



**International  
Planned  
Parenthood  
Federation**

# Financial Statements 2001

# **I N T E R N A T I O N A L P L A N N E D P A R E N T H O O D F E D E R A T I O N**

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# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## ANNUAL REPORT OF THE GOVERNING COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2001

### 1. Introduction

The International Planned Parenthood Federation (IPPF), founded in 1952 in Bombay, is today the world's largest voluntary reproductive health organisation, working to provide and promote family planning services, to improve the health and social status of women and their families including men and youth, and to support sustainable development policies. IPPF considers reproductive health to be a basic human right, a potent force for family welfare, and a vital element in balancing human needs with those of the natural environment.

Formed by eight national Family Planning Associations in 1952, by 2001 IPPF had 141 member Associations<sup>1</sup> working in over 180 countries. It is a Federation guided by dedicated volunteers at the national, regional, and global levels, and managed by professional staff who have gained their experience in family

planning programmes throughout the world. IPPF was incorporated in 1977 under a UK Act of Parliament: International Planned Parenthood Federation Act 1977.

IPPF is governed by a Governing Council composed of 30 volunteers from the governing bodies of the membership organisations, and appoints a Director-General as its chief executive officer responsible for managing the affairs of the Federation as determined by the Governing Council.

The Family Planning Associations affiliated to IPPF are autonomous and report independently, therefore their accounts are not incorporated here.

### 2. Charity registration number 229476

### 3. The members of the Governing Council entitled to vote at its May 2001 meeting

Re-elections for all positions of the November 2001 Governing Council took place. Members of the Governing Council are elected for a term of two years by each of the six Regional Councils of IPPF.

#### Name (Region)

Mrs Angela Gómez (Western Hemisphere) \*  
Mr Gay Swee Poh (East, South East Asia and Oceania) \*  
Mr Robert Durie (Europe)\*

#### Position

President, IPPF  
Treasurer, IPPF (to November 2001)  
Treasurer, IPPF (from November 2001)

#### Africa Region

Dr Mamadi Condé	Guinea Conakry
Mrs Hannatu L Ibrahim	Nigeria
Miss Catherine Kamau	Kenya
Mr Alfred Masupha	Zambia
Mrs Tamaro Touré	Senegal

#### Arab World Region

Mr Abdullah Abu Al Atta	Jordan
Ms Radia Kour	Algeria
Mrs Khadiga Ismail	Sudan
Mrs Wafika Mansour	Lebanon
Mr Mohamed Abu Wakil	Morocco

#### East, South East Asia & Oceania Region

Mr Gay Swee Poh	Singapore
Ms Aiko Iijima	Japan
Mr Pichet Soontornpipit	Thailand
Mr Christopher Penales	Phillippines
Mrs Joyce Tai	Hong Kong

#### Europe Region

Mr Harry JFM Coppens	The Netherlands
Mr Robert Durie	Ireland
Dr Marianne Springer-Kremser	Austria
Ms Eleni Neocleous	Cyprus
Prof Barbro Lenneer-Axelsson	Sweden

<sup>1</sup> Including the Caribbean Affiliation which has an additional 18 country members.

\* Member of IPPF Audit Committee

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

ANNUAL REPORT OF THE GOVERNING COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

## 3. The members of the Governing Council entitled to vote at its May 2001 meeting (continued)

### South Asia Region

Adv Md Enayet Ali  
Mrs Shirantini P De Silva  
Mr Syed Munir Husain  
Ms NayanTara Kakshapati  
Dr (Mrs) Nina Puri

Bangladesh  
Sri Lanka  
Pakistan  
Nepal  
India

### Western Hemisphere Region

Mrs Angela Gómez  
Mr Mijail Garvich Claux  
Prof James Foulds  
Ms Sharon Allison  
Mr Paul R Williams-Cueva

Colombia  
Peru  
Canada  
USA  
Ecuador

## The members of the Governing Council entitled to vote at its November 2001 meeting

### Africa Region

Dr Mamadi Condé  
Mrs Hannatu L Ibrahim  
Miss Catherine Kamau  
Mr Alfred Masupha  
Mrs Tamaro Touré

Guinea Conakry  
Nigeria  
Kenya  
Zambia  
Senegal

### Arab World Region

Miss Rana Abu Ghazallah  
Mrs Mariam Ment Ahmed Aicha  
Dr Tawfic El Deeb  
Mrs Laila Mohamed El Bannan  
Prof Said Badri Kabouya

Palestine  
Mauritania  
Sudan  
Egypt  
Algeria

### East, South East Asia & Oceania Region

Prof Ho Pak Chung  
Ms Aiko Iijima  
Dr Sea Baikck Lee  
Ms Lee Yoke Lee  
Dr Zhao Baige

Hong Kong  
Japan  
Republic of Korea  
Malaysia  
China

### Europe Region

Mr Harry JFM Coppens  
Mr Robert Durie  
Ms Gunta Lazdane  
Ms Velimira Mladenova  
Ms Carine Vrancken

The Netherlands  
Ireland  
Latvia  
Bulgaria  
Belgium

### South Asia Region

Ms Zakieh Shirafkan  
Mrs Shirantini P De Silva  
Mr Syed Munir Husain  
Ms Fathimath Shafeega  
Dr (Mrs) Nina Puri

Iran  
Sri Lanka  
Pakistan  
Maldives  
India

### Western Hemisphere Region

Mrs Angela Gómez  
Mr Monty Eustace  
Ms Jacqueline Sharpe  
Ms Karin Wallerstein  
Ms Leda De Azevedo

Colombia  
St Vincent  
Trinidad and Tobago  
Uruguay  
Brazil

## 4. The responsibilities of the Governing Council

The Charities Act 1993 and the International Planned Parenthood Federation Act 1977 require the members of the Governing Council to keep proper accounting records in order to enable them to prepare accounts for each financial year which give a true and fair view of the state of affairs of IPPF and of the result for that period. In preparing these accounts, the members of the Governing Council are encouraged to follow the recommendations outlined in the Statement of Recommended Practice, Accounting and Reporting by Charities, issued by the Charity Commissioners.

The members of the Governing Council are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed;
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so;
- Safeguard the assets of IPPF and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## ANNUAL REPORT OF THE GOVERNING COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 5. Investment powers

The International Planned Parenthood Federation Act 1977 does not place any restrictions on the investment powers of IPPF.

As a matter of policy, IPPF invests only in financial instruments that are considered prudent.

### 6. Organisation

IPPF is a world-wide federation of autonomous national Family Planning Associations (FPAs), organised into six geographical regions, each with a Regional Council who elect members of the Governing Council. Each FPA has a volunteer Board of Directors (elected by the membership of the Association) and sends one or more as a delegate to one of six Regional Councils.

IPPF has a Secretariat that carries out the policies and functions as approved by the

Governing Council. The Secretariat has its headquarters in London and is divided into central and regional functional units.

There are six regional offices: Africa (Nairobi, Kenya), Arab World (Tunis, Tunisia), Europe (Brussels, Belgium), South Asia (London, UK), East, South East Asia and Oceania (Kuala Lumpur, Malaysia) and Western Hemisphere (New York, USA). These regional offices all act as branches of IPPF and in accordance with the International Planned Parenthood Federation Act 1977 constitute IPPF as the entity.

### 7. Mission statement

#### IPPF AND ITS MEMBER ASSOCIATIONS

PROMOTE and DEFEND the right of women and men, including young people, to decide freely the number and spacing of their children, and the right of the highest possible level of sexual and reproductive health.

STRIVE, in particular, to advance the family planning movement among the under-served by addressing, through information, advocacy and services, their growing unmet need and demand for sexual and reproductive health; and to work cooperatively in this endeavour, with all interested governmental and non-governmental parties.

GIVE special emphasis to maternal and child health and notably to the elimination of unsafe abortion, through information, advocacy and access to family planning and safe abortion services.

ARE COMMITTED to obtaining equal rights for women, and to their empowerment in obtaining full participation in, and benefit from, social and economic development.

URGE the involvement of committed, competent, skilled volunteers and staff as a decisive prerequisite for providing leadership in the execution of their mandates.

RESPECT the autonomy of member associations, but require of all adherence to the Federation's mission and commitment to quality, effectiveness and accountability.

### 8. Goals of IPPF

- (1) To advance the basic human right of all women, men and youth to make free and informed choices regarding their own sexual and reproductive health, and advocate for the means to exercise this right. Ensure that women's equality and right to family planning, sexual and reproductive health remain a priority in national and international development policies.
- (2) To respond to the increased unmet need for family planning, sexual and reproductive health services; address, in particular, the needs of marginal and disadvantaged groups within society; and work in partnership with governments, international agencies and private organisations.
- (3) To operate a democratic Federation and provide leadership in planned parenthood through the efforts of a capable and committed body of volunteers and staff; sustain a secure, diversified funding base for the Federation, and maintain accountability in all aspects of IPPF's work.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## ANNUAL REPORT OF THE GOVERNING COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 9. Areas of IPPF's work

The following gives a brief overview of some of the activities which IPPF are involved in and where achievements have been made in 2001.

#### IPPF and the Provision of Family Planning Services

Family planning is one of the success stories of development. Today, more than half of all couples in developing countries are using contraception, whereas less than 10 per cent were doing so 30 years ago. Family size has dropped in most areas of the world, and in some countries by as much as a third. Consequently, the health of women and children has improved.

IPPF, with members' clinics and programmes in more than 180 countries, is ideally placed as a provider of family planning counselling and services to grassroots communities. More than 10 million visits are made to IPPF clinics each year for family planning services and counselling.

#### IPPF Charter on Sexual and Reproductive Rights

In its pursuit of advocating sexual and reproductive rights as human rights, IPPF developed and published the Charter in 1996 which is now available in 25 languages. The strategy has continued in both advocacy and programme spheres. In terms of advocacy, IPPF has been active at international, regional and national fora, working to advance sexual and reproductive health and rights through persuasive advocacy of legal and policy frameworks. In its programmes, IPPF has also recognised that 'rights' manifest themselves not only through advocacy, but also through action. IPPF's quality of care, and other training and programme activities seek to ensure that IPPF and member FPAs respect, protect and, as far as possible, fulfil basic human rights in the services that we offer to the individual women and men that we serve.

#### Prevention of Unsafe Abortion

Eliminating the high level of unsafe abortion, and increasing women's access to safe, legal abortion is one of IPPF's central goals. While IPPF does not regard abortion as a method of family planning, it recognises that there are occasions when a woman will feel unable to bring a pregnancy to full term, and that access should be given to a safe and legal termination.

The World Health Organisation estimates that about 600,000 women die every year from pregnancy-related causes. As many as a quarter to one third of these deaths may be a consequence of unsafe abortion procedures.

In Nepal, abortion is illegal and is punishable by mandatory imprisonment. The FPA of Nepal is currently working closely with the media to inform and educate the general public following a recent government bill which would legislate for conditional abortion. The FPA also works with the many women and girls in prison as a result of the anti-abortion law to provide support, advice, resettlement and rehabilitation programmes.

#### Male Responsibility

Much of IPPF's work focuses on empowering women to make an informed choice regarding their sexual and reproductive health. However, without the involvement of men, joint decisions and responsibility within relationships are less likely.

The FPA in Chile developed a CD-ROM entitled *Rock and Male Roles* as an innovative approach to encouraging young men to look critically at their own attitude to gender and sexual reproductive health. With photos, self appraisals and MTV style music videos their approach has been interactive and engaging.

The FPA in Kenya received funding from the Vision 2000 Fund for a six year project on male involvement. In one city, companies were involved in a workplace motivators scheme. These trained workplace motivators provide counselling, give information and distribute condoms and other contraceptives to their colleagues. More than 42,000 men have been reached with employers indicating healthier and more productive staff as a result.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## ANNUAL REPORT OF THE GOVERNING COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 9. Areas of IPPF's work (continued)

#### Young People

IPPF believes that young people have the right to information, education and services to enable them to make informed choices, and the right to participation in the decision making programmes that affect them.

The i3 youth programme was a 3 year initiative, funded by USAID to increase the access of young people in developing countries to the best possible services.

In 2001, IPPF completed publication of 'Eye to Eye' which aims to share successes and lessons learned from many different youth programmes. Projects referred to range from telephone helplines established by the FPAs in Guatemala and Pakistan, a Teen Centre operated by the FPA in Belize which targeted out-of-school youth and a curriculum module for use in schools and youth organisations by the FPA in Malaysia.

#### Emergency Funds: Afghanistan

In response to the war conflict in Afghanistan, US\$135,000 was provided to the FPAs of Pakistan and Iran to provide immediate assistance in the areas of general health care, food and shelter to newly arrived refugees. In addition, the Government of Germany provided a grant of US\$823,000. This has been allocated between the FPAs in Afghanistan, Pakistan and Iran. The initial necessity is to identify doctors and provide equipment and medical supplies.

#### HIV/AIDS

In 2000, IPPF received a grant of US\$1million from the Japanese government to help FPAs initiate programmes to tackle both HIV/AIDS prevention and care and the control of sexually transmitted infections. The focus of the individual projects has included female condom promotion in Lesotho, HIV prevention education in rural China, education and counselling aimed at truckers and drug users in India and HIV/AIDS prevention campaigns for young people in Malawi and Zambia.

In 2001, the Japanese government awarded a further grant of US\$1million which will be further used to fund similar projects. These include targeting groups such as the police in Nepal, garment factory workers in Bangladesh, a banking firm in The Gambia and university students in Mongolia.

#### Strengthening the Quality of Reproductive Care

In late 2000, the Bill and Melinda Gates Foundation provided a five year grant to the IPPF of US\$8.8 million. This is intended for strengthening the quality of reproductive health care throughout the Federation. A situation and needs assessment is currently being carried out in 24 FPAs to assess which are most suitable to take part in this programme.

The FPA in Lesotho is currently undertaking a pilot study to assess the increased service acceptability and accessibility to critically underserved groups including rural populations, young people and men.

#### Integrated Management System

In 2001, the first stage of implementing the Integrated Management System (IMS) took place. This results-based management tool entirely developed by IPPF, using up-to-date web-based information technology, will be introduced throughout the Federation. The IMS aims to promote better programme implementation by enabling FPAs and the Secretariat to ensure that activities are proceeding according to plan, are on schedule and are being properly administered - constitutionally, organisationally and financially. It will also document programme results through performance-based indicators. This single database, accessible to FPAs, partners and donors will provide a wealth of information in the future.

Within the Secretariat, the 2002 budget setting process was completed on the IMS and throughout 2002 FPAs will be trained on the system with full implementation for the financial year 2003.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## ANNUAL REPORT OF THE GOVERNING COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 10. Governance

Whilst no system of internal control can provide absolute assurance against material misstatement or loss, IPPF's system has been developed to provide reasonable assurance to the Governing Council that there are proper procedures in place and that they are operating effectively.

The key elements of the system of internal control are:

- Delegation: there is a clear organisational structure with lines of authority and responsibility for control; and procedures for reporting decisions, actions and issues;
- Reporting: the Governing Council approves and reviews the annual work programme budget and income predictions and monitors actual and forecast income and expenditure on a regular basis;
- Risk management: there are processes in place for identifying, evaluating and managing significant risks faced by IPPF. The Governing Council believes that all the major risks to which IPPF is exposed have been identified and reviewed and that systems have been established to mitigate those risks. IPPF is continually updating this process and is currently ensuring that all regional offices have in place a detailed risk map and action plan;
- Internal audit: an internal audit function assesses risks and reviews controls within IPPF; and
- Review: the Audit Committee is comprised of four members elected by the Governing Council from a list of persons who are either volunteer members of a member organisation but who are not members of the Governing Council as well as the President and Treasurer. The Committee oversees the adequacy of the system of internal control, and IPPF's compliance with relevant statutory and other finance regulations and advises the Governing Council of any relevant matters.

### 11. Statement on reserves

The members of the Governing Council have reviewed the level of reserves. Note 17 to the financial statements shows the funds of IPPF. This indicates the split of reserves between the general, designated, restricted and endowment funds.

The members of the Governing Council aim to have over the longer term a general reserve balance of '25% of the next year's approved unrestricted expenditure'. This percentage represents 3 months of unrestricted expenditure. This recognises the timing of the majority of annual unrestricted government grants which are received in the second-half of each year and the need for IPPF to meet the commitments to FPAs and the Secretariat (regional and central offices).

At the time of approving the 2002 budget in November 2001, the general reserve at 1 January 2002 was estimated to be US\$6.6million. The unrestricted expenditure programme budget approved for 2002 was US\$55.8million. The general reserve therefore represented 11.8% against our ideal position of 25%. This shortfall of US\$7.3million reflects the current financial position and the need to carry out planned activities. The Governing Council expects to keep in review whether this 25% target continues to be appropriate.

The largest designated fund relates to the Vision 2000 Fund. This fund was established in 1994 and currently receives 7% of unrestricted government grants per annum. The current level of the fund is fully committed to approved projects with a 2 - 5 year duration. If the fund did not receive any further income, the balance is expected to be fully utilised in 3 years.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

ANNUAL REPORT OF THE GOVERNING COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

## 12. Statement on investments

There are no restrictions under the International Planned Parenthood Federation Act 1977 in relation to the charity's powers to invest. IPPF currently hold investments in terms of shares and securities as well as cash deposits.

### Shares and securities

All shares and securities held are traded on the New York Stock Exchange. The Western Hemisphere Regional Board have appointed an Investment Committee to monitor these investments. The committee is comprised of four members of the Board who have relevant investment experience. Following a selection process, Merrill Lynch Asset Management were appointed to manage these funds. The investment managers provide quarterly performance reports to the investment committee detailing all asset information as well as investment returns against appropriate indices.

The performance of the shares and securities in 2001 were affected by the downturn in the New York stock market. IPPF continues to closely monitor the performance of its investments.

### Cash

Regular cash-flow predictions for both unrestricted and restricted income and expenditure are prepared. Given the historical timing of receipts the level of cash on deposit varies significantly during the year. In order to obtain sufficient returns on such balances, yet allowing for reaction to emergencies, surplus liquid assets are placed on short-term deposit for periods between 1 and 3 weeks.

## 13. Grant making procedures

IPPF operates a Resource Allocation System which aims to ensure that 70% of all unrestricted grants go to FPAs in the highest need countries with a further 22% allocated to a further 50 high need countries. This ensures that IPPF fulfils its mission to meet the needs of the poorest countries.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## ANNUAL REPORT OF THE GOVERNING COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 14. Financial review

During 2001, IPPF provided US\$55.9 million to Family Planning Associations and partner organizations. Through the regional and central offices a further US\$19.8 million was provided to technical and support programmes, enhancing the quality of services of all IPPF Member Associations.

Through its Resource Allocation System, IPPF aims to ensure that 70% of all unrestricted grants go to FPAs in highest need countries with a further 26.5% allocated to a further 50 high need countries. This assures that IPPF fulfils its mission to meet the needs of the poorest countries.

In 2001, IPPF allocated 66.7% and 25.2% respectively to these categories. The 2002 budget figures indicate increases to 68.6% and 26%.

Through its 141 Member Associations working in 180 countries, IPPF funded and supported programmes contributing to the effectiveness of over 28 million visits to FPA clinics. Each day, 78,000 people visit outlets which provide a range of sexual and reproductive health services. This includes contraceptives, Well Woman care, pregnancy tests, family planning counselling and treatment for sexually transmitted infections.

#### Income

IPPF's main source of funding was government contributions which accounted for 84% of the total incoming resources of US\$80.2 million. In 2001, total income increased by US\$7.1 million when compared with 2000.

Unrestricted government grants showed an increase of US\$0.5 million. The Netherlands government almost doubled their local currency contribution and the Danish and Finnish governments provided small increases on their previous contributions. However, IPPF continues to face exchange losses as the US dollar continued to strengthen against most European currencies.

Restricted government grants increased by US\$4 million. This was due to a further US\$1 million from the Japanese government, as well as large grants from the governments of Germany, Netherlands and USA.

The support from the USA, both restricted and unrestricted, ended on 28 August 2001 and no further sums are currently expected from them as a direct result of their policy change to reinstate the 'Mexico City Policy' which prevents U.S. assistance to any family planning organisation that engages in, directly or indirectly, abortion-related activities.

Grants from multilaterals and other sources during the year increased by US\$2.9 million. The largest components of these grants continued to be provided from the European Commission, the UK National Lottery Charity Board and the income raised by the IPPF private sector fundraising programme from the general public.

#### Expenditure

Expenditure in 2001 decreased by US\$4.6 million when compared with the previous year.

The restricted grants to FPAs were lower by US\$2.7 million. However much of this is due to timing differences between the receipt of the restricted income and the subsequent expenditure.

The regional costs remained largely unchanged. Central activity costs decreased by US\$2.2 million. This was mostly due to non-recurring costs from the previous year.

#### Funds

When compared with 2000, IPPF's total funds and reserves decreased by US\$4.6 million.

The general fund reduced by US\$4.3 million. This was mostly due to losses on exchange from government grants.

Restricted funds increased by US\$0.4 million due to new sources of funding received in 2001 which will be utilised in 2002.

#### Future Funding

IPPF continues to try and increase longer term stability and income. Government donors do not generally confirm their contributions until shortly before they are paid and usually only for the particular year in question. It is however anticipated that future funding from most government donors will remain stable for the foreseeable future. There are however three major decreases predicted in 2002 which affect the grants from the governments of Japan, Denmark and the United Kingdom. The impact of these reductions is currently being addressed with contingency plans in place to ensure that the funds of IPPF are sufficient to meet the 2002 expenditure plans.

IPPF continues to work on diversifying its funding base by increasing the number of fundraising opportunities among non-governmental organisations including trusts, foundations, the private sector and individual giving. To date in 2002, IPPF have secured two large unrestricted donations from US foundations and is negotiating a contract with the European Commission.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

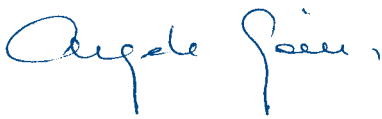
ANNUAL REPORT OF THE GOVERNING COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

## 14. Financial review (continued)

IPPF thanks all its donors and volunteers for their continuing and generous support.

Approved on behalf of the Governing Council on 17 May 2002

Mrs Angela Gómez



President

Mr Robert Durie



Treasurer

# **INTERNATIONAL PLANNED PARENTHOOD FEDERATION**

## **REPORT OF THE INDEPENDENT AUDITORS TO THE GOVERNING COUNCIL OF THE INTERNATIONAL PLANNED PARENTHOOD FEDERATION**

We have audited the financial statements which comprise the statement of financial activities, the balance sheet, the cash flow statement and the related notes.

### **Respective responsibilities of the members of the Governing Council and auditors**

The members of Governing Council are responsible for preparing the annual report and the financial statements in accordance with applicable United Kingdom law and accounting standards as set out in the statement of the Governing Council member responsibilities.

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and the United Kingdom Auditing Standards issued by the Auditing Practices Board. We have been appointed as auditors under Section 43 of the United Kingdom Charities Act 1993 and report in accordance with regulations made under Section 44 of that Act.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the United Kingdom Charities Act 1993. We also report to you if, in our opinion, the trustees' report is not consistent with the financial statements, if the charity has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

We read the other information contained in the Report of the Governing Council and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

### **Basis of audit opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In our opinion the financial statements give a true and fair view of the state of the charity's affairs at 31 December 2001 and of its net outgoing resources and cashflows for the year then ended and have been properly prepared in accordance with the International Planned Parenthood Federation Act 1977 and the United Kingdom Charities Act 1993.



PricewaterhouseCoopers  
Chartered Accountants and Registered Auditors  
London

17 May 2002

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2001

Income and Expenditure		Unrestricted	Donor restricted	Endowment	2001 Total	2000 Total
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INCOME</b>						
<b>Donations and similar incoming resources:</b>						
Grants from governments	2	61,173	6,575	-	67,748	63,150
Grants from multilaterals and other sources	3	2,915	8,154	-	11,069	8,173
<b>Activities in furtherance of the charity's objectives</b>	5	219	2	-	221	101
<b>Activities for generating funds:</b>						
Investment income and interest	4	890	328	-	1,218	1,678
<b>TOTAL INCOMING RESOURCES</b>		<b>65,197</b>	<b>15,059</b>	<b>-</b>	<b>80,256</b>	<b>73,102</b>
<b>Less: Costs of generating funds:</b>						
Regional fundraising	7	1,041	-	-	1,041	792
Central fundraising	8	737	-	-	737	577
		1,778	-	-	1,778	1,369
<b>Net incoming resources available for charitable application</b>		<b>63,419</b>	<b>15,059</b>	<b>-</b>	<b>78,478</b>	<b>71,733</b>
<b>CHARITABLE EXPENDITURE</b>						
<b>Costs of activities in furtherance of the objects of the charity:</b>						
<b>Grants to member Family Planning Associations and partner organisations:</b>						
Cash grants	6	41,763	8,178	-	49,941	53,838
Commodity grants	6	4,941	1,059	-	6,000	4,991
<b>Programme activities:</b>						
Regional activities	7	4,858	3,169	-	8,027	8,122
Central activities	8	3,552	1,360	-	4,912	4,567
<b>Support Costs:</b>						
Regional programme support	7	4,873	168	-	5,041	4,505
Central programme support	8	1,825	-	-	1,825	5,263
<b>Managing and administering the charity:</b>						
Regional administration and general services	7	2,301	487	-	2,788	2,476
Central administration and general services	8	3,334	-	-	3,334	2,623
Regional reorganisation costs	7	-	-	-	-	441
<b>TOTAL CHARITABLE EXPENDITURE</b>		<b>67,447</b>	<b>14,421</b>	<b>-</b>	<b>81,868</b>	<b>86,826</b>
<b>Total Resources Expended</b>		<b>69,225</b>	<b>14,421</b>	<b>-</b>	<b>83,646</b>	<b>88,195</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>						
<b>BEFORE TRANSFERS</b>						
Transfers between funds	17	(200)	200	-	-	(9)
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>(4,228)</b>	<b>838</b>	<b>-</b>	<b>(3,390)</b>	<b>(15,102)</b>
Losses on investment assets	12	(1,025)	(438)	(187)	(1,650)	(507)
<b>NET MOVEMENT IN FUNDS</b>		<b>(5,253)</b>	<b>400</b>	<b>(187)</b>	<b>(5,040)</b>	<b>(15,609)</b>
Funds brought forward at 1 January		31,180	14,442	1,000	46,622	62,490
Unrealised foreign exchange movements taken to reserves		198	15	19	232	(259)
<b>FUNDS CARRIED FORWARD AT 31 DECEMBER</b>	<b>17</b>	<b>26,125</b>	<b>14,857</b>	<b>832</b>	<b>41,814</b>	<b>46,622</b>

There are no recognised gains and losses other than those included above. All the above results arise from continuing operations. The notes on pages 16 to 44 form part of these accounts.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## BALANCE SHEET AS AT 31 DECEMBER 2001

	Notes	Unrestricted \$'000	Donor restricted \$'000	Endowment \$'000	2001 Total \$'000	2000 Total \$'000
<b>FIXED ASSETS</b>						
Tangible assets	11	2,493	-	-	2,493	3,095
Investments	12	5,644	3,540	832	10,016	11,662
Long term loans	13	1,346	-	-	1,346	1,299
<b>Total fixed assets</b>		<b>9,483</b>	<b>3,540</b>	<b>832</b>	<b>13,855</b>	<b>16,056</b>
<b>CURRENT ASSETS</b>						
Stock of goods		281	-	-	281	550
Receivable from donors	14	2,964	1,313	-	4,277	6,205
Receivable from associations		914	16	-	930	1,298
Receivable from others		1,032	925	-	1,957	956
Prepayments		488	(4)	-	484	436
Cash at bank		21,667	10,149	-	31,816	33,996
<b>Total current assets</b>		<b>27,346</b>	<b>12,399</b>	<b>-</b>	<b>39,745</b>	<b>43,441</b>
<b>CREDITORS: amounts falling due within one year</b>						
Accounts Payable		1,682	109	-	1,791	2,360
Payable to associations		2,924	449	-	3,373	4,552
Accruals and other creditors		2,534	524	-	3,058	1,821
Deferred Income	15	1,132	-	-	1,132	1,142
<b>Total current liabilities</b>		<b>8,272</b>	<b>1,082</b>	<b>-</b>	<b>9,354</b>	<b>9,875</b>
<b>Net current assets</b>		<b>19,074</b>	<b>11,317</b>	<b>-</b>	<b>30,391</b>	<b>33,566</b>
<b>Provision for liabilities and charges</b>	16	<b>(2,432)</b>	<b>-</b>	<b>-</b>	<b>(2,432)</b>	<b>(3,000)</b>
<b>TOTAL NET ASSETS</b>		<b>26,125</b>	<b>14,857</b>	<b>832</b>	<b>41,814</b>	<b>46,662</b>
<b>Represented by:</b>						
Unrestricted:						
General		4,648	-	-	4,648	8,958
Designated		21,477	-	-	21,477	22,222
Restricted		-	14,857	-	14,857	14,442
Endowment		-	-	832	832	1,000
<b>TOTAL FUNDS AND RESERVES</b>	17	<b>26,125</b>	<b>14,857</b>	<b>832</b>	<b>41,814</b>	<b>46,622</b>

Approved on behalf of the Governing Council on 17 May 2002

Mrs Angela Gómez

Mr Robert Durie



President



Treasurer

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2001

	Note	2001		2000	
		\$'000	\$'000	\$'000	\$'000
<b>Net cash outflow from operating activities</b>	<b>a</b>		(3,869)		(1,568)
<b>Returns on investments</b>					
Interest received and similar income			1,323		1,577
<b>Capital expenditure</b>					
Purchase of tangible assets		(261)		(793)	
Purchase of marketable securities		(3,470)		(4,380)	
Sale of tangible assets		1		7	
Sale of marketable securities		<u>3,965</u>		<u>3,551</u>	
			235		(1,615)
<b>Financing</b>					
Long term loan repayments received		284		494	
Long term loans issued		<u>(110)</u>		<u>(29)</u>	
			174		465
<b>Decrease in cash</b>	<b>b</b>		<b>(2,137)</b>		<b>(1,141)</b>

### Note a: Reconciliation of net outgoing resources to net cash outflow from operating activities

Net outgoing resources	(3,390)	(15,102)
Interest receivable and similar income	(1,218)	(1,678)
Depreciation	856	844
Exchange movements on tangible assets	1	9
Donations in kind	(503)	(323)
Decrease in receivables from donors	1,928	12,752
Decrease/(increase) in receivables from associations	368	(33)
Decrease from others	(1,043)	(241)
Decrease/(increase) in stock	269	(309)
(Increase)/decrease in prepayments	(48)	166
(Increase)/decrease in deferred income	(10)	26
Decrease in accounts payable	(569)	(401)
Decrease in payable to associations	(1,179)	(285)
Increase in accruals and other creditors	1,237	7
(Increase)/decrease in provisions	(568)	3,000
Net cash outflow from operating activities	<u>(3,869)</u>	<u>(1,568)</u>

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### Note b: Reconciliation of net cash flow to movements in net debt

	2001	2000
Note	\$'000	\$'000
Decrease in cash in the year	(2,137)	(1,141)
Movement on foreign exchange	(43)	235
Movement in net debt for the period	(2,180)	(906)
Net funds at 1 January	33,996	34,902
Net funds at 31 December	<b>c</b> 31,816	33,996

### Note c: Analysis of changes in net debt

	At 1 Jan 2001 \$'000	Cash flows \$'000	Movement on foreign exchange \$'000	At 31 Dec 2001 \$'000
Cash in hand and at bank	33,996	(2,137)	(43)	31,816

### 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 FPAs 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.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001

### 1. ACCOUNTING POLICIES

#### Basis of accounting

These financial statements have been prepared under the historical cost convention, as modified for the revaluation of certain investments, and in accordance with applicable United Kingdom accounting standards, applicable United Kingdom law and the Statement of Recommended Practice ("SORP"), Accounting and Reporting by Charities, issued by the Charity Commissioners.

Comparative figures in the accounts have been altered to reflect the change in the treatment of the tax review provision. These amounts now appear under 'provisions' rather than 'accruals and other creditors'.

#### Basis of preparation

IPPF exists as an entity under the provisions of the International Planned Parenthood Federation Act 1977. There are six regions within the Federation and the accounts of these are combined to form the IPPF. All regional offices act as branches of IPPF and therefore fall under the term 'branches', in accordance with FRS 2 and the Charities SORP.

IPPF Africa Regional Office, Nairobi, is a branch of the head office, Central Office in London. Its results are combined with those of Central Office. IPPF, Western Hemisphere Inc (WHR) is a separate company incorporated in the State of New York, USA, as a membership corporation with not-for-profit status. All its results are combined with those of Central Office on the basis that its members are also members of IPPF, and are in a Regional Office pursuing the same objectives and policies as the rest of IPPF. IPPF WHR is not a trading subsidiary, and therefore its results have not been separately disclosed.

In the opinion of the Governing Council the results of the subsidiary companies are not material to the accounts of IPPF and therefore have not been consolidated.

IPPF owns two companies, Helm Management Services Ltd and Specialist Management Services Ltd. The transactions with these companies have been recognised in the accounts of IPPF Central Office and IPPF Africa regional office and relate to employee costs and professional fees (see Notes 7, 8 and 10).

IPPF has a trading subsidiary, ENet.comm Ltd. This was dormant throughout 2001 but commenced trading in January 2002 and will primarily engage in the social marketing of contraceptives in conjunction with member associations.

#### Incoming Resources

Income is recognised in the period to which it is receivable (see separate Deferred Income policy).

Grants from governments and other agencies have been included as donations and similar incoming resources.

Donations in kind are included in donations and similar incoming resources where the amounts are material and an estimated market value is readily attainable.

No attempt is made to put a monetary value on volunteer activities. For more information see the Report of the Governing Council and Note 21 Trustee Information.

#### Resources expended and basis of allocation of costs

Grants payable to partner organisations of cash and commodities (being contraceptives and related goods) represent direct aid to affiliated and non-affiliated organisations. These grants are given on an annual basis. Amounts not yet given at the year end relating to commodities are accrued for as liabilities on the basis that a commitment exists to supply these remaining commodities or cash.

Regional activities are those carried out by the regional offices serving local Family Planning Associations. Central activities are exclusively, those of the Central Office, London, which serve IPPF as a whole.

Programme activities represent direct charitable expenses attributable to specific projects.

Programme support costs represent charitable expenses on activities that are not directly attributable to any one specific project, but are essential to the implementation of more than one activity.

Management and administration of the charity includes costs incurred by finance, human resources, internal audit and the Secretariat attributable to the management of IPPF's assets, organisational administration and compliance with constitutional and statutory requirements.

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.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 1. ACCOUNTING POLICIES (CONTINUED)

#### Deferred income

Deferred income comprises amounts received in the period which the donor has given for use in future accounting periods only. Other forms of income, such as lease benefits, are also deferred in order to match the income with the periods that they are intended to benefit.

#### Tangible assets

All assets costing more than \$1,000 are capitalised. All assets are stated at cost. IPPF's policy is to maintain its properties in a continual state of sound repair. All assets are depreciated in line with their expected useful lives using the straight line method at the following rates:

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

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

#### Investments

Investments are valued at market value as at 31 December 2001. All gains and losses are taken to the Statement of Financial Activities as they arise and are analysed into realised and unrealised amounts.

#### Stock of goods

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

#### Foreign currency

The results from operations denominated in foreign currency are translated into US Dollars using an average rate of exchange for the Statement of Financial Activities (SOFA) and the year end rate for the Balance Sheet. Unrealised exchange differences arising as a result of this application of exchange rates are taken to the Translation Reserve (see Note 17) whilst realised exchange differences are recognised as part of administration and general support costs.

#### Leased assets

The annual payments in relation to lease arrangements, known as operating leases, are charged to the Statement of Financial Activities on an accruals basis.

#### Pension contributions

IPPF contributes to both defined benefit and defined contribution pension schemes (see Note 20).

Defined contribution scheme costs are charged to the Statement of Financial Activities as they are incurred. IPPF makes contributions to the Central Office pension scheme (a defined benefit scheme) 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.

Pension costs are recognised on a systematic basis so that the cost of providing retirement benefits to employees is evenly spread over the service lives of the employees concerned. Any excess or deficiency of the actuarial value of the assets over the actuarial value of liabilities of the scheme is allocated over the average remaining service lives of current employees.

#### Funds

IPPF maintains four types of fund:

- 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;
- Designated- where the funds are unrestricted, but where the Governing Council have designated them for a specific purpose;
- Unrestricted- where the funds are not restricted as to use.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 2. GRANTS FROM GOVERNMENTS

	Local currency (LC)	2001 LC'000*	2000 LC'000*	2001 \$'000	2000 \$'000
<b>UNRESTRICTED</b>					
Australia	Australian \$	1,570	1,570	817	908
Belgium	US \$	80	80	80	80
Canada	Canadian \$	4,100	4,100	2,579	2,697
Denmark	Danish Krone	75,000	73,000	8,723	9,172
Finland	Finnish Markka	1,500	1,000	217	160
Germany	Deutsche Mark	5,000	5,000	2,350	2,407
Japan	US \$	18,210	18,210	18,210	18,210
The Netherlands	Dutch Guilder	15,000	7,750	5,792	3,183
New Zealand	New Zealand \$	950	950	416	462
Norway	Norwegian Krone	45,000	45,000	5,008	5,334
Sweden	Swedish Krona	69,800	69,800	6,725	7,628
Switzerland	Swiss Franc	1,000	1,000	613	576
United Kingdom	£ Sterling	4,500	5,500	6,543	8,121
USA	US \$	2,820	1,500	2,820	1,500
Barbados	US \$	8	4	8	4
Burkina Faso	US \$	-	2	-	2
China	US \$	80	80	80	80
Korea	US \$	100	-	100	-
Pakistan	US \$	2	-	2	-
Thailand	US \$	2	2	2	2
<b>Unrestricted, excluding earmarked grants</b>				<u>61,085</u>	<u>60,526</u>
New Zealand – Vision 2000 Activities	New Zealand \$	200	200	88	97
<b>Unrestricted, including earmarked funds</b>				<u>61,173</u>	<u>60,623</u>
<b>RESTRICTED</b>					
Germany	Deutschemark	1,800	-	817	-
	Euro	511	-	441	-
Japan	US \$	1,000	1,000	1,000	1,000
The Netherlands	Euro	1,335	-	1,039	-
	US \$	(163)	-	-	-
States of Guernsey	£ Sterling	-	23	-	37
States of Jersey	£ Sterling	-	15	-	24
United Kingdom	£ Sterling	140	192	200	295
USA	US \$	3,078	1,171	3,078	1,171
<b>Restricted</b>				<u>6,575</u>	<u>2,527</u>
<b>Total restricted and unrestricted grants from governments</b>				<u>67,748</u>	<u>63,150</u>

## INTERNATIONAL PLANNED PARENTHOOD FEDERATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

#### 3. GRANTS FROM MULTILATERALS AND OTHER SOURCES

	Unrestricted	Donor Restricted	2001 Total	2000 Total
	\$'000	\$'000	\$'000	\$'000
Bergstrom Foundation	-	84	84	309
Brown Foundation	-	25	25	-
Charity Know How	-	-	-	(2)
Community Fund (NLCB)	-	619	619	510
The Educational Foundation of America	-	22	22	24
European Commission	-	350	350	669
Ford Foundation	-	150	150	300
FPA Switzerland	-	-	-	12
Futures Group	-	-	-	1
Bill & Melinda Gates Foundation	-	2,075	2,075	2,111
Gesellschaft f. Tech. Zusammenarbeit	-	22	22	8
The Goldman Fund	-	-	-	(49)
Hewlett Foundation	-	1,350	1,350	375
International Foundation	-	-	-	15
A Jurzykowski Foundation	-	-	-	13
E Kleinwort Charitable Trust	-	-	-	46
Kreditanstalt fuer Wiederaufbau	-	-	-	234
MacArthur Foundation	-	100	100	56
Moriah Fund	-	-	-	50
Overbrook Foundation	-	50	50	-
Packard Foundation	-	800	800	-
N H Parker	-	-	-	22
PATH	-	20	20	-
Planned Parenthood Federation of Canada	-	11	11	71
L & H Price Foundation	-	152	152	-
PROCOSI	-	50	50	-
Rockefeller Foundation	-	32	32	45
Summit Foundation	-	164	164	289
Joint United Nations Programme on HIV/AIDS (UNAIDS)	-	-	-	70
United Nations Fund for Population Activities (UNFPA)	-	1,592	1,592	902
UNDP Malaysia	-	-	-	29
Wallace Global Fund	-	50	50	-
Westwind Foundation	-	75	75	-
World Health Organisation	-	7	7	-
Sergi S Zinoff Fund	-	20	20	-
Other	2,915 <sup>(1)</sup>	334	3,249	2,063
<b>Total</b>	<b>2,915</b>	<b>8,154</b>	<b>11,069</b>	<b>8,173</b>

(1) This income was raised by Private Sector Fundraising Programme from the general public.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 4. INVESTMENT INCOME AND INTEREST

	Unrestricted \$'000	Restricted \$'000	2001 Total \$'000	2000 Total \$'000
Interest receivable from cash deposits	698	210	908	1,535
Dividends and similar income from US listed securities	192	118	310	143
<b>Total</b>	<b>890</b>	<b>328</b>	<b>1,218</b>	<b>1,678</b>

### 5. ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTIVES

This consists mainly of income from sales of publications and audio-visual materials.

### 6. GRANTS TO MEMBER FAMILY PLANNING ASSOCIATIONS AND PARTNER ORGANISATIONS

	Unrestricted		Donor restricted		Endowment	2001	2000
	Cash Grants \$'000	Commodity Grants \$'000	Cash Grants \$'000	Commodity Grants \$'000	Cash Grants \$'000	Total \$'000	Total \$'000
Africa	16,453	1,615	2,234	612	-	20,914	20,120
Arab World	3,612	756	333	7	-	4,708	4,079
E & SE Asia and Oceania	3,343	1,261	635	48	-	5,287	5,196
Europe	862	42	837	8	-	1,749	2,034
South Asia	8,805	593	1,579	379	-	11,356	11,284
Western Hemisphere	6,790	650	2,423	3	-	9,866	10,928
Other countries	1,898	24	137	2	-	2,061	5,188
<b>Total</b>	<b>41,763</b>	<b>4,941</b>	<b>8,178</b>	<b>1,059</b>	<b>-</b>	<b>55,941</b>	<b>58,829</b>

Commodity grants consist of contraceptives and related goods.

## INTERNATIONAL PLANNED PARENTHOOD FEDERATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

#### 6. GRANTS TO MEMBER FAMILY PLANNING ASSOCIATIONS AND PARTNER ORGANISATIONS

The following associations received cash and commodity grants as shown below. They are ranked in order of total unrestricted grants.

Rank	Country	Name	Unrestricted \$	Restricted \$	Total \$
<b>Grants to Member Family Planning Associations</b>					
1	India	Family Planning Association of India	2,878,309	1,235,741	4,114,050
2	Bangladesh	Family Planning Association of Bangladesh	2,278,453	49,247	2,327,700
3	Pakistan	Family Planning Association of Pakistan	2,275,876	67,505	2,343,381
4	Ethopia	Family Guidance Association of Ethiopia	1,791,074	227,814	2,018,888
5	Nepal	Family Planning Association of Nepal	1,511,056	394,433	1,905,489
6	Ghana	Planned Parenthood Association of Ghana	1,139,658	554,934	1,694,592
7	Kenya	Family Planning Association of Kenya	1,059,438	111,000	1,170,438
8	Colombia	Asociación Pro-Bienestar de la Familia Colombiana	1,027,191	344,660	1,371,851
9	Nigeria	Planned Parenthood Federation of Nigeria	952,854	60,989	1,013,843
10	Tanzania	Uzazi na Malezi Bora Tanzania	907,841	135,013	1,042,854
11	Brazil	Sociedade Civil Bem-Estar Familiar no Brasil	906,410	97,550	1,003,960
12	Zambia	Planned Parenthood Association of Zambia	865,457	100,744	966,201
13	Sudan	Sudan Family Planning Association	857,693	-	857,693
14	Uganda	Family Planning Association of Uganda	849,170	41,768	890,938
15	Cote D'Ivoire	Association Ivoirienne pour le Bien-Etre Familial	792,329	222,455	1,014,784
16	Mexico	Fundación Mexicana para la Planeación Familiar	706,220	28,841	735,061
17	Caribbean Family Planning Affiliation comprising of:				
	Antigua and Barbuda	Antigua Planned Parenthood Association	53,260	-	53,260
	Bahamas	Bahamas Family Planning Association	50,733	4,250	54,983
	Caribbean	Caribbean Family Planning Affiliation Ltd	202,917	1,600	204,517
	Dominica	Dominica Planned Parenthood Association	41,954	-	41,954
	Aruba	Foundation for the Promotion of Responsible Parenthood	18,527	-	18,527
	Couracao	Foundation for the Promotion of Responsible Parenthood (FPRP)	27,509	-	27,509
	Grenada	Grenada Planned Parenthood Association	77,266	-	77,266
	St. Lucia	Saint Lucia Planned Parenthood Association	75,961	-	75,961

## INTERNATIONAL PLANNED PARENTHOOD FEDERATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

#### 6. GRANTS TO MEMBER FAMILY PLANNING ASSOCIATIONS AND PARTNER ORGANISATIONS (CONTINUED)

Rank	Country	Name	Unrestricted \$	Restricted \$	Total \$
<b>Grants to Member Family Planning Associations (continued)</b>					
	St. Vincent and the Grenadines	St. Vincent Planned Parenthood Association	40,456	-	40,456
	St. Kitts	St.Kitts Family Life Services Association Ltd	33,028	-	33,028
18	Philippines	Family Planning Organization of the Philippines	618,150	5,347	623,497
19	Sierra Leone	Planned Parenthood Association of Sierra Leone	531,857	24,589	556,446
20	Madagascar	Fianakaviana Sambatra	521,358	52,475	573,833
21	Egypt	Egyptian Family Planning Association	510,704	-	510,704
22	China	China Family Planning Association	501,681	127,750	629,431
23	Indonesia	The Indonesian Planned Parenthood Association	501,318	9,874	511,192
24	Lesotho	Lesotho Planned Parenthood Association	489,391	116,423	605,814
25	Haiti	Association pour la Promotion de la Famille Haïtienne	473,376	639,097	1,112,473
26	Senegal	Association Sénégalaise pour le Bien-Etre Familial	467,764	411,178	878,942
27	Benin	Association Béninoise pour la Promotion de la Famille	456,375	(8,143)	448,232
28	Burkina Faso	Association Burkinabé pour le Bien-Etre Familial	443,028	11,939	454,967
29	Thailand	Planned Parenthood Association of Thailand	429,652	1,688	431,340
30	Togo	Association Togolaise pour le Bien-Etre Familial	421,164	21,960	443,124
31	Dominican Republic	Asociación Dominicana Pro-Bienestar de la Familia	418,191	139,828	558,019
32	Malaysia	Federation of Family Planning Associations of Malaysia	418,115	70,036	488,151
33	Vietnam	Vietnam Family Planning Association	405,179	67,281	472,460
34	Yemen	Yemen Family Care Association	388,247	-	388,247
35	Liberia	Family Planning Association of Liberia	371,145	4,955	376,100
36	Congo, Dem. Rep. of	Association pour le Bien-Etre Familial/Naissances Désirables	370,728	-	370,728
37	Chile	Asociación Chilena de Protección de la Familia	353,325	3,000	356,325
38	Jordan	Jordan Association for Family Planning and Protection	348,482	3,725	352,207
39	Gambia	The Gambia Family Planning Association	348,273	60,777	409,050
40	Nicaragua	Asociación Pro Bienestar de la Familia Nicaragüense	336,196	3,707	339,903

## INTERNATIONAL PLANNED PARENTHOOD FEDERATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

#### 6. GRANTS TO MEMBER FAMILY PLANNING ASSOCIATIONS AND PARTNER ORGANISATIONS (CONTINUED)

Rank	Country	Name	Unrestricted \$	Restricted \$	Total \$
<b>Grants to Member Family Planning Associations (continued)</b>					
41	Mali	Association Malienne pour la Promotion et la Protection de la Famille	335,707	-	335,707
42	Cameroon	Cameroon National Association for Family Welfare	321,349	7,090	328,439
43	Congo	Association Congolaise pour le Bien-Etre Familial	315,923	8,051	323,974
44	Peru	Instituto Peruano de Paternidad Responsable	315,850	364,229	680,079
45	Sri Lanka	Family Planning Association of Sri Lanka	314,618	186,877	501,495
46	Korea ,Republic of	Planned Parenthood Federation of Korea	311,491	-	311,491
47	Palestine	Palestinian Family Planning and Protection Association	308,574	7,368	315,942
48	El Salvador	Asociación Demográfica Salvadoreña	303,644	-	303,644
49	Lebanon	Lebanon Family Planning Association	294,405	-	294,405
50	Rwanda	Association Rwandaise pour le Bien-Etre Familial	291,686	8,137	299,823
51	Guinea	Association Guinéenne pour le Bien-Etre Familial	277,616	5,984	283,600
52	Morocco	Association Marocaine de Planification Familiale	258,510	306,094	564,604
53	Guatemala	Asociación Pro-Bienestar de la Familia de Guatemala	249,564	220,701	470,265
54	Central African Republic	Association Centrafricaine pour le Bien-Etre Familial	248,805	1,765	250,570
55	Eritrea	Planned Parenthood Association of Eritrea	248,148	-	248,148
56	Iraq	Iraq Family Planning Association	247,471	-	247,471
57	Mauritania	Association Mauritanienne pour la Promotion de la Famille	246,944	-	246,944
58	Djibouti	Association Djiboutienne pour l'Equilibre et la Promotion de la Famille	233,545	-	233,545
59	Honduras	Asociación Hondureña de Planificación de la Familia	233,242	1,497	234,739
60	Burundi	Association Burundaise pour le Bien-Etre Familial	219,984	-	219,984
61	Niger	Association Nigérienne pour le Bien-Etre Familial	214,222	-	214,222
62	Swaziland	Family Life Association of Swaziland	209,911	15,000	224,911
63	Chad	Association Tchadienne pour le Bien-Etre Familial	205,356	1,214	206,570
64	Syria	Syrian Family Planning Association	196,846	-	196,846
65	Korea, Dem. People's Rep of	Korean Family Planning & Maternal Child Health Association	191,710	-	191,710

## INTERNATIONAL PLANNED PARENTHOOD FEDERATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

#### 6. GRANTS TO MEMBER FAMILY PLANNING ASSOCIATIONS AND PARTNER ORGANISATIONS (CONTINUED)

Rank	Country	Name	Unrestricted \$	Restricted \$	Total \$
<b>Grants to Member Family Planning Associations (continued)</b>					
66	Tunisia	Association Tunisienne du Planning Familial	190,298	22,758	213,056
67	Algeria	Association Algérienne pour la Planification Familiale	186,079	-	186,079
68	Trinidad and Taobago	Family Planning Association of Trinidad and Tobago	180,669	46,335	227,004
69	Guinea-Bissau	Associação Guineense para o Bem-Estar Familiar	175,784	-	175,784
70	Cuba	Sociedad Científica Cubana para el Desarrollo de la Familia	165,017	822	165,839
71	Guyana	Guyana Responsible Parenthood Association	151,073	150,332	301,405
72	Paraguay	Centro Paraguayo de Estudios de Población	148,424	-	148,424
73	Uruguay	Asociación Uruguaya de Planificación Familiar	140,020	-	140,020
74	Iran	Family Planning Association of the Islamic Republic of Iran	140,000	25,594	165,594
75	Romania	Societatea de Educatie Contraceptiva si Sexuala	130,775	47,881	178,656
76	Panama	Asociación Panameña para el Planeamiento de la Familia	135,821	13,525	149,346
77	South Africa	Planned Parenthood Association of South Africa	134,700	287,090	421,790
78	Botswana	Botswana Family Welfare Association	130,438	15,000	145,438
79	Russia	Russian Family Planning Association	130,000	171,892	301,892
80	Suriname	Stichting Lobi	127,997	-	127,997
81	Mauritius	Mauritius Family Planning Association	118,111	809	118,920
82	Mongolia	Mongolian Family Welfare Association	117,589	9,200	126,789
83	Jamaica	Jamaica Family Planning Association	113,740	739	114,479
84	Samoa	Samoa Family Health Association	112,498	4,811	117,309
85	Venezuela	Asociacion Civil de Planificacion Familiar	107,229	244,857	352,086
86	Belize	Belize Family Life Association	103,748	70,600	174,348
87	Nambia	Namibia Planned Parenthood Association	96,169	614	96,783
88	Vanuatu	Vanuatu Family Health Association	88,966	535	89,501
89	Costa Rica	Asociación Demográfica Costarricense	81,822	-	81,822
90	Ecuador	Asociación Pro Bienestar de la Familia Ecuatoriana	79,652	50,382	130,034

## INTERNATIONAL PLANNED PARENTHOOD FEDERATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

#### 6. GRANTS TO MEMBER FAMILY PLANNING ASSOCIATIONS AND PARTNER ORGANISATIONS (CONTINUED)

Rank	Country	Name	Unrestricted \$	Restricted \$	Total \$
<b>Grants to Member Family Planning Associations (continued)</b>					
91	Hong Kong	Family Planning Association of Hong Kong	76,741	-	76,741
92	Cambodia	Reproductive Health Association of Cambodia	69,394	181,312	250,706
93	Bulgaria	Bulgarian Family Planning and Sexual Health Association	63,804	60,105	123,909
94	Tonga	Tonga Family Planning Association	63,789	29,022	92,811
95	Barbados	The Barbados Family Planning Association	62,608	-	62,608
96	Bahrain	Bahrain Family Planning Association	60,003	-	60,003
97	Puerto Rico	Asociación Puertorriqueña Pro-Bienestar de la Familia	59,871	-	59,871
98	Poland	Towarzystwo Rozwoju Rodziny	46,750	-	46,750
99	Kazakhstan	Kazakstan Association on Sexual and Reproductive Health	45,685	31,892	77,577
100	Armenia	The Family Planning Association of Armenia – "For Family and Health"	45,000	4,740	49,740
101	Fiji	Reproductive & Family Health Association of Fiji	44,136	5,003	49,139
102	Georgia	The Family Planning Association in Georgia	40,520	49,474	89,994
103	Ukraine	The Ukrainian Family Planning Association	40,313	-	40,313
104	Moldova	Family Planning Association of Moldova	36,420	55,096	91,516
105	Singapore	Singapore Planned Parenthood Association	35,908	-	35,908
106	Albania	Family Planning Association of Albania	35,500	91,735	127,235
107	Czech Republic	Czech Society for Family Planning and Sex Education	34,250	-	34,250
108	Spain	Federacion de Planificacion Familiar de Espana	33,694	25,000	58,694
109	Slovak Republic	Slovak Association for Family Planning and Parenthood Education	31,250	-	31,250
110	Estonia	Family Planning Association of Estonia	30,940	1,000	31,940
111	Latvia	Latvian Association for Family Planning and Sexual Health	30,470	-	30,470
112	Lithuania	Family Planning and Sexual Health Association of Lithuania	22,069	1,000	23,069
113	Hungary	Pro Familia Hungarian Scientific Society	20,000	-	20,000
114	Cyprus	Family Planning Association of Cyprus	10,835	-	10,835
115	Bolivia	Centro de Investigación, Educación y Servicios	2,698	-	2,698

## INTERNATIONAL PLANNED PARENTHOOD FEDERATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 6. GRANTS TO MEMBER FAMILY PLANNING ASSOCIATIONS AND PARTNER ORGANISATIONS (CONTINUED)

Rank	Country	Name	Unrestricted \$	Restricted \$	Total \$
<b>Grants to Member Family Planning Associations (continued)</b>					
116	Ireland	Irish Family Planning Association	-	50,000	50,000
117	Portugal	Associação para o Planeamento da Família	-	25,000	25,000
118	Switzerland	PLANes – Fondation Suisse pour la Santé Sexuelle et Reproductive	-	25,000	25,000
119	Austria	Österreichische Gesellschaft für Familienplanung	-	20,000	20,000
<b>Grants to Member Family Planning Associations</b>			<b>42,468,727</b>	<b>8,399,192</b>	<b>50,867,919</b>

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 6. GRANTS TO MEMBER FAMILY PLANNING ASSOCIATIONS AND PARTNER ORGANISATIONS (CONTINUED)

Rank	Country	Association	Unrestricted \$	Restricted \$	Total \$
<b>Grants to Partner Organisations</b>					
1	Various	Japanses Organisation for the International Cooperation in Family Planning: - Grants to FPAs - International Agency - Information & Campaign	495,000 825,000 190,000	- - -	495,000 825,000 190,000
2	Mozambique	Associação Moçambicana para Desenvolvimento da Família	339,609	265,120	604,729
3	Papua New Guinea	Papua New Guinea Family Health Association	276,560	1,118	277,678
4	Gabon	Le Mouvement Gabonais pour le bien-etre familial	229,447	-	229,447
5	Malawi	National Family Welfare Council of Malawi	219,616	75,246	294,862
6	Centre for African Family Studies	Centre for African Family Studies, Lomé Office	188,673	-	188,673
7	Comoros	Association Comorienne pour le Bien-Etre de la Famille	171,763	396	172,159
8	Cape Verde	Associação Caboverdiana para a Protecção da Família	163,133	-	163,133
9	Equatorial Guinea	Association Bienestar Familiar de Guinea Equatorial	135,769	-	135,769
10	Angola	Associação Angolana para o Bem Estar da Família	134,355	-	134,355
11	Soloman Islands	Solomon Islands Planned Parenthood Association	116,443	713	117,156
12	Myanmar	Myanmar Maternal and Child Welfare Association	114,959	13,390	128,349
13	Various	Asian Population and Development Association	100,000	-	100,000
14	Seychelles	Alliance of Solidarity for the Family	88,385	-	88,385
15	Various	Population Concern U.K.	80,864	-	80,864
16	Sao Tome & Principe	Associação Santomense para o Planeamento Familiar	63,846	3,063	66,909
17	Tuvalu	Tuvalu Family Health Association	60,715	1,502	62,217
18	Uzbekistan	UARH - Uzbek Association of Reproductive Health	40,000	33,786	73,786
19	Bosnia	Asocijacija za Planiranje Porodice - XY	35,000	30,010	65,010
20	Various	Asian Forum of Parliamentarians on Population and Development	35,000	-	35,000
21	Cook Islands	Cook Islands Family Welfare Association	29,557	-	29,557
22	Various	League of Arab States	25,000	-	25,000
23	Various	Inter American Parliamentary Group (IAPG)	20,000	-	20,000
24	Kiribati	Kiribati Family Health Association	18,731	405	19,136
25	Various	Centre of Arab Women for Training and Research (CAWTAR)	15,000	-	15,000
26	Various	Japanese Network for Women and Health	12,000	-	12,000

## INTERNATIONAL PLANNED PARENTHOOD FEDERATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

#### 6. GRANTS TO MEMBER FAMILY PLANNING ASSOCIATIONS AND PARTNER ORGANISATIONS (CONTINUED)

Rank	Country	Association	Unrestricted \$	Restricted \$	Total \$
<b>Grants to Partner Organisations (continued)</b>					
27	Zimbabwe	Zimbabwe National Family Planning Council	11,119	-	11,119
28	Korea, Dem, People's Rep of	UNFPA/UNDP/Ministry of Public Health DPR Korea	-	154,714	154,714
29	Bolivia	Bolivia CIES	-	35,135	35,135
30	Montenegro	Cultural Centre Juventos, Montenegro	-	25,547	25,547
31	Various	Centre for Democratic Culture, Yugoslavia	-	25,086	25,086
32	Croatia	Croatian Union of Youth Associations	-	24,816	24,816
33	Macedonia	Health Education and Research Association, Macedonia	-	23,573	23,573
34	Kosovo	Pristina Youth Centre, Kosovo	-	23,022	23,022
35	Various	Instituto Promundo	-	22,770	22,770
36	Various	John Snow, Inc. (JSI)	-	22,000	22,000
37	Various	Population Council	-	15,020	15,020
38	Various	Margaret Sanger Center	-	15,000	15,000
39	Various	Reproductive Health Alliance	-	9,000	9,000
40	Various	KEM Hospital Research Center	-	7,875	7,875
41	Various	Logan Heights Family Health Center (LHFHC)	-	4,800	4,800
42	Various	Massachusetts Prevention Center	-	4,600	4,600
<b>Grants to Partner Organisations</b>			<b>4,235,544</b>	<b>837,707</b>	<b>5,073,251</b>
<b>Total Grants to Member Family Planning Associations and Partner Organisations</b>			<b>46,704,271</b>	<b>9,236,899</b>	<b>55,941,170</b>

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 7. REGIONAL ACTIVITIES

	Unrestricted					Sub total	Donor		Total
	Programme activities (1)	Programme support (2)	Fund-raising (3)	Admin and general services (4)	Reorgan-isation costs		Restricted Programme activities (1)	Endowment Programme activities (1)	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Year ended 31 December 2001</b>									
Personnel costs	1,647	4,775	510	1,266	-	8,198	994	-	9,192
Consultancies	132	38	9	5	-	184	145	-	329
Travel - fares	641	18	15	50	-	724	398	-	1,122
- other expenses	979	49	29	78	-	1,135	643	-	1,778
Occupancy	443	-	91	578	-	1,112	45	-	1,157
Publications and audio-visual	544	9	171	37	-	761	547	-	1,308
Telephone, fax, telex & internet	100	27	17	147	-	291	26	-	317
Postage and courier	73	-	270	39	-	382	17	-	399
Professional services	132	34	(145)	133	-	154	360	-	514
Commodity grants – projects	-	-	-	-	-	-	-	-	-
Cash grants - projects	-	-	-	-	-	-	-	-	-
Other costs	162	(77)	74	(240)	-	(81)	637	-	556
Auditors' remuneration	3	-	-	97	-	100	10	-	110
Realised exchange losses	2	-	-	111	-	113	2	-	115
<b>Total 2001</b>	<b>4,858</b>	<b>4,873</b>	<b>1,041</b>	<b>2,301</b>	<b>-</b>	<b>13,073</b>	<b>3,824</b>	<b>-</b>	<b>16,897</b>
<b>Year ended 31 December 2000</b>									
Personnel costs	1,554	4,430	323	1,150	264	7,721	882	-	8,603
Consultancies	155	6	8	6	37	212	116	-	328
Travel - fares	748	5	10	40	36	839	411	-	1,250
- other expenses	1,166	5	7	56	48	1,282	504	-	1,786
Occupancy	401	-	100	835	-	1,336	61	-	1,397
Publications and audio-visual	391	9	118	48	-	566	171	-	737
Telephone, fax, telex & internet	134	-	10	156	-	300	19	-	319
Postage and courier	63	-	162	32	-	257	18	-	275
Professional services	129	82	17	131	-	359	290	-	649
Commodity grants – projects	-	-	-	-	-	-	1	-	1
Cash grants - projects	-	-	-	-	-	-	-	-	-
Other costs	268	(32)	37	(149)	56	180	627	-	807
Auditors' remuneration	1	-	-	92	-	93	10	-	103
Realised exchange losses	-	-	-	79	-	79	2	-	81
<b>Total 2000</b>	<b>5,010</b>	<b>4,505</b>	<b>792</b>	<b>2,476</b>	<b>441</b>	<b>13,224</b>	<b>3,112</b>	<b>-</b>	<b>16,336</b>

(1) Programme activities represent direct charitable expenses attributable to specific projects.

(2) Programme support costs are those costs that cannot be allocated to any one specific activity, but are essential to the implementation of more than one activity.

(3) Fundraising costs comprise of activities related to regional income generation and resource development.

(4) Administration and general services represent all other expenses incurred in the running of Regional Offices and Field Offices.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 8. CENTRAL ACTIVITIES

	Unrestricted				Sub total	Restricted projects (1)	Total
	Programme activities (1)	Programme support (2)	Fund-raising (3)	Admin and general services (4)			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Year ended 31 December 2001</b>							
Personnel costs	1,950	1,701	591	1,765	6,007	277	6,284
Consultancies	168	-	3	23	194	175	369
Travel - fares	347	5	22	2	376	166	542
- other expenses	613	4	52	4	673	233	906
Occupancy	-	-	-	783	783	15	798
Publications and audio-visual	319	2	45	4	370	294	664
Telephone, fax, telex & internet	81	8	8	128	225	5	230
Postage and courier	18	2	1	2	23	-	23
Professional services	156	34	6	59	255	32	287
Commodity grants - projects	3	-	-	-	3	-	3
Cash grants - projects	1	-	-	-	1	-	1
Other costs	(100)	68	9	553	530	162	692
Auditors' remuneration	-	-	-	36	36	1	37
Realised exchange losses	(4)	1	-	(25)	(28)	-	(28)
<b>Total 2001</b>	<b>3,552</b>	<b>1,825</b>	<b>737</b>	<b>3,334</b>	<b>9,448</b>	<b>1,360</b>	<b>10,808</b>
<b>Year ended 31 December 2000</b>							
Personnel costs	1,584	4,264	431	1,470	7,749	453	8,202
Consultancies	105	30	-	49	184	147	331
Travel - fares	393	1	14	1	409	153	562
- other expenses	657	8	59	3	727	245	972
Occupancy	3	-	-	634	637	15	652
Publications and audio-visual	231	9	19	7	266	280	546
Telephone, fax, telex & internet	75	9	10	49	143	20	163
Postage and courier	(26)	5	2	117	98	2	100
Professional services	71	917	30	86	1,104	26	1,130
Commodity grants - projects	1	-	-	-	1	1	2
Cash grants - projects	3	-	-	-	3	5	8
Other costs	(40)	20	12	87	79	162	241
Auditors' remuneration	-	-	-	52	52	1	53
Realised exchange losses	-	-	-	68	68	-	68
<b>Total 2000</b>	<b>3,057</b>	<b>5,263</b>	<b>577</b>	<b>2,623</b>	<b>11,520</b>	<b>1,510</b>	<b>13,030</b>

(1) Programme activities represent direct charitable expenses attributable to specific projects.

(2) Programme support costs are those costs that cannot be allocated to any one specific activity, but are essential to the implementation of more than one activity.

(3) Fundraising costs comprise of activities related to the Federation's global income generation and resource development.

(4) Administration and general services represent all other expenses incurred in the running of IPPF.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 9. AUDIT AND ACCOUNTANCY

	2001 \$'000	2000 \$'000
Regional and Central expenditure is stated after charging:		
Audit fees	147	156
Other financial services	0	697
	147	853

The average total number of staff employed during the year on full time contracts were:

	2001	2000
<b>Central Office</b>		
- Global advocacy and communications	13	11
- Vision 2000 programme activities and support	11	10
- Procurement and distribution of contraceptives & equipment	4	3
- Management, governance and policy	9	9
- Fundraising	6	3
- Finance, IT, administration and general support services	24	22
<b>Regional Offices</b>		
- Social marketing	4	4
- Programme activities and support	73	71
- Fundraising	7	7
- Management and administrative support services	72	65
	223	205

The cost of employing these staff was:

	\$'000	\$'000
Gross salaries of individuals on IPPF payroll	9,569	11,894
Social security costs	914	754
Pension	997	710
Temporary staff employed through third party agencies	569	798
Staff employed through subsidiary companies (see Note 22)	2,065	2,104
Other employee benefits	1,361	793
Redundancy costs	1	320
	15,476	17,373

The numbers of staff whose emoluments were over \$70,000 (ie approximately £50,000) fell into the following bands:

\$70,000 to \$80,000	14	9
\$80,000 to \$90,000	4	3
\$90,000 to \$100,000	4	2
\$100,000 to \$110,000	4	6
\$110,000 to \$120,000	2	3
\$120,000 to \$130,000	3	2
\$130,000 to \$140,000	1	-
\$150,000 to \$160,000	-	1
\$180,000 to \$190,000	1	-
\$200,000 to \$210,000	-	1
\$220,000 to \$230,000	1	-

No Ex-gratia payments were made during the year (2000 : \$89,696).

No trustee received remuneration during the year (2000: Nil).

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 11. TANGIBLE ASSETS

	Freehold property \$'000	Short leasehold property & improvements \$'000	Fixtures, fittings, equipment & computers \$'000	Total \$'000
<b>Cost or valuation</b>				
At 1 January 2001	281	3,216	3,098	6,595
Exchange adjustments	-	-	(2)	(2)
Additions	4	-	257	261
Disposals	-	-	(38)	(38)
At 31 December 2001	285	3,216	3,315	6,816
<b>Depreciation and amortisation</b>				
At 1 January 2001	4	1,646	1,850	3,500
Exchange adjustments	-	-	(1)	(1)
Charge for the year	21	209	626	856
Released on disposal	-	-	(32)	(32)
At 31 December 2001	25	1,855	2,443	4,323
<b>Net book values</b>				
At 31 December 2001	260	1,361	872	2,493
At 31 December 2000	277	1,570	1,248	3,095

All tangible assets are held for charity use.

The freehold property relates to land and buildings held in Kuala Lumpur. The open market value of the property at the latest valuation in 1997 was \$2.2 million.

### 12. INVESTMENTS

	Unrestricted \$'000	Donor restricted \$'000	Endowment \$'000	Total \$'000
Listed on the American and New York Stock Exchanges				
Shares and securities at market value:				
At 1 January 2001	6,044	4,618	1,000	11,662
Reclassification of cash balances	499	-	-	499
Additions	2,567	543	360	3,470
Disposals	(2,441)	(1,183)	(341)	(3,965)
Unrealised/realised losses for the year	(1,025)	(438)	(187)	(1,650)
At 31 December 2001	5,644	3,540	832	10,016
<b>Shares and securities at historical cost:</b>				
At 31 December 2001	6,772	3,686	1,000	11,457
At 31 December 2000	4,915	5,190	1,000	11,105

IPPF owns two £1 ordinary shares in Helm Management Services Ltd and two £1 ordinary shares in Specialist Management Overseas Ltd. A one £1 ordinary share is held in ENet.Comm Ltd. Helm Management Services Ltd and Specialist Management Overseas Ltd are incorporated in the Isle of Man. ENet.Comm Ltd is incorporated in England. For transactions see Note 22.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 13. LONG TERM LOANS

	2001 \$'000	2000 \$'000
Loans to FPAs	1,232	1,166
Housing loans to staff	114	133
	<u>1,346</u>	<u>1,299</u>

Loans of \$503,406 to FPAs are interest free. All other FPA loans are fixed at market rates of interest at the time of issue. All housing loans are secured.

### 14. RECEIVABLE FROM DONORS

	Unrestricted \$'000	Donor restricted \$'000	2001 Total \$'000	2000 Total \$'000
Charity Know How (DFID)	-	46	46	-
Community Fund (NCLB)	-	56	56	-
European Commission	-	866	866	599
Bill & Melinda Gates Foundation	-	-	-	59
Government of Canada	2,579	-	2,579	2,697
Government of Finland	-	-	-	161
Government of Japan	-	-	-	1
Government of United Kingdom	-	-	-	59
Hewlett Foundation	-	-	-	300
United Nations Fund for Population Activities (UNFPA)	-	112	112	267
Joint United Nations Programme on HIV/AIDS (UNAIDS)	-	-	-	12
United States Agency for International Development (USAID)	-	-	-	1,718
Other	385	233	618	332
Total	<u>2,964</u>	<u>1,313</u>	<u>4,277</u>	<u>6,205</u>

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 15. DEFERRED INCOME

	2001 \$'000	2000 \$'000
Deferred income balances (unrestricted):		
Lease benefits to be amortised over the lease period	1,132	1,142
	2001 \$'000	1999 \$'000
Movement on deferred income (unrestricted):		
Brought forward	1,142	1,116
Movement on deferred income:		
Government of Thailand's unrestricted grant	-	(2)
Lease benefits	(10)	28
Carried forward	1,132	1,142

### 16. PROVISIONS

	2001 \$'000	2000 \$'000
Opening balance	3,000	-
Arising in year	-	3,000
Utilised in year	(568)	-
Closing balance	2,432	3,000

The provision relates to a tax review in the United Kingdom. The amounts utilised represents professional fees incurred in 2001 in relation to this matter. At the year end the matter had not been resolved with the UK tax authorities, however based on information to date the Governing Council believes the provision is adequate.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 17. FUNDS AND RESERVES

#### Restricted funds

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

	Balance at 1 January 2001 \$'000	Donor income (see Notes 2 to 5) \$'000	Expenditure \$'000	Balance at 31 December 2001 \$'000
<b>Government</b>				
Germany				
-Areas neighbouring Afghanistan	-	817	-	817
-SRH & SRR Youth	-	441	360	81
Japan - HIV/STI/AIDS Trust Fund	979	1,045	925	1,099
The Netherlands				
-Former Soviet States of Central Asia	21	-	21	-
-IPPF Trust Fund	307	286	226	367
-HIV/STI/AIDS Activities	90	(1)	(1)	90
-Commodities	-	771	744	27
New Zealand - ESEAO Region	40	-	3	37
United Kingdom				
-Eastern Europe	294	201	275	220
-Western Hemisphere Region	28	-	16	12
-Emergency Contraception Africa Region	2	-	3	(1)
United States of America (USAID)				
-Academy Educational Development WHR				
HIV/STI projects in Central America	2	(2)	-	-
-Western Hemisphere Region Male Involvement	7	1	6	2
-Western Hemisphere Region AVSC Sexual Reproductive Health	218	-	119	99
-Western Hemisphere Region - Pathfinder International FP and Repro Health	400	33	433	-
-Western Hemisphere Region - Sustainability Endowment Fund	4,600	344	750	4,194
-Vision 2000 Africa Region Cape Verde FPA	1,016	-	14	1,002
-Sustainability and Young Adults	-	3,007	3,144	(137)
-Management Tools	-	40	40	-
<b>Total government restricted funds</b>	<b>8,004</b>	<b>6,983</b>	<b>7,078</b>	<b>7,909</b>

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 17. FUNDS AND RESERVES (CONTINUED)

#### Restricted funds (continued)

	Balance at 1 January 2001 \$'000	Donor income (see notes 2 to 5) \$'000	Expenditure \$'000	Balance at 31 December 2001 \$'000
<b>Multilateral and other sources</b>				
Access to Voluntary and Safe Contraception International (AVSC) - Service Delivery Guidelines	3	-	-	3
Bergstrom Foundation – WHR Clinic Services	303	84	328	59
E Beteta – WHR Evaluation Activities	10	-	1	9
Brown Foundation – WHR North-South Adolescents	(2)	25	23	-
A Contorer – WHR Prevention of Unwanted Pregnancies	10	-	10	-
J Cunningham – Western Hemisphere Region	9	-	2	7
The Educational Foundation - WHR South-North Adolescents	24	-	22	2
European Commission				
-Africa Region	266	114	376	4
-Arab World Region	28	9	32	5
-DAPHNE Project Europe Region	-	120	98	22
-Political Dialogue Europe Region	88	77	116	49
-Sexual Health and Family Planning Georgia FPA	48	7	55	-
-HIV/STI Belize, Guyana, St Lucia	31	(31)	-	-
-Gender Based Violence Peru, Venezuela and Dominican Republic	913	-	640	273
-Sexwise Project	-	50	44	6
Ford Foundation				
-Reproductive Rights & Community Action - Colombia, India and Malaysia	176	-	105	71
-Sexual Health, Gender Awareness WHR FPAs	-	146	55	91
-Indicators Development - Western Hemisphere Region	24	5	29	-
FPA Switzerland - Strengthen Management Capacity Vietnam FPA	-	6	6	-
Bill & Melinda Gates Foundation				
-South Africa FPA Gates Youth Centre	1,040	968	228	1,780
-India FPA Small Family by Choice	751	17	767	1
-Strengthen the Quality of Reproductive Health Care	1,331	53	265	1,119
-Gender Based Violence Latin America & Caribbean	54	260	130	184
-South-North Adolescent Sexual Reproductive Health WHR	55	130	92	93
-Male Involvement in Sexual Reproductive Health WHR	-	145	49	96
-Sexual Reproductive Health Education and Services Haiti	70	572	639	3

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 17. FUNDS AND RESERVES (CONTINUED)

#### Restricted funds (continued)

	Balance at 1 January 2001 \$'000	Donor income (see notes 2 to 5) \$'000	Expenditure \$'000	Balance at 31 December 2001 \$'000
<b>Multilateral and other sources (continued)</b>				
Gesellschaft f. Tech. Zusammenarbeit (GTZ) Community Based Services	-	22	-	22
Gerbode Foundation - Abortion Strategy	-	35	4	31
Hewlett Foundation:				
- Adolescent Sexual Reproductive Health WHR	376	-	313	63
- Global Advocacy Europe Region	28	1,393	302	1,119
- Support South Asia Region Pakistan FPA	75	-	75	-
The International Foundation - WHR Trainees Guide to HIV	15	-	-	15
A Jurykowski Foundation – WHR Gender Violence	21	22	18	25
The Ernest Kleinwort Charitable Trust - Provision of Colposcopy Services Mauritius FPA	10	-	3	7
Kreditanstalt fuer Wiederaufbau – Nepal FPA	291	-	274	17
MacArthur Foundation – Sexual Health and Gender WHR	27	100	34	93
McAshan Educational Trust – WHR	4	-	-	4
Moriah Fund – South-North Partnership WHR	35	-	35	-
National Lottery Charities Board (Community Fund)				
-Health Initiative in Tonk Rajasthan India FPA	54	304	419	(61)
-Capacity Building Europe Region	124	81	1	204
-Sexual and Reproductive Health Care for the Population Displaced by Violence Colombia FPA	52	234	221	65
The Overbrook Foundation - WHR	-	50	-	50
The David and Lucile Packard Foundation				
-Cairo + 5 project	24	-	-	24
-Sexwise Education Africa	-	808	-	808
-Sexwise Project	211	-	180	31
N.H. Parker - Family Planning Programme Mexico	22	-	22	-
PATH - WHR	-	20	20	-
Planned Parenthood Federation Canada – SRH, Youth, HIV/STI/AIDS	63	11	74	-
L & H Price Foundation	-	152	-	152
PROSCI - WHR	-	50	19	31
The Rockefeller Foundation - Concept Paper Europe Region	39	32	10	61
Summit Foundation				
- Adolescent Sexual Reproductive Health Belize	1	93	72	22
-Emergency Contraception in LA and Caribbean	-	70	66	4
United Nations Development Programme Malaysia -ESEAO Region Activities	24	-	4	20

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 17. FUNDS AND RESERVES (CONTINUED)

#### Restricted funds (continued)

	Balance at 1 January 2001 \$'000	Donor income (see notes 2 to 5) \$'000	Expenditure \$'000	Balance at 31 December 2001 \$'000
<b>Multilateral and other sources (continued)</b>				
United Nations Fund for Population Activities				
-Reproductive Health Algeria FPA	-	24	-	24
-Reproductive Health Somalia FPA	-	68	33	35
-Reproductive Health Cambodia, Vietnam, Sri Lanka	19	388	387	20
-Reproductive Health Korea DPR	7	261	184	84
-Adolescent Reproductive Health WHR	124	114	98	140
-SRH Evaluation Tools Western Hemisphere Region	29	9	33	5
-Reproductive Health Europe Central Asian Republics	-	321	278	43
-Youth Parliament	5	-	5	-
-Support IEFPD Europe	-	60	50	10
-Human Rights and Reproductive Health	45	-	6	39
-Counselling Notes and HIV/STI/AIDS	-	347	178	169
Wallace Global Fund – Testimonies ICPD, Lome, Europe Region	5	50	24	31
Weeden Foundation – South Asia Region	7	-	-	7
The WestWind Foundation	-	75	-	75
Sergei S Zinoff Fund	-	20	20	-
Other	469	308	195	582
<b>Total other restricted funds</b>	<b>7,438</b>	<b>8,279</b>	<b>7,769</b>	<b>7,948</b>
<b>Total restricted funds</b>	<b>15,442</b>	<b>15,262</b>	<b>14,847</b>	<b>15,857</b>
Transfer to Endowment Fund - Cape Verde Vision 2000 (USAID)	(1,000)	-	-	(1,000)
<b>Total restricted funds adjusted</b>	<b>14,442</b>	<b>15,262</b>	<b>14,847</b>	<b>14,857</b>

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 17. FUNDS AND RESERVES (CONTINUED)

#### Unrestricted funds and reserves

Unrestricted funds and reserves are those 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.

		Fixed Asset	Staff Reserve	Revaluation Reserve	Translation Reserve	Other designated funds	Vision 2000 Fund	General Fund	Total
Note	Reserve	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New designated funds	a	-	-	-	-	1,961	-	(1,961)	-
IPPF's allocation to Vision 2000	b	-	-	-	-	-	4,272	(4,272)	-
New Zealand's allocation to Vision 2000	b	-	-	-	-	-	88	(88)	-
Attributed interest to Staff Reserve	c	-	36	-	-	-	-	(36)	-
Transfer 21st Century Fund	d	-	-	-	-	831	-	(831)	-
Transfers between funds		-	36	-	-	2,792	4,360	(7,188)	-
Balance at 1 January 2001		3,095	2,635	867	88	5,252	10,285	8,958	31,180
Net incoming (outgoing) resources		(602)	-	-	-	(2,421)	(4,916)	3,711	(4,228)
Net gains (losses) on investment assets		-	-	-	4	-	2	(1,031)	(1,025)
Foreign exchange movement arising upon consolidation		-	-	-	-	-	-	198	198
Balance at 31 December 2001		2,493	2,671	867	92	5,623	9,731	4,648	26,125

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 17. FUNDS AND RESERVES (CONTINUED)

#### Unrestricted fund or reserve (continued)

	Description
<b>Fixed Asset Reserve</b>	This represents the value of IPPF funds invested in tangible assets (see Note 11).
<b>Staff Reserve</b>	These funds have been set aside to provide for redundancy and other separation costs in the event that IPPF should terminate its activities.
<b>Revaluation Reserve</b>	Leasehold premises were revalued in previous years and the upward revaluation was taken to this reserve. There was no change in the reserve during the year. No other revaluations have occurred since the introduction of FRS 15 "Tangible Fixed Assets".
<b>Translation Reserve</b>	The non-US Dollar activities of the Africa Regional Office are combined using the average rate for the year for the Statement of Financial Activities and the year end rate for the Balance Sheet. The foreign exchange movement arising as a result of this is taken to this reserve, as are any other unrealised exchange gains on non-US dollar assets (see Note 1 Accounting Policies for more details).
<b>Other designated funds</b>	These include the 21st Century Fund (for sustainability projects in South American Family Planning Associations) and various funds set aside for use by specific IPPF Regional Offices.
<b>Vision 2000 Fund</b>	Established in 1994, the Vision 2000 Fund was created to increase the proportion of IPPF's resources available to priority countries, with high unmet needs in reproductive and sexual health, by up to fifty percent of its annual unrestricted income. The fund acts as a catalyst to help FPAs incorporate key Vision 2000 strategies into their own plans through innovative high quality projects of two to five years duration.
<b>General Fund</b>	This contains the unrestricted funds of IPPF which are free of donor restrictions for specific activities or countries. These will fund future activities.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 17. FUNDS AND RESERVES (CONTINUED)

Explanations of movements on unrestricted funds and reserves in the year:

- a) During the year there were regional savings of \$1,961,463, thus increasing the designated regional fund balances made available for projects due to take place in 2002.
- b) Each year, IPPF allocates funds for Vision 2000 projects. The Government of New Zealand made an additional contribution to this fund of 200,000 New Zealand dollars (\$87,000).
- c) A transfer is made to the Staff Reserve in order to preserve its value.
- d) The Western Hemisphere Region makes annual allocations to its 21st Century Fund, designed to fund future projects similar to those of the Vision 2000 Fund but aimed specifically at Family Planning Associations in its region.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 18. FORWARD COMMITMENTS

	2001 \$'000	2000 \$'000
Orders for contraceptives and services due within one year	1,125	1,809
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.		
Payable to FPAs due within one year	282	1,559
Operating lease commitments: At 31 December, the following operating lease rental commitments existed:		
Due in the next 1 - 2 years	32	34
Between 2 - 5 years	307	65
Over 5 years	436	689

### 19. CONTINGENT LIABILITY

The Kenyan Revenue Authority is currently requesting payment of taxes previously exempted by the Ministry of Foreign Affairs and International Cooperation. The matter is being appealed by IPPF but could amount to approximately \$193,000.

### 20. PENSION SCHEMES

IPPF operates three pension schemes as described below:

#### The Central Office pension scheme

This is a fully funded defined benefit scheme covering most full-time staff in the Central Office, London. The assets of the fund are managed by independent professional investment managers. The funding policy is for employees to contribute 6% of salary and for IPPF to make up the balance based on actuarial advice every three years. IPPF's present contribution rate is 21.3%.

The most recent formal actuarial valuation as at 1 July 1999 was performed using the Attained Age Method. The main assumptions used in the valuation were:

- Investment return 9% per annum
- Pension increases 6% per annum
- Salary growth 7% per annum

The report showed the fund to have a value of £7,842,000, which was the equivalent of 97% of the present value of benefits expected to be paid out to members. This deficit is being eliminated by IPPF increasing contributions from 15.6% to 21.3% on the advice of the actuaries.

Charges under this scheme were \$468,263 (2000: \$282,766).

#### The Western Hemisphere Regional Office pension scheme

Most full-time staff in the Western Hemisphere Regional Office belong to this defined contribution scheme. It is non-contributory for staff, and IPPF contributes 11.37% (2000: 11.37%) of eligible employee compensation.

Charges under this scheme were \$301,679 (2000: \$309,652).

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 20. PENSION SCHEMES (CONTINUED)

#### The Overseas Staff pension scheme

Most full-time staff in the Africa Regional Office and in the overseas field offices run by that office and the Central Office 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.

Charges under this scheme were \$131,822 (2000: \$145,167).

#### FRS 17 disclosure note

There is one defined benefit pension scheme, The Central Office pension scheme. A valuation in accordance with FRS17 of this scheme was undertaken at 31 December 2001.

The contributions made by the employer over the financial year in respect of the scheme was as follows:

2001	2000
\$'000	\$'000
468	283

The transitional arrangements of the new accounting standard FRS 17, Retirement Benefits, require disclosure of assets and liabilities as at 31 December 2001 calculated in accordance with that standard. For the purpose of these financial statements, these figures are illustrative only and do not impact on the actual 31 December 2001 balance sheet.

For this purpose, the assets of each scheme have been taken at market value and the liabilities have been calculated using the following principle actuarial assumptions.

Inflation	2.75% per annum
Salary increases	4.00% per annum
Rate of discount	6.00% per annum
Pension increase	2.75% per annum

The calculations indicated:

	<u>\$'000</u>
Total market value of assets	16,571
Present value of scheme liabilities	21,646
Surplus / (deficit) in scheme	<u>(5,075)</u>

On this basis, the balance sheet of IPPF at 31 December 2001 incorporating the indicated deficit would be:

	Assets	Liabilities	Net
	\$'000	\$'000	\$'000
Excluding pension deficit	53,768	(11,786)	41,982
Pension deficit	-	(5,075)	(5,075)
Balance including pension deficit	<u>53,768</u>	<u>(16,861)</u>	<u>36,907</u>

If the deficit on the scheme had been included within the balance sheet of the charity, the funds would have reduced by \$5.075 million to \$36.907 million.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001 (CONTINUED)

### 20. PENSION SCHEMES (CONTINUED)

The assets of the scheme are split as follows:	<u>\$'000</u>
Bonds	1,989
Equities	14,101
Other	<u>481</u>
Total	<u>16,571</u>

The expected rate of return over the long-term is 4.5 % for bonds and 7.0 % for equities.

### 21. TRUSTEE INFORMATION

Governing Council consists of 30 members. The costs incurred in their attendance at the Governing Council meetings and other events used to promote the aims and objectives of IPPF were \$221,185 (2000: \$322,923).

The costs were incurred as follows:

	2001	2000
	\$	\$
Airfares	137,235	177,374
Hotels	36,092	75,603
Per diems	47,520	51,830
Other	<u>338</u>	<u>18,116</u>
	<u>221,185</u>	<u>322,923</u>

### 22. RELATED PARTIES

IPPF owns two overseas subsidiary companies, Helm Management Services Overseas Ltd and Specialist Management Services Ltd, both of which are incorporated under the laws of the Isle of Man. The President and Treasurer of IPPF, in their capacity as holders of those offices, are the shareholders and Directors of these two companies. These companies provide IPPF with skilled individuals seconded to work in various offices around the world. The employment costs of these individuals are separately disclosed in Note 10 of the accounts under "Staff employed through subsidiary companies".

Some members of the Governing Council are Presidents of Family Planning Associations which receive grants from IPPF in accordance with the volunteer governance structure of IPPF.

One trustee is the 25% shareholder of a company which carried out transactions to the value of approximately \$24,500 with an FPA during the year which received a restricted grant of \$50,000.

One trustee has a brother who is the Executive Director of a grant receiving FPA. The total grant of the FPA in 2001 was \$335,707.

One trustee has a brother who is a senior staff member in an FPA. The total grant to the FPA in 2001 was \$246,944.

One trustee is a director of JOICFP which receives grants from IPPF. In 2001 these amounted to \$1,510,000.

One trustee is a member of a family trust which rents premises to a grant receiving FPA. The total grant of the FPA in 2001 was \$4,112,050.

There are no other related party interests or transactions that require disclosure.

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

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IPPF President,  
Chairperson, Governing  
Council

Mr Robert DURIE  
IPPF Treasurer

### Directors

Mrs Ingar BRUEGGEMANN  
Director-General

Dr Pramilla SENANAYAKE  
Director, Global Advocacy,  
Scientific Expertise,  
Youth & Gender

Dr Med BOUZIDI  
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Mr Ivan PRUDENCIO  
Representative

# INTERNATIONAL PLANNED PARENTHOOD FEDERATION

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### Solicitors

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

### External Auditors and Tax Advisors

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**IPPF website:** [www.ippf.org](http://www.ippf.org)

**E-mail address:** [info@ippf.org](mailto:info@ippf.org)

### How to donate:

This can be done by cheque posted to the IPPF Central Office address shown above. Details of other forms of giving can be found on the website or by contacting the IPPF Central Office.

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