associations or partners in the subsequent years after their complying with the imposed conditions:

Group / Charity	2022 Total US\$'000	2021 Total US\$'000
Grant commitments due within 1 year	20,408	16,202
Grant commitment due between 2-5 years	5,976	2,877
Grant commitment due after 5 years	–	–
Total grant commitments at 31 December 2022	26,384	19,079

Out of the above grant commitments, restricted grants signed with the donors comprise US\$22.87 million (2021: US\$15.76 million), which has either been received or will be received in subsequent years after complying with the conditions imposed by the respective donors. The remaining balance of US\$3.51 million (2021: US\$3.32 million) has already been earmarked as designated funds from the unrestricted funds.

d) Capital commitment

The value of group contracts placed in the year for future capital expenditure not accrued for in the financial statements was US\$Nil (2021: US\$Nil).

18 Contingent Liability

In the course of the charity's ordinary activities, there can arise liabilities due to potential legal action against IPPF, or fraud and mismanagement in IPPF or any of its branches/subsidiaries/Member Associations that could lead to a potential claw back of donor funds. Such investigations can take several years to conclude and reach agreement with the parties involved.

Wherever deemed necessary, the charity seeks counsel from lawyers and other professionals, and makes financial provisions where it can be estimated with reasonable reliability, as appropriate. IPPF maintains policies to prevent such occurrences as well as formal training within the Federation. The charity relies on a robust risk and assurance framework throughout the Federation to ensure cases are reported and investigated appropriately.

IPPF adheres to a clear policy of transparency with donors for any open cases implicating funds involved. At the year-end there were open cases, none of which have a reliable estimate of a potential clawback of funds to donors involved.

19 Pension Schemes

IPPF operates three pension schemes as described below:

a) The Central Office Defined Benefit Pension Scheme (closed)

This is a defined benefit scheme covering full-time staff in the Central Office, London. A decision was taken to close the scheme to current members effective 1 September 2007. This followed the earlier decision effective 1 September 2003 to close the scheme to new members. The assets of the fund are managed by independent professional investment managers.

The scheme's assets and liabilities are calculated by professional actuaries. The most recent formal actuarial valuation as at 1 July 2021 was performed using the Defined Accrued Benefit Method. The assumption used reflected the Employer Covenant Strength and the average term of the liabilities. The main assumptions used in the valuation were:

- Pensioners (average duration of the fund liability is 11.5 years);
- Non-Pensioners (average duration of the fund liability is 21 years);
- Investment return 3.30% per annum pre-retirement.
- Investment return (pensioners – 1.45% and non-pensioners – 1.8%) per annum post-retirement.
- Pension revaluation before retirement in line with CPI (maximum 2.5%) – 3.20% per annum; and
- Pension increases after retirement in line with RPI (maximum 2.5%) – 3.50% per annum.

The report for the actuarial valuation as at 1 July 2021 showed the fund to have an asset value of GBP£38.1 million under the ongoing valuation method. This is equivalent to a funding level of 86% (market value of assets versus liabilities). An updated recovery plan was submitted to the Pensions Regulator from July 2022. This informed the regulator that of the recovery plan end date to be 31 October 2026.

As a result of the latest valuation as at 1 July 2021, the Employer and the Trustee agreed the following deficit funding contributions from 1 July 2022 to 31 October 2026:

- On 1 July 2023 and on each subsequent anniversary, the monthly amount will increase by 3.5%.

The next full valuation is due to be carried out as at 1 July 2024.

b) The Central Office Defined Contribution Pension Scheme

Since 2003, a defined contribution pension scheme has been offered to permanent staff in the Central Office, London wherein IPPF contributes 7% of salary. For staff previously included in the defined benefit scheme a contribution of 10% of salary is made.

The 2022 pension charge for this scheme was US\$418,952 (2021: US\$474,814).

c) The Overseas Employee Pension Scheme

Most full-time employees in the Africa Regional Office and some members of the America and Caribbean, Arab World, and East and South-East Asia Regional Offices are members of this scheme. It is a defined contribution scheme under which IPPF contributes 12% of basic salary and is non-contributory for staff.

The 2022 pension charge for this scheme was US\$583,844 (Group) and US\$216,670 (Charity) (2021: 575,677 (Group) and US\$150,294 (Charity)).

At 31 December 2022 there were no outstanding or prepaid contributions for any of the defined contribution schemes (2021: US\$Nil).

FRS 102 disclosure note

There is one defined benefit pension scheme providing benefits on final pensionable salary, the Central Office Defined Benefit Pension Scheme. The latest full actuarial valuation of this scheme was carried out at 1 July 2021 and was updated for accounting purposes to 31 December 2022 by a qualified independent actuary.

The pension contributions payable by IPPF to the scheme were as follows:

	2022 US\$'000	2021 US\$'000
Pension contributions	1,783	1,927

Outstanding contributions at the year-end US\$297,241 (2021: Nil)

The major assumptions used in the FRS 102 valuation were:

	2022 Per annum	2021 Per annum
Inflation – RPI	3.25%	3.45%
Inflation – CPI	2.85%	2.75%
Rate of discount	4.80%	1.85%
Pension increases:		
Pre 88 GMP	Nil	Nil
Post 88 GMP	2.70%	2.70%
Excess over GMP accrued pre 1.3.1998	6.00%	6.00%
Excess over GMP accrued between 1.3.1998 and 31.7.2002	6.00%	6.00%
Excess over GMP accrued between 1.8.2002 and 5.4.2005	2.90%	3.40%
Excess over GMP accrued from 5.4.2005	1.85%	2.75%
Life expectancy (at age 65):		
	Years	Years
Males born 1956	21.8	23.0
Females born 1956	24.6	25.1
Males born 1976	22.7	24.0
Females born 1976	25.6	26.1

The present value of the scheme liability was calculated as follows, using the updated year of birth series adjusted for the medium cohort:

	2022	2021
Pre-retirement mortality (male/female)*	S3PA / S3PA	S3PA / S3PA
Post retirement mortality for non-pensioner members (male/female)*	S3PA / S3PA	S3PA / S3PA
Post retirement mortality for pensioner members (male/female)*	S3PA / S3PA	S3PA / S3PA

*The 2021 valuation uses the S3PA base table with an allowance for future improvements based on the CMI_2020 projections including a long-term improvement rate of 1.5% pa.

The assumptions used by the actuary are chosen from a range of possible actuarial assumptions which, due to the timescale covered, may not necessarily be borne out in practice.

In 2010 the UK Government announced a change in the statutory minimum pension increase for public and private pension schemes. Previously this inflation rate was linked to the Retail Price Index (RPI). The announced change links this inflation rate to the Consumer Price Index (CPI), where this in line with the legal obligations detailed within the rules of the scheme. After clarifying the legal obligations that apply to the scheme, IPPF linked the inflation rate to CPI.

Scheme assets

The fair value of the scheme's assets, which are not intended to be realised in the short term and may be subject to significant change before they are realized, and the present value of the scheme's liabilities, which are derived from cash flow projections over long periods and thus inherently uncertain, were:

	2022 US\$'000	2021 US\$'000
Equities	12,609	11,013
Bonds	6,937	24,630
Cash	175	1,125
Liability driven investment	11,292	18,127
Total market value of assets	31,013	54,895
Present value of scheme liability	(35,588)	(59,787)
Deficit in scheme – Net pension liability	(4,575)	(4,892)

The expected rates of return on the assets in the scheme were 4.80% (2021 – 1.85%). The actual return on scheme assets was (US\$17.8 million) (2021 – gain of US\$1.1 million) which is a rate of return of (32.43%) (2021 – 2.02%).

Movement in pension fund liability during the year:

	2022 US\$'000	2021 US\$'000
Deficit in scheme at 1 January	(4,892)	(12,424)
Employer's contributions	1,486	1,927
Net interest cost	(74)	(145)
Actuarial gain/(losses)	(1,613)	5,801
Exchange rate gain	518	(51)
Deficit in scheme at 31 December	(4,575)	(4,892)

The scheme closed to future accrual on 1 September 2007, with all active members being given deferred pensions at that date. This means that benefits for those members now increase broadly in line with price inflation. Previously, these benefits increased in line with salary.

The actuary has confirmed that the valuations made above under the requirements of FRS 102 do not indicate that there is an immediate funding requirement or that there is any need to change the current funding rates made by the employer to the pension scheme.

The pension fund liability of US\$4.1 million (2021 – US\$4.9 million) does not exceed the unrestricted funds balance.

Charge to the Statement of Financial Activities over the financial year:

	2022 US\$'000	2021 US\$'000
Expected return on pension fund assets	(899)	(640)
Interest on pension fund liabilities	973	785
Net Interest Cost	74	145
Net cost recognized within net income for the year	74	145
Other recognized gains/losses – actuarial (gains)/losses	1,613	(5,801)
Other recognized gains/losses – Unrealized foreign exchange (gains)/losses	519	(51)
Total cost relating to defined benefit scheme recognized in the Statement of Financial Activities	2,206	(5,707)

20 Related Parties

Trustees and Finance, Audit and Risk Committee members

IPPF requires each Board of Trustees member and Finance, Audit and Risk Committee member to complete a declaration of material transactions and interest form. These are reviewed by senior management and the Finance, Audit and Risk Committee. All IPPF staff are also required to complete such a form on joining the organization, which is then up-dated as individual circumstances change. These forms are reviewed by senior management. These procedures are part of the policy which aims to ensure that employees always act in the best interests of IPPF and that there is openness and transparency concerning any actual or potential conflict of interest.

Some members of the Board of Trustees are Presidents of Member Associations who receive grants from IPPF in accordance with the volunteer governance structure of IPPF.

The Finance, Audit and Risk Committee of IPPF has reviewed the above disclosures and does not consider that any indicates a conflict of interest. There are no other related party interests or transactions that require disclosure.

No remuneration was paid to members of the Board of Trustees or Finance, Audit and Risk Committee.

Total expenses reimbursed to 15 members (2021: 4) of the Board of Trustees and Finance, Audit and Risk Committee members or incurred on their behalf for attendance at meetings was US\$310,380 (2021: US\$2,427).

IPPF Worldwide Inc.

The table below summarises the transactions that took place between IPPF and WWI during the year together with the outstanding balance as at the end of the year.

Name of the related party	Nature of relationship	Description of transaction
IPPF Worldwide Inc.	Wholly owned subsidiary	Donation received from subsidiary out of the donations and grants collected by it from different donors

Income for the year 2022 US\$'000	Income for the year 2021 US\$'000	Debtor Balance 2022 US\$'000	Debtor Balance 2021 US\$'000
15,448	17,396	1,618	2,716

Additionally, IPPF incurred costs/made payments to third parties on behalf of WWI of US\$178,638 (2021: US\$111,765) that were recharged by IPPF to WWI during the year. Also, WWI incurred costs/made payments to third parties on behalf of IPPF of US\$499,195 (2021: US\$200,780) that were recharged by WWI to IPPF during the year. Further, WWI collected funds directly from third parties of US\$203,547 on behalf of IPPF, which was adjusted from the intercompany balance.

IPPF Africa Region (Nairobi, Kenya)

The table below summarises the transactions that took place between IPPF and ARO during the year together with the outstanding balance as at the end of the year.

Name of the related party	Nature of relationship	Description of transaction
IPPF Africa Region	Wholly owned subsidiary	Grants paid by IPPF to ARO for the operation of the regional office

Expenditure for the year 2022 US\$'000	Expenditure for the year 2021 US\$'000	Creditor Balance 2022 US\$'000	Creditor Balance 2021 US\$'000
6,138	5,324	2,414	1,891

Additionally, IPPF incurred costs/made payments to third parties on behalf of ARO of US\$449,106 (2021: US\$344,155) that were recharged by IPPF to ARO during the year. Also, ARO incurred costs/made payments to third parties on behalf of IPPF of US\$622,738 (2021: US\$682,723) that were recharged by ARO to IPPF during the year.

IPPF Europe Network

The table below summarises the transactions that took place between IPPF and EN during the year together with the outstanding balance as at the end of the year.

Name of the related party	Nature of relationship	Description of transaction
IPPF Europe Network	Wholly owned subsidiary	Grants paid by IPPF to EN for the operation of the regional office. Also, income received from subsidiary out of the grants collected by it

Income for the year 2022 US\$'000	Income for the year 2021 US\$'000	Expenditure for the year 2022 US\$'000	Expenditure for the year 2021 US\$'000	Creditor Balance 2022 US\$'000	Debtor Balance 2021 US\$'000 [^]
350	–	1,589	1,752	5	298

[^]On 31 Dec 2021, there was receivable balance from IPPF Europe Network.

Additionally, IPPF incurred costs/made payments to third parties on behalf of EN of US\$220,439 (2021: US\$90,905) that were recharged by IPPF to EN during the year. Also, EN incurred costs/made payments to third parties on behalf of IPPF of US\$37,726 (2021: US\$72,423) that were recharged by EN to IPPF during the year.

21 Financial instruments

IPPF has certain financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Certain other financial instruments are held at fair value, with gains and losses being recognised within income and expenditure. The charity has the following financial instruments measured at fair value through the profit and loss:

Group and Charity	2022	2021
	US\$'000	US\$'000
Financial assets measured at fair value, through profit and loss		
Investments	1,634	1,665
Forward foreign exchange contracts	(2,870)	(182)
Total	(1,236)	1,483

Group and Charity	Income	Expense	2022	Income	Expense	2021
	US\$'000	US\$'000	Gain/(Loss)	US\$'000	US\$'000	Gain/(Loss)
			US\$'000			US\$'000
Financial assets measured at fair value, through profit and loss						
Investments	34	–	34	–	4	(4)
Forward foreign exchange contracts	–	2,164	(2,164)	2,274	–	2,274
Total	34	2,164	(2,130)	2,274	4	2,270

IPPF entered into forward currency contracts (FCC) in October 2022 with the aim of achieving the following two objectives:

- creating certainty over the budget rates in 2023
- optimising the exchange rates that can be achieved.

IPPF's primary objective in hedging a foreign exchange position is to de-risk its budgeted income by identifying a projected income amount in one base currency (i.e. US\$) against grant income received in multiple currencies from multiple donors. All FCCs set out the currency pair, selling currency amount, settlement date, and delivery rate.

The FCC's rate of exchange is fixed and the value date is up to December 2023 allowing IPPF to budget for future financial allocations knowing in advance precisely what the income or costs from the transaction will be at the specified future date. The nature of FCCs protects IPPF from unexpected or adverse movements in the currencies' future spot rates.

During 2022, the selling currencies were AUD, CAD, DKK, EUR, NOK, NZD, and SEK and the buying currency was USD.

The FCCs are carried as assets when the fair value is positive and as liabilities when the fair value is negative. Gains or losses arising from changes in fair value are taken to the Statement of Financial Activities (SOFA). The fair value of the FCC is determined using forward exchange market rates at the balance sheet date. The mark to market gain/(loss) on hedge contract and margin held as a deposit at the year-end is presented as follows:

	2022	2021
	US\$'000	US\$'000
Margin held due to the aggregate loss >5% carried to balance sheet as deposit	1,639	73
Market to market gain/(loss) recorded in the statement of financial activities	(2,164)	2,274

Members of the Board of Trustees

The following were trustees in the period 1 January 2022 to the date of this report, unless otherwise shown:

Kate Gilmore (Chair)	United Kingdom	External
Ulukbek Batyrgaliev (Vice Chair)	Kyrgyzstan	Internal
Isaac Adewole	Nigeria	External
Abhina Aher	India	External (Resigned in March 2023)
Rosa Ayong Tchonang	Cameroon	Internal
Surakshya Giri	Nepal	Internal
Bience Gawanas	USA	External (End of term in May 2023)
Jacob Mutambo	Zambia	Internal (End of term in June 2022)
Donya Nasser	USA	Internal (End of term in May 2023)
Aurélia Nguyen	Switzerland	External
Sami Natsheh	Palestine	Internal
Elizabeth Schaffer	USA	External
Andreas Prager	New Zealand	Internal
Rose-Marie Antoine	Trinidad and Tobago	Internal
Santiago Cosio Pando	Mexico	Internal
Hyathe Ayeva	Togo	Internal

Members of the Nomination and Governance Committee

Don Gunawardena	Sri Lanka	Internal
Ramatou Hama	Niger	Internal (Resigned in July 2022)
Talaat Latif	Egypt	Internal (End of term in January 2023)
Neish McLean	Jamaica	External
Isabel Serrano	Spain	Internal
Jona Turalde	Philippines	External
Daniela Urquijo Defex	Colombia	Internal (End of term in January 2023)
Joyce Renee Ago Djanie	Ghana	Internal
Olivier Makambira	Burundi	Internal

Members of the Finance, Audit and Risk Committee

Elizabeth Schaffer	USA	External
Bience Gawanas	USA	External
Judith Laurence Maffon Gbehinto	Benin	Internal
Nicolette Loonen	Netherlands	Internal
Maisarah Ahmad	Malaysia	Internal
Lakshan Seneviratne	Sri Lanka	Internal

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Solicitor

IPPF uses the services of several law firms, each one in accordance with their area of expertise. Further information is available on request.

How to Help

If you would like to support the work of IPPF or any of our national affiliates by making a financial donation please visit our website at www.ippf.org or contact IPPF Central Office in London, UK.

IPPF Financial Statements 2022

If you would like to support the work of IPPF or any of our national affiliates by making a financial donation please visit our website at www.ippf.org or contact IPPF Central Office in London, UK.

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