



REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

GLOBAL ACTION PLAN IS A CHARITY THAT HELPS PEOPLE LIVE MORE SUSTAINABLE LIVES BY CONNECTING WHAT IS GOOD FOR US AND GOOD FOR THE PLANET.

Contents

TRUSTEES' REPORT	3
REFERENCE & ADMINISTRATIVE DETAILS:	3
1. STRUCTURE, GOVERNANCE AND MANAGEMENT	4
2. OBJECTIVES AND ACTIVITIES	11
3. ACHIEVEMENTS AND PERFORMANCE	16
4. FINANCIAL REVIEW	24
5. FUTURE PLANS	30
STATEMENT OF TRUSTEES' RESPONSIBILITIES	34
INDEPENDENT AUDITOR'S REPORT	36
ANNUAL ACCOUNTS	42
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021	43
BALANCE SHEET AS AT 31 MARCH 2021	44
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021	45
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021	46

TRUSTEES REPORT

REFERENCE & ADMINISTRATIVE DETAILS:

Name:	Global Action Plan
Company number:	2838296
Registered Charity in England & Wales:	1026148
Registered Charity in Scotland:	SC041260
Principal Address and Registered Office:	201 Borough High Street, London, SE1 1JA

DIRECTORS AND BOARD OF TRUSTEES:

The directors of the charitable company (the Charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as **the Trustees**. Trustees are elected by the members of the company each year at its AGM. The Trustees serving during the year and since the year end were as follows:

Jeremy Oppenheim – Chair	Lisa Poole
Jonathan Katz – Treasurer & Secretary	Tom Rippin
Andy Cartland – Deputy Chair	Sue Welland
Murray Birt	Jennette Arnold OBE
Tim Brooks	Clover Hogan
Ellen Miles (resigned on 13 th April 2021)	

KEY MANAGEMENT:

The Board of Trustees delegate the day to day running of the organisation to a Senior Management Team comprising:

Sonja Graham – CEO
 Charlotte Zamboni – Director of Marketing
 Gail Freeman – Director of Development
 Larissa Lockwood – Director of Clean Air

PROFESSIONAL ADVISERS

BANKERS: The Co-operative Bank, 10 Warwick Lane, London, WC4M 7BP
 Triodos Bank, Deanery Road, Bristol, BS1 5AS

AUDITORS: Crowe U.K. LLP, 55 Ludgate Hill, London, EC4M 7JW

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

Global Action Plan (GAP) is registered as a charity in both England & Wales and in Scotland. GAP is a company limited by guarantee, incorporated on 22 July 1993. Its governing document is its Memorandum and Articles of Association. The company is established to promote the protection and improvement of the natural environment by increasing public knowledge and understanding of human behaviour which is not harmful to man and other living species or planetary ecology.

1.1 BOARD OF TRUSTEES

The governance of the Charity is overseen by a Board of 6-12 Trustees (the Board).

1.1.1 OPERATING STRUCTURE:

The main Board meets four times each year. The meetings are held virtually and where possible also in person **at GAP's head office**. An **annual strategy away-day** is held in the spring to develop the strategic areas for the year to come.

1.1.2 BOARD MAKE-UP

TENURE: Trustees have a three year tenure with standard trustees able to be reappointed once and Officers (Chair, Treasurer, Secretary and Deputy Chair) able to be reappointed twice - subject to Board diversity targets and skill/experience needs being met and unanimous vote from the rest of the Board.

EQUITY, DIVERSITY AND INCLUSION: We aim to have a Board which is nationally representative of the UK population in terms of:

- *gender* (target: 50% female): 20-21 actual: 45% due to uneven board number;
- *ethnicity* (target: 13% BAME/other): 20-21 actual: 9%, plans in place to increase through next round of recruitment.

We also have a ring-fenced position for an 18-23 year old trustee to ensure youth input.

SKILLS AND EXPERIENCE: Trustees are recruited to fill specific skill-sets and experience areas identified as required in our 3-5 year strategy to ensure the effective forward-looking management of the organisation. The skills/experience areas sought and covered in 2020-21 were:

- **Skillsets:**
 - Organisational strategy;
 - Risk, financial and organisational management;

- Sustainability & Climate Science;
- Marketing & Branding;
- Public Affairs;
- Youth environmental engagement.
- **Experience:**
 - Public sector;
 - Private sector – both FTSE100 + SME.

1.1.2 BOARD RECRUITMENT AND INDUCTION:

ADVERTISEMENT: All Trustee recruitment is posted publicly with 4 weeks application time. Each position requires specific skills and experience as identified by the 3-5 year strategy and current Board make-up. Vacancies are signposted in locations that encourage applications from candidates with diverse backgrounds and experience - in line with our Board EDI policy.

SELECTION: Potential Trustees are short-listed by the Executive team with the top 3 candidates meeting **GAP's** CEO and a Trustee. The best fit for the organisation (rated on values alignment, skills/experience fit and the added diversity in background and experience they will bring to the current board) is subsequently invited to attend one meeting as an observer. Subject to the potential Trustee being approved by a majority of existing Trustees they are appointed to the Board at the next meeting.

INDUCTION: New appointees are invited to attend an induction session at **GAP's** offices to be taken through the organisation's finance in details, meet team members and understand the organisation's activities. They are provided with a thorough induction pack and given the option to attend external Trustee governance training. Particular support is given to the Youth Trustee position with regards to legal responsibilities and Board working methods with another Trustee assigned as a mentor.

1.1.3 REMUNERATION OF KEY MANAGEMENT:

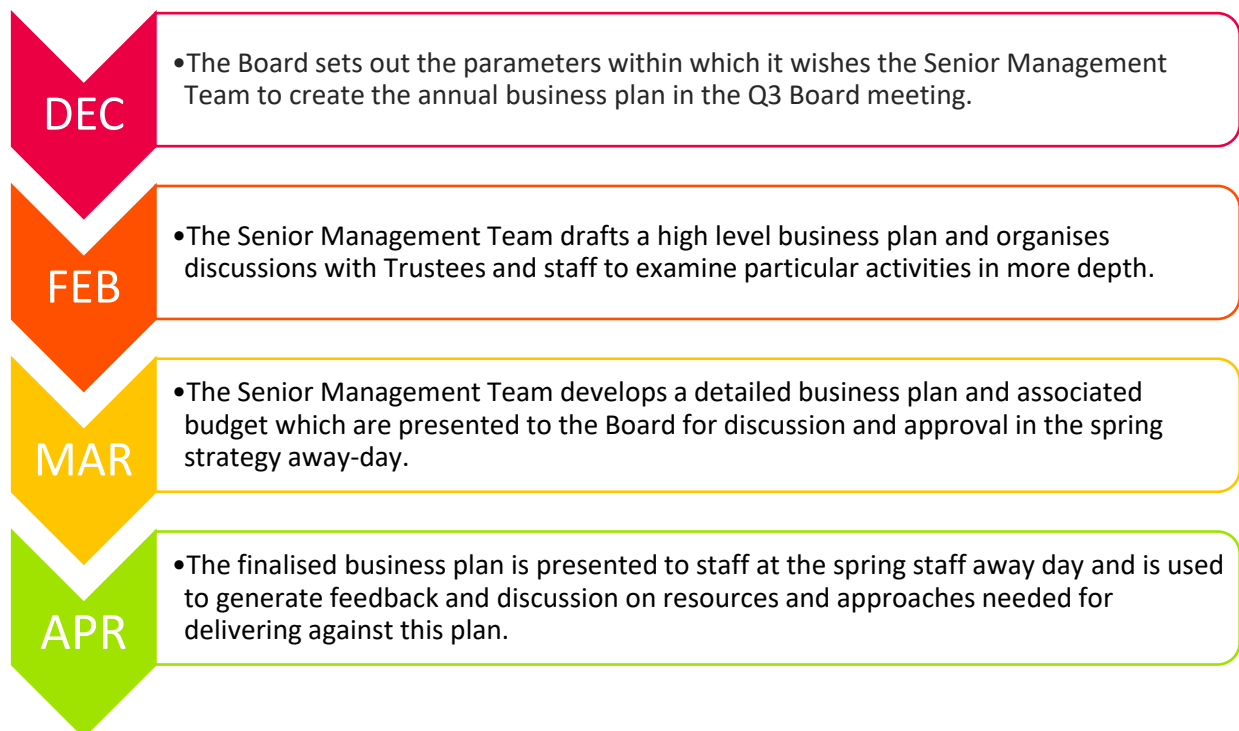
The Board sets the remuneration of the CEO, who is subject to an annual appraisal process. Their salary is benchmarked against this position in other similar sized charities.

The CEO sets the salaries of the Senior Management Team who in turn set the salaries of the wider staff team. Salaries are reviewed annually, taking into account performance against objectives set, and benchmarked every other year against roles in other similarly sized charities. **GAP** is fortunate to have the assistance of an experienced volunteer – a former senior HR specialist, in this process which is led by the CEO, on behalf of the Board.

1.2 BUSINESS PLANNING

There are annual business plans that move the organisation towards its vision in line with a longer term 3 year strategy. These annual business plans are created using the following annual process:

Figure 1 GAP Business planning timeline



1.3 PARTNERSHIPS AND COLLABORATION

Where appropriate, Global Action Plan creates strategic partnerships with other charities and organisations to meet its objectives. These partnerships are usually to deliver specific projects, and the parameters for the partnership are set out within a Letter of Agreement or Memorandum of Understanding if the partnership is significant.

Notable partnerships and collaborations in 2020-21 include:

- **Clean Air Day** – GAP convenes a group of over 200 organisations (from the British Heart foundation to DEFRA) to increase public understanding and action on air pollution;
- **Let's Go Zero** – GAP is a founder member of a coalition led by **Ashden** to help schools achieve net zero carbon by 2030;

- **End Surveillance Advertising to Kids** – GAP convenes a coalition of 13 charities and organisations that aims bring about legislative change to protect children from the pressures of targeted online advertising.

1.4 RISK MANAGEMENT

The Board is responsible for ensuring that there is an appropriate procedure in place for risk management. The current process is detailed below and is reviewed by Trustees annually.

RISK MANAGEMENT PROCESS

This process is led by the CEO with input from the Senior Management Team and overseen by the Treasurer.

- **ANNUAL RISK REGISTER REVIEW:** At the start of each year the CEO creates a risk management plan using the latest recommendations from the Charity Commission and other bodies. As part of this:
 - o All possible risks are logged in a risk register.
 - o Each risk is assessed for its likelihood and the impact it could have on the organisation.
 - o All risks are assigned an owner and mitigation strategies and contingency plans are created.

The Board reviews the full risk register and risk management plan in their Q1 Board meeting and advises on any changes that they would like to see to risk mitigation, management and reporting models.

- **MONTHLY REVIEW:** Each month the CEO reviews operational, financial, legal and external risks contributed to by the Cross Organisational Groups (see section 1.5). Any increases to major risks are escalated to the Board.
- **QUARTERLY REVIEW:** Each quarter the Treasurer meets with the CEO and finance team to review risks and financial forecasts. The Board is updated on all risks and it advises on any areas where they feel controls or mitigation plans need strengthened.

1.4.1 CURRENT MAJOR RISKS

GAP has identified the following major risk areas for 2021-22:

1. Rapid growth of organisation creates issues (Impact/likelihood)

GAP has increased its staff team since the beginning of 2021-22 to a headcount of 39. This is an exciting growth period for us and reflects the confidence and support of our funders

in our mission. We have been putting in processes and tools over the last few years to prepare for organisational growth – from our virtual communications channels (slack & zoom) through to centralising our contact and project management (salesforce). However, a larger organisation requires considerably more management and brings with it a number of specific risks detailed below:

- 1.1 Increased pressure on small central support function. (H/H) MITIGATION:** New HR position to relieve pressure on central team, much key induction content now recorded as video sessions to allow user-led learning with more efficient Q&A with core team, key processes managed through online tools and databases which create huge efficiencies.
- 1.2 Increased opportunities for data/IT/financial security breaches. (H/L) MITIGATION:** Mandatory training for all staff on each of the above areas, dual factor authentication as standard and a review by our IT providers of current security measures. Maintain strong financial controls – review with Treasurer and Auditors.
- 1.3 Strong culture of previous 20 person ‘one big team’ diluted resulting in lower morale and perceived team value alignment. (M/M) MITIGATION:** More investment in team-wide bonding opportunities (quarterly L&D sessions, six monthly awaydays, team awaydays), regular showcasing of shared values, regular morale checking and staff consultation on maintain a great culture.
- 1.4 Management bottlenecks reduce agility (M/M) MITIGATION:** Move from a large wider management team to a set of five smaller cross organisational groups (COGs) with devolved responsibility for specific areas (page 9, below) to allow for quicker decisions. These Groups escalate risks and seek strategy approvals from the Senior Management Team.

2. Covid-19 continued effects affect our ability to deliver our work and achieve our impact ambitions (M/M):

Going into 2021-22 we are still expecting to have our delivery effected by Covid-19 implications, the main sub risks identified are as follows:

- 2.1 Lack of time/space/resources of beneficiaries to engage with our initiatives:** schools in particular (a major audience for us) are struggling with the aftermath of students spending many hours away from school and as such bandwidth for engaging in our programmes and campaigns (and indeed anything extracurricular) may be low. This is likely to be particularly marked for schools serving disadvantaged areas with already stretched resources.

MITIGATION: *We have factored in considerable extra support for our youth programmes this year with new regional positions to help make engagement easier*

for teachers and students and funding pots available for additional resources to support schools make changes they might not have found budget for given the increased competition. We will be prioritising support to schools serving the most disadvantaged communities (as defined by % of students eligible for free school meals). N.B. Uptake of current programmes is however encouraging and, with the increased attention given to the environment with COP26 proceedings this year this risk may not play out.

2.2 Staff and partner/supplier work disruption due to Covid-19: We expect to continue to see elevated levels of staff absence or work disruption due to sickness and or the need to isolate / look after children due to childcare settings closing temporarily etc.

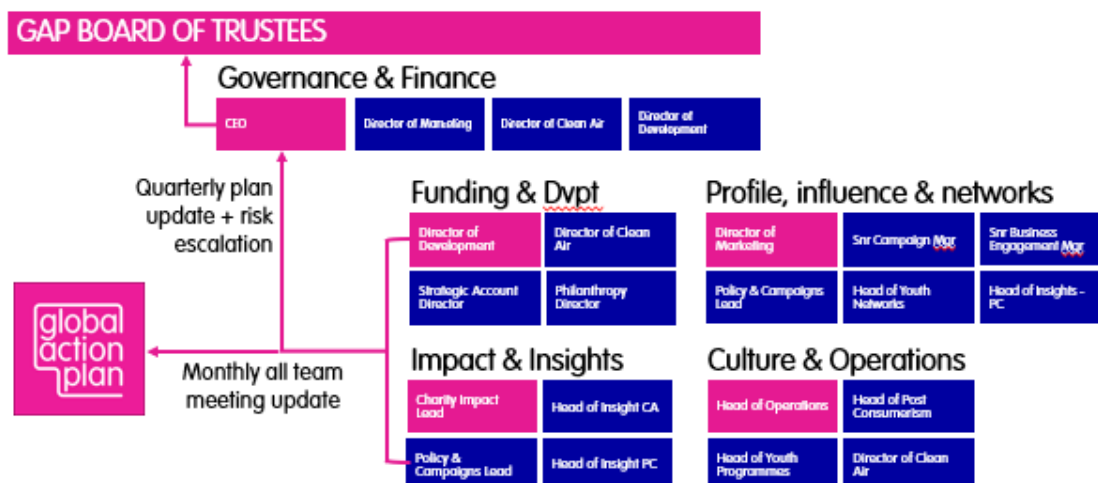
MITIGATION: *We have increased the flexibility of how/where team members work permanently with new policies that allow for working around ad hoc caring needs. We are also bringing on an additional HR support role to help ease the pressure on the central team in managing increased HR administration.*

1.5 CREATING A STRONG & RESILIENT ORGANISATION

We divide the management of our operations into five key areas:

The Senior Management Team are accountable for organisation Governance and Finance and then four additional areas are each managed by a Cross Organisation Group (COG). These COGs report into the Senior Management Team on a quarterly basis to update on their plans (which are approved annually), escalate risks and flag new risks for inclusion on the central risk register. The COGs also lead monthly all-staff updates on their area and quarterly training/collaboration sessions to ensure broader ownership of plans.

Cross Org Groups (COGs) – 2021



Current priorities for each management area are shared below:

<p>1. GOVERNANCE & FINANCE</p>	<ul style="list-style-type: none"> • Support a strong Board of Trustees which has the diversity in skills, experience and backgrounds to support the charity in its 3 year strategy. • Work with the Board to develop a 3 year strategy and annual business plan, review progress and risks against plan each quarter with the Board. • Maintain a sound financial model with strong controls including forecasting, cash-flow, reporting, budgeting and annual financial literacy training for all senior staff. • Ensure the charity meets all external auditing, legal and reporting requirements and best practise.
<p>2. FUNDING & DEVELOPMENT</p>	<ul style="list-style-type: none"> • Develop an annual funding plan and report on progress quarterly. • Maintain a balanced portfolio of funders and types of funding to remove reliance on any source or type. • Create opportunities to bring new strategic funders into our mission areas to expand the capacity and resources for all to tackle it. • Build our capacity to access new sources of income (namely major gifts).
<p>3. CULTURE & OPERATIONS</p>	<ul style="list-style-type: none"> • Nurture a supportive, healthy and purposeful work culture, measuring this with quarterly polls and taking quick action on issues. • Ensure regular team-building and development opportunities for staff with performance feedback processes twice a year. • Deliver our EDI plan to be an actively anti-racist organisation - aiming for our team to be representative of the national population by 2023. • Ensure we have well managed and understood processes and policies with full and easy data oversight centrally.
<p>4. IMPACT & INSIGHTS</p>	<ul style="list-style-type: none"> • Explore the context for our mission and its intersection with wider issues, supporting staff to incorporate new insights into our work. • Measure our impact consistently, identify the most impactful routes to effect change, support teams to learn and build on our insights. • Share our findings and tools openly - contributing to sector knowledge. • Work with our Academic Panel to ensure our research and initiatives are designed and delivered to the highest standards possible.
<p>5. PROFILE, INFLUENCE AND NETWORKS</p>	<ul style="list-style-type: none"> • Develop annual profile and influencing plan detailing our core influencing aims across our two mission areas. • Bring together different actors across sectors to coordinate clear, credible and high profile calls for change in aid of our influencing aims. • Build or actively participate in coalitions and networks to jointly achieve shared goals and use resources most efficiently. • Identify and equip key stakeholders who can influence or engage others at scale with tools, support and moments to drive change in support of our mission.

2. OBJECTIVES AND ACTIVITIES

2.1 OUR CHARITABLE PURPOSE

Global Action Plan was founded in 1993 as the UK member of the Global Action Plan international network. The Global Action Plan International network was set up in the late 80s on the shared belief that radical changes to consumption were needed to address the pressing environmental and social challenges faced, and that people were the key to achieving this. This belief stands firm today.

Each member operates autonomously but works with the network to share insights and tools and work together on international projects.

VISION A world where everyone is consuming within the **earth's limits** and enjoying happier and healthier lives.

MISSION To help people see, believe and act on the big win-win – that what is good for us is good for the planet.

VALUES *Our organisational values are not just words on a wall. They are a project decision making tool, a code of conduct, an organising principle, a recruitment lens:*

We challenge the norm Radical change is needed. We dare to think big and re-imagine how we live and work to bring about real shifts in behaviour and tackle systemic issues not symptoms.

We get stuff done We work hard to have a real impact in everything we do. We aren't happy with talk, we want action, today.

We share openly We are honest, straight talking and open. Whether data, ideas, projects or tools we seek to share and collaborate for bigger impact.

We look out for each other We care about the planet and also the people who live on it. We have fun on our mission and make sure that no one gets left behind along the way.

2.2 THE ISSUES WE ADDRESS

We currently focus our work on two major issues that affect the health of people and planet:

- **Consumerism:** The products and food we consume take 60% more resources from the Earth than it can replenish each year. This “overshoot” is a major cause of climate change, pollution, and the mass extinction of animals. The nefarious drivers of consumerism – from manipulative targeted advertising to shady business models built on planned obsolescence - target human vulnerability. They chain our feelings of self-worth to a materialistic mirage that we need bigger, more, better stuff for happiness. This societal modus operandi is not only destructive to our wellbeing - **“true” happiness always one purchase away** – but is directly causing the irrevocable depletion and pollution of natural resources, turning carbon sinks into emissions with each dopamine hit.

We believe that we **cannot “fix” the climate and ecological crisis with small tweaks and substitutions** to products or behaviour. Moving all cars to EV or swapping to eco-goods to serve our online shopping habit will not cut it. Ultimately, we must dig deeper and look at the fundamental values, drivers and assumptions that are destructive to human and planetary health and reimagine them.

- **Air Pollution:** Clean air is a major public good we take for granted. It affects our physical health from before we are born, limits our lung development and even our attainment potential as children, and is attributed to be the cause of millions of deaths globally. Air pollution is also a very visible manifestation of systems, infrastructure and practises that are causing climate change. In environmental terms, we burn fossil fuels and pump ever more toxic particles into our air in order to make the things we buy, and importantly – to transport them and us around. These emissions directly contribute to climate change.

The large majority of solutions for addressing air pollution are key for addressing the climate and ecological crisis - from more active and public transport to renewable heating, community-led planning and more green space. As such, we believe efforts to reduce air pollution provide a tangible, compelling route to address climate change; harnessing the combined benefits of better health and better environment to mobilise cross-sector efforts to advocate for rapid change.

2.3 PRINCIPAL ACTIVITIES

We organise our work into two mission areas each addressing one of the two issues detailed above, however increasingly our projects and campaigns are starting to tackle both:

2.31 POST-CONSUMERISM

We are working to address the damage caused by consumerism to the world but also to people. Our work is particularly aimed at young people. In the age of social media, young people are constantly exposed to the idea that who they are and what they have is not enough - and this is contributing to a mental health epidemic.

We have 3 strategic objectives within our Post-consumerism work:

1. Challenge the systemic drivers of consumerism and unsustainable practise.

We seek to expose and highlight the forces that drive destructive “norms” and to demonstrate that change is possible through smart challenges to apparently impenetrable systems. By doing this we aim to make it unattractive for business and political decision makers to stand still and create the right environment for regulatory and business model change.

Our current focus is on online advertising. We chose to focus on this specifically because children are being targeted with unprecedented levels of advertising online, much of it precision targeted and highly manipulative. This leads to impulse purchasing and drives emotional insecurities in young people. Virtually no rules exist to regulate the impact of these practices on children despite that fact that time online is now a significant part of their daily lives. To best protect under 18’s we are calling on the Government to ban surveillance advertising to all internet users. We are also calling for websites popular with children to immediately comply with the law and stop targeting under 13’s, to turn off targeting to under 18’s and cap ads to 10% of social media content.

- Our main initiative in this area is the *End Surveillance Advertising to Kids Campaign* – see Achievements section for more details.

2. Create alternative narratives and visions that inspire change.

We seek to counter the tales of dystopia and lifestyle “loss” that dominate future narratives for sustainable living. We want to seed diverse and radically different visions of a future that we are inspired to strive for – happier, healthier, more deeply connected lives.

Our current focus is on the UK tv/film sector. Our initiatives aim to both affect supply and demand for radically different, positive and sustainable future narratives – raising the ambition from the lower impact production and eco product placement focus seen currently.

- Our main project in this strand is *Flickers of the Future* – see achievements section for more details.

3. Provide young people with the tools, support and the routes to create change today.

Consumerism, and its relatives extractivism and speciesism, are deeply ingrained in many of our current systems and social norms. We aim to use our research to support people to see that these ways of being are not normal or healthy and give the tools and means to take action to believe and live differently.

Our current focus is on young people – largely those in full time education – helping them to see that they are part of a silent majority who care deeply for people and planet. We support them and the teachers who guide them, with tools, mechanisms and moments to take action on local environmental and social issues and call out the forces that try to get them to do otherwise.

Our main projects in this area are *Transform Our World* and *Dirt Is Good* – see achievements section for more details.

2.32 CLEAN AIR

We are working to fuel the clean air movement, mobilising and enabling people and organisations to act to reduce air pollution and protect their health, and to put pressure on policymakers and major polluters to make the urgent system change required.

We have three strategic objectives within our clean air work:

1. Inform and encourage people to change their behaviour to reduce air pollution and protect their health

By informing people about the benefits of clean air (and the risks of air pollution), helping to make action on pollution easier, more attractive and socially expected.

Projects in this area include: *Clean Air Day* – the UK’s largest air pollution campaign and *Clean Air Hub* - the UK’s only one-stop-shop for everything the public needs to know about air pollution.

2. Support organisations to reduce air pollution and protect people’s health

By selling the benefits of action and helping organisations to identify actions, develop plans and implement measures to tackle air pollution. The agency of organisations includes improving their own operations, influencing suppliers and customers and using their collective voice to call for policy change.

Projects in this area include: *Business for Clean Air* – an initiative to help businesses cut air pollution; the *Clean Air Schools Framework*, *Lambeth Schools Project* and *London Schools Pollution Helpdesk* – supporting schools to tackle air pollution; *Clean Air Hospital Framework* and pilot projects with health professionals on providing air pollution advice to protect patient health from air pollution.

3. **Pushing policymakers and major polluters for major pollution reductions**
By generating insights into what people and organisations really want and need and taking this coordinated call for action from under-heard voices (schoolchildren, parents, health professionals and businesses), and demonstrating that thousands within these **groups are already voluntarily ‘doing their bit’ but can’t eliminate the problem without** action from government and major polluters

Projects in this area include: *Cleaner Air for Communities* - fostering community action on air pollution; the *School Run Scandal* - **supporting children’s voice to** lobby government on decarbonisation of transport and *Build Back Cleaner Air* – a clean air rapid response to Covid-19.

3. ACHIEVEMENTS AND PERFORMANCE

GAP adapted quickly to the restrictions put in place at the beginning of our 2020-21 year as a result of Covid-19; moving to virtual working easily and changing to virtual delivery routes to enable us to deliver the vast majority of our activities without altering targets. This means we have largely been able to deliver against our impact ambitions and are incredibly proud of our wide array of achievements this year.

Measuring our achievements.

We currently use 4 key measures to assess the impact we are having at a high level in our two mission areas and record outcomes and milestones against these;

- MEASURE 1 The levels of public understanding of an issue and public support for action on that issue
- MEASURE 2 Mobilisation of individuals and institutions making environmental improvements
- MEASURE 3 Environmental improvement through national policy, regulations and enforcement
- MEASURE 4 Organisations joining the movement to lobby for change and/or mobilise action

We also capture a huge number of specific measures in each project, from physical changes like environmental improvements and carbon reductions to softer changes in participants of our programmes including life satisfaction and feelings of peer support.

The following sections list the progress we have made against our high-level measures:

3.1 POST-CONSUMERISM

MEASURE 1: Levels of public understanding of an issue and public support for action on that issue

Milestones:

- *Flickers of the Future* – we are exposing the lack of positive future narratives in TV/film and creating demand for it through working with our 3 young film-maker finalists and influencers in the TV and film sector

1. We carried out research on a nationally representative section of 1,053 16-34 year olds which demonstrated that 77% of young people wanted to see more environmental issues included in drama programmes on TV and 76% are worried that environmental issues are not getting enough exposure on TV.
2. We reached 53.5 million through 164 articles in the broadcast sector media with articles in publications including *Variety*, *the Independent* and *Televisual* highlighting the need for more positive stories of a sustainable future in drama and comedy.
3. 273 industry professionals attended our “making a drama out of a crisis” webinar co-hosted with the Royal Television Society, BAFTA Albert and Richard Curtis.

A partnership with MTV showcasing short creative concepts from young film makers showing a positive sustainable future had over 1 million video views, with a reach of over 2.7 million.

MEASURE 2: Mobilisation of individuals and institutions making environmental improvements

Milestones:

- *Transform Our World* – we continue to build a community of teachers across the UK supported to help their students lead the most impactful initiatives they can to address our climate and ecological emergencies in their schools and communities
 1. The online community continues to grow with now 3380 registered users and over 60 partner organisations contributing resources, events and programmes to help teachers bring environmental action into the classroom.
 2. We have hosted nationwide events, such as the online *Youth Climate Summit 2020*, and four teacher training events covering topics highlighted as most important
 3. We collaboratively produced an *INSET video* for all UK schools to use as part of their Sept start of term training day for teachers.
 4. We support eight regional student led networks in addition to the *UK Schools Sustainability Network (UKSSN)*. We will be hosting the *Transform Our World Youth Summit* in November at the same time as COP26, with involvement from Youth Ambassadors, the UKSSN, schools and organisations.
- *Dirt Is Good* – we are the global education partners on an initiative with Persil (a Unilever brand) to empower millions of young people across the world to come together to take action on the Sustainable Development Goals.

1. We published exciting new research in our white paper “*Generation Action: how to unleash the potential of young people to take positive action and create a better world for all*”. Results revealed that young people are overwhelmingly compassionate, and they care deeply about people and planet. But sadly, they under-estimate how compassionate their peers are, and this leads them to take less action on causes they care about. The research was promoted to education and wellbeing leaders encouraging them to put compassionate values at the heart of environmental education through a webinar with 364 attendees and through an education sector media campaign (9 articles reaching 369,816) and through social media (reaching over 130,000).
2. This research, alongside the existing research on how best to inspire social and environmental action in young people has informed the design of our new global *Dirt Is Good schools programme*, and online *Dirt Is Good Academy*. So far 283 schools have already signed up for the schools programme which will launch in the UK in October 2021. The schools programme is due to launch in Chile, India and Thailand in the next 12 months.

MEASURE 3: Environmental improvement through national policy, regulations and enforcement

Milestones:

- *End Surveillance Advertising to Kids* (ESAK):

1. We successfully raised funds for a major new campaign to push for regulations that tackle advertising and marketing pressures that push consumerism. This campaign began in 2020-21 and continues into 2021-22.
2. Together with The New Economics Foundation we published a report setting out regulatory and policy routes to achieve our stated goal of ending surveillance advertising to under 18s (*media coverage* of the report had a 30 million reach) - “*I-Spy: The Billion Dollar Business of Surveillance Advertising to Kids*”.
3. We held an *event* with the *APPG on Digital Regulation and Responsibility* which helped us influence MP’s reviewing the new online safety bill, where we hope to influence the inclusion of regulation to outlaw surveillance advertising to under 18s.

Outcomes:

- End Surveillance Advertising to Kids (ESAK):

The campaign has contributed to Facebook announcing a slew of changes across Facebook, Messenger and Instagram intended to better protect under 18s on their platforms so it will no longer be possible for marketers to target under 18s based on their interests or their activity on other apps and websites (i.e. surveillance advertising). Although not exactly a national regulatory outcome, Facebook's portfolio is huge in itself and this move should give national policy platforms that serve targeted advertising.

MEASURE 4: Organisations joining the movement to lobby for change and/or mobilise action

Outcomes:

- End Surveillance Advertising to Kids (ESAK):

GAP's has put together a powerful new coalition of 25 influential individuals and organisations across the tech, privacy and children's rights fields. campaigned to the *End Surveillance Advertising To Kids* (ESAK). The Coalition worked together to send a joint letter demanding major tech firms turn off targeted advertising to under 18s (media coverage 147 million reach) and also on the various events and reports mentioned above.

3.2 CLEAN AIR MOVEMENT ACHIEVEMENTS

MEASURE 1: Levels of public understanding of an issue and public support for action on that issue

Outcomes

- Clean Air Day:

1. People are now more aware of the impact of their personal actions on the environment, including air pollution - increasing from 68% saying that they were aware of the impact of their actions on air pollution in 2018 to 90% by 2020 (93% among those who had heard of *Clean Air Day*)
2. The number of people who think that air pollution should be a major or moderate priority for the country has increased from 71% in Dec 2018 to 79% in March 2021
3. People who have heard of *Clean Air Day* are 14% more likely to feel their health is impacted by air quality.

Since 2018, this data has been collected quarterly in partnership with Opinium, and is a nationally representative sample of the UK population.

Milestones:

- *Clean Air Hub*

The Hub is designed to be the go-to public information source on air pollution and has received 94,000 views, with another 17,000 accessing *Clean Air Hub* information from the UK's first personal air pollution calculator that we launched in September 2020. It is also the site referred to by *ITV* for any viewers needing more information on the subject.

- *Clean Air Day 2020:*

1. Media coverage of Clean Air Day generated 2.2 billion opportunities to see air quality messages through 1,181 news and broadcast items including *Sky News*, *BBC Newsround* and *the Times*.
2. *#CleanAirDay* trended at number 1 on Twitter and was the most used hashtag by politicians across the political spectrum on *Clean Air Day*.

MEASURE 2: Mobilisation of individuals and institutions making environmental improvements

Outcomes:

- *Clean Air Day:*

1. Clean Air Day seems to be helping people to change their behaviour to be less polluting: **People are using quieter or less polluted routes to travel around – protecting them from toxic air pollutants:** In 2017/18 about a quarter of people had used a quieter or less polluted route. By 2020 this had increased to 67% of people and the figure is even higher – at 81% - for those who have heard of *Clean Air Day*.
2. **People are choosing to use active transport instead of cars – reducing the pollution in their local area:** In 2018, 20% of people reported having chosen to walk and cycle instead of using the car. In 2020 this had increased to 37% of people in general and 59% of people who had heard of *Clean Air Day*.

This *data* was collected by Opinium through a nationally representative sample. Although we cannot take the sole credit for these changes – many organisations have played their part, it does suggest that *Clean Air Day* is helping to encourage behavioural change that protects health and reduces air pollution.

Milestones / contributing activities:

- **Clean Air - Schools:**

1. Any school in the UK can now work out the best way to cut air pollution for free through *the Clean Air Schools Framework*. This programme is now being replicated in Spain.
2. We supported schools across London to tackle air pollution through the *London Schools Pollution Helpdesk* and the *London Schools and Nurseries Air Pollution Forum*, with additional bespoke support for three schools in Lambeth.
3. We inspired hundreds of schools to run clean air assemblies, lessons and activities on *Clean Air Day*.
4. We developed a *clean air school vision* to help visualise and inspire action.

- **Clean Air – Healthcare sector:**

1. We developed an *insights report and communications materials* based on pilot projects with 40 respiratory and paediatric health professionals on the best way to communicate air pollution to patients.
2. We continue to support five London hospitals to develop and implement clean air action plans using the *Clean Air Hospital Framework*.

- **Clean Air – Businesses:**

We launched the *Business for Clean Air Initiative*, providing a practical steer for business action on clean air, and by the end of the year 17 corporates have signed up to commit to understanding and addressing their impact on air pollution. Alongside B4CA we launched the *Clean Air Recovery Essentials* to help businesses incorporate opportunities for clean air into Covid-19 recovery plans.

- **Clean Air – Communities:**

We ran a series of online and face-to-face events to support citizen-led groups in three London boroughs to campaign and act on air pollution through the *Cleaner Air for Communities* programme and *London's Air Quality Action Network*.

MEASURE 3: Environmental improvement through national policy, regulations and enforcement

Outcomes:

- We secured policy change, alongside our fellow NGOs, bringing forward the 2030 phase out date for the sale of new petrol and diesel cars, utilising the voice of children and the market signal from Clean Van Commitment signatories.

Milestones:

- We engaged with Department for Education for first time with a view to advancing more systemic support for schools on air pollution.
- GAP continues membership of the *Healthy Air Campaign*, lobbying on WHO limits in the new Environment Bill.
- Through the *School Run Scandal* Lobbying campaign we developed a teaching resource **and supported children's** voice to lobby government on decarbonisation of transport, including in a response to the DfT Decarbonisation of Transport strategy consultation.
- We galvanised and built support for a clean air future through the *Build Back Cleaner Air* project, in the wake of the first Covid-19 lockdown in 2020, to capture lived experience of lower traffic living at that time, to outline emerging evidence on links between Covid-19 and air pollution and to call for clean air to be an integral part of the Covid-19 recovery. *Build Back Cleaner Air* evidence was presented to the London Assembly for their *Clearing the Air report* and to the EFRA Committee *Air Quality and coronavirus: a glimpse of a different future or business as usual report*.
- We organised a *Clean Air Health Summit* in October 2020, including getting WHO and a government Minister, plus 20 leaders in the health sector together to discuss institutionalising the provision of air pollution advice across the health service.
- We conducted quarterly market research into public attitudes and behaviours towards air pollution through the *Clean Air Public Insights Tracker* that have been used to demonstrate the public mandate for action on air pollution to decision makers.

MEASURE 4: Organisations joining the movement to lobby for change and/or mobilise action

Milestones:

• Clean Air – Business:

1. 12 members of the *Business Clean Air Taskforce* supported the launch of *Business for Clean Air* to inspire more businesses to take voluntary action on air pollution.

2. Coordinated an **event** on behalf of the All-Party Parliamentary Group on Air Pollution on the topics of the role of business.
- *Clean Air Day:*
 1. Number of *Clean Air Day* organisational Supporters increased to 270.
 2. Galvanised and reinvigorated 2,200 *Clean Air Day* Participants (individuals and organisations) including through *Clean Air Day LIVE*.
 - *Clean Air - Schools:*
 1. Launched the *National Schools Air Pollution Taskforce* with the aim of ensuring that all UK schools have a clean air plan in place and the funding needed to bring down pollution to WHO standards by end 2025.
 2. Coordinated an **event** on behalf of the All-Party Parliamentary Group on Air Pollution on the topics of schools

4. FINANCIAL REVIEW

4.1 OVERVIEW

Global Action Plan generated a deficit in 2020-21 of £285,572 (2019-20 – surplus of £359,666), of which £393,580 was from restricted funds, resulting in an unrestricted surplus for the year of £108,008 (2019-20 – surplus of £103,338). Total reserves at 31st March 2021 were £462,664, with £193,500 of restricted reserves and £269,164 of unrestricted reserves.

Income in 2020-21 was £1,634,214, a 19% decrease from 2019-20, which benefited from the £177,272 of donated funds that resulted from the merger with London Sustainability Exchange (LSx). In addition, there was a 16% decrease in funding for our Clean Air portfolio, which was impacted by the Covid-19 pandemic. However, income in our Post-consumerism portfolio was at a similar level to last year, and both commercial organisations and trusts & foundations continued to fund the projects that were in progress, or for which we had just won funding, at the start of the Covid-19 pandemic.

The deficit for the year was the result of delivering projects for which restricted funding was received in the prior year. The most significant of these was the KR Foundation funded *Flickers of the Future* project, where £240,790 was brought forward from last year. The project was originally planned to be completed in 2020-21, but the Covid-19 pandemic has resulted in an extended timeline and £116,500 was carried forward at 31st March 2021. However, the *Clean Air for Schools* programme, funded by the Philips Foundation, was completed in the year and the brought forward restricted reserve of £169,645 fully utilised. In addition, the £70,000 of funding for the *Transform Our World* project was utilised in the year. Overall, restricted reserves reduced by £393,580.

A number of projects were partly financed from unrestricted reserves. The most significant was the *Ad-Free Childhood* campaign, where funding from the Joseph Rowntree Charitable Trust was supplemented by £28,987 from unrestricted reserves. Transfers from unrestricted to restricted reserves totalled £72,160 in 2020-21, very similar to the £73,722 in the prior year.

4.2 SIGNIFICANT FUNDERS

- **POST-CONSUMERISM:** Our work with the *Dirt Is Good* project, with household brand Persil, was launched at the end of the prior financial year with funding from Unilever. The programme aims to empower millions of young people across the world to come together to take positive action on the Sustainable Development Goals. Unrestricted income of £365,758 has been recognised in the Statement of Financial Activities in respect of this and associated projects, which were able to move forward despite the Covid-19 pandemic. This

funding and its contribution to GAP's unrestricted surplus helped provide much needed financial stability during an uncertain year.

Funding of £49,500 from the Joseph Rowntree Charitable Trust enabled the *Ad-Free Childhood* campaign to be launched.

Funding of £185,850 was secured in the prior financial year from the #iwill Fund, an initiative of the National Lottery Community Fund and DCMS, for a new programme called *Transform Our World* - a new hub full of free, practical resources for teachers. A restricted reserve of £70,000 carried forward at 31st March 2020 was utilised in the year. This was supplemented by a grant of £30,000 from the Garfield Weston Foundation, of which £21,000 has been carried forward as a restricted reserve at the year end.

A grant of £18,000 to take part in the *Green Influencer Scheme* was secured from the Ernest Cook Trust (supported by the #iwill Fund). The grant part funds a *Green Mentor* post and £14,000 has been carried forward as a restricted reserve at the year end.

In December 2018 GAP won funding of DKK3.1m (approximately £365,000) from the KR Foundation for a youth wellbeing project *Flickers of the Future* – a competition that aims to harness the creativity and passion of early career filmmakers and scriptwriters to develop a film or series that showed a positive human vision of a sustainable future. At 31st March 2020 a restricted reserve of £240,790 was carried forward. The project was originally planned to be completed in 2020-21, but the Covid-19 pandemic has resulted in an extended timeline. The decision was made to use the remaining funding to develop the best three competition entries into short three minute films. The £116,500 carried forward at 31st March 2021, together with the final 10% of the grant funding, will enable this to be accomplished and the project completed.

- **CLEAN AIR:** Income decreased by 16% compared with last year, to a total of £805,852, with activities and funding disrupted by the Covid-19 pandemic. Despite this, we successfully delivered the fourth *Clean Air Day*, which was delayed until October 2020. Funding of £53,650 from the Welsh Government, together with grants of £44,980 from DEFRA and £25,175 from the Scottish Government, ensured events took place throughout Britain. In addition, a number of commercial sponsors provided funding to support the day.

The *Clean Air Hub* is an online resource to provide information about the health impacts of air pollution and was set up using initial funding from DEFRA. This initiative was supported by Kusuma Trust UK last year and the £22,500 of restricted funding carried forward at 31st March 2020 was utilised in the year. An additional £20,000 grant was received from DEFRA during the year to support the *Clean Air Hub* and £17,500 of this funding has been carried forward as a restricted reserve at the year end.

Guy's and St Thomas' Charity were a significant funder in 2020-21. In April 2020 they awarded a grant of £93,500 to undertake research in London on air pollution and Covid-19. In October 2020, a further grant was awarded to run the *Lambeth Schools Clean Air Pilot* project and funding of £120,875 has been received, of which £20,000 has been carried forward as a restricted reserve at the year end.

The John Ellerman Foundation awarded GAP a three year grant to support our Clean Air Team and the first £48,000 instalment was received in April 2020.

The balance of the funding, totalling £28,572, was received from the FIA Foundation for the *Clean Air Schools* initiative and, together with the £8,000 brought forward restricted reserve from last year, enabled the project to be completed.

The next £24,000 instalment of the Trust for London grant for the *Cleaner Air 4 Communities* programme was received, of which £13,500 was carried forward as a restricted reserve at 31st March.

Clean Air projects and programmes linked to *Clean Air Day* continued to secure significant funding from commercial organisations, with a total of £284,180 recognised in the Statement of Financial Activities in 2020-21. This included £40,520 from the members of the *Business Clean Air Taskforce*.

- **SUSTAINABLE BUSINESS:** GAP continued, and extended, our project with the Singapore Green Building Council to deliver training in behaviour change techniques, resulting in further unrestricted income.
- **LSx:** The *Brentford Together* project, funded by the National Lottery Community Fund, and the *Pollinator Paths* project, funded by the Postcode Local Trust, are community-based programmes that were retained in a separate LSx portfolio following the merger, with £46,000 of restricted funding brought forward from last year.

The *Pollinator Paths* project was completed during 2020-21, while further funding of £56,303 was received for the *Brentford Together* project. However, the Covid-19 pandemic delayed the delivery of this project and the next tranche of funding. As a consequence, the programme was supported with £12,537 from unrestricted reserves. The *Brentford Together* project has now been redesigned with an air quality theme and will form part of the Clean Air portfolio from 2021-22.

- **UNRESTRICTED DONATIONS & CORE FUNDING:** Unrestricted donations and grants totalled £104,995, of which £50,000 was a Covid-19 support grant from the Esmée Fairbairn Foundation, received in May 2020. In addition, GAP secured £12,500 of unrestricted funding

from the Artemis Charitable Foundation and £8,500 from Kusuma Trust UK as well as a total of £30,025 from commercial organisations.

Donated Services totalled £48,480, of which £41,480 was pro-bono PR and communications support for Clean Air and Post-consumerism projects and £8,000 was further pro-bono research into air quality from research services company Opinium.

Global Action Plan made use of the Government's Coronavirus Job Retention Scheme in the early months of the Covid-19 crisis and the £36,091 received is included in Other trading activities in the Statement of Financial Activities.

4.3 REVENUE PARTICIPATION AGREEMENTS

Global Action Plan continued to make repayments to Esmée Fairbairn Foundation and CAF Venturesome under the terms of the renegotiated December 2010 revenue participation agreement. **Effective from 1 April 2015 the repayments have been based on 0.75% of GAP's total gross unrestricted income.**

Based on the actual and projected future financial performance of the Charity the loan was revalued at 31st March 2021 which resulted in a credit of £8,829 (2020: £9,554) to the Statement of Financial Activities. At 31st March a loan balance of £12,441 was outstanding. The revenue participation agreements conclude on 31st March 2022.

4.4 RESERVES POLICY

Global Action Plan's long-term objective is to generate unrestricted reserves equal to three months expenditure. Based on the current size of the Charity, this would amount to circa £500,000. This is our target because a high percentage of our cost base (51% in 2020- 21) is payroll cost and, as a result, a period of at least three months is necessary for the organisation to restructure itself to cope with a sudden downturn in income.

During 2020-21 Global Action Plan generated an unrestricted surplus of £108,008 for the year, compared with a surplus of £103,338 in 2019-20, which enabled our unrestricted reserves to increase to £269,164.

At 31st March 2021 GAP had a total of £193,500 of restricted reserves. The most significant of these was a balance carried forward of £116,500 which related to the *Flickers of the Future* programme, funded by the KR Foundation. The other, smaller, reserves carried forward are described in section 4.2 above. The expenditure related to the delivery of these programmes is budgeted to take place during 2021-22, with the expenditure spread throughout the year.

4.5 FINANCIAL CONTROLS

The following controls are in place to ensure that we continue to operate with positive working capital and generate a financial surplus.

INCOME	<ul style="list-style-type: none"> • COSTING STAFF TIME: Standard minimum day rates for each role are derived each year from the approved budget. These rates are designed to cover staff direct costs plus a proportion of overheads and are used for all bids and commercial contract negotiations. Use of lower day rates requires approval from GAP's CEO. • PLANNING SURPLUS: All private-sector projects use the above method to build in a contribution to charitable surplus – if standard rates are used then this should result in a 20% contribution.
FINANCIAL REVIEW	<ul style="list-style-type: none"> • WEEKLY CASHFLOW: The Finance Director reviews a detailed cash flow forecast weekly. • MONTHLY MANAGEMENT ACCOUNTS: The CEO and Treasurer review the monthly management accounts, which include a comparison of actual performance with budget, plus a six-month cash-flow forecast, including the sales pipeline, on a monthly basis. • BOARD REVIEW: The Board receives management accounts each month and these are discussed in detail, together with the sales pipeline, at quarterly Board meetings.
PERFORMANCE CHECK POINTS	<ul style="list-style-type: none"> • A forecast of financial performance for the year is prepared on a quarterly basis for the Board and presented and discussed alongside the sales pipeline of grant funding bids and commercial proposals submitted. • The Senior Management Team review past performance from a financial and impact perspective at both project and departmental level on a quarterly basis. Together with quarterly income and delivery projections this forms the basis of recruitment decisions.
EXPENDITURE	<ul style="list-style-type: none"> • A financial authority limits policy is in place setting out levels of expenditure for approval by the Board, the Senior Management Team and senior staff.

4.6 2021-22 BUSINESS PLAN & GOING CONCERN

The annual business planning process is overseen by the Board and managed by the Senior Management Team.

Ambitious 2021-22 Business Plan to increase income and staffing by over 50%:

Although the Charity adapted quickly and was successful in attracting new funders and retaining existing ones, the Covid-19 pandemic did still limit the ambition of GAP's business plan in 2020-21. As a consequence, the business plan for 2021-22, approved by the Board in early March 2021, anticipated substantial income growth and staff team expansion. Income is budgeted to increase by over 50% compared with 2020-21 and by circa 25% compared with the 2019-20 pre-pandemic income. The staff team is planned to grow substantially with 39 positions budgeted compared with an average of 24 in 2020-21. The budget targeted a further £100,000 unrestricted surplus which would take our reserves to £369,000, closer to our target of 3 months operating costs of £500,000.

Close to 50% of this income was already secured at the time the budget was presented, which gave the Board the confidence to approve this ambitious budget, despite the uncertainties around the continuing impact of Covid-19.

Latest forecasts show full year income targets almost achieved 3 months into the financial year, giving confidence in our growth plans:

We update our financial forecast on a regular basis. The most recent was completed in July. With 94% of the income for the year already secured at that point indications are that we are on track to achieve and likely exceed the business plan, and budgeted unrestricted surplus. This model with the latest income data forms the basis for our cash-flow projections.

Cashflow projections give confidence of stable cash position as far as end of financial year 2022-23:

Although most of our income beyond the end of this financial year has still to be secured, we have prepared a budget for 2022-23 in order to complete a cash-flow projection. Over 25% of the income in this budget is already secured, a substantial improvement on recent years. This early draft of our budget for 2022-23 has income 15% lower than is forecast for 2021-22, but retains all of the staff we have recently recruited to deliver our increased income. Consequently, it is a conservative break-even budget, which will likely be more ambitious when presented to the GAP Board in March 2022. However, the cash-flow projection shows a sufficient cash reserve throughout the next 20 months, to 31st March 2023 at least, to give the Trustees confidence that GAP can withstand an income shortfall and continue as a going concern for the foreseeable future.

A big thank you to our supportive funders: GAP meets its day to day working capital requirements from cash reserves and has a small overdraft facility with the Co-operative Bank, which is repayable on demand. We are very grateful to have a number of funders who provide grants or payment schedules in advance of the delivery of their programmes. The positive impact of this can be seen in the cash balance of £703,636 the Charity held at 31st March 2021. Our thanks in particular to the KR Foundation, and Esmée Fairbairn Foundation whose funding has helped us weather the impact of Covid-19 during 2020-21.

5. FUTURE PLANS

5.1 THE ISSUES WE WILL ADDRESS

In 2021-22 we will be continuing with our existing focus on tackling the root causes of two major environmental and social issues - consumerism and air pollution because:

- The practices, systems and drivers behind these issues are major contributors to the environmental crises we face – climate breakdown, resource depletion and mass extinction.
- A continuation of hyper-consumerism and excessive air pollution continues to harm the physical health and mental wellbeing of billions of people.
- The damage is caused to people in communities that are already least equal and with a pronounced level of harm caused to children.
- These issues are not being addressed appropriately by governments and businesses, who in many cases are still pursuing policies that worsen or at best maintain the problem.

POST-CONSUMERISM:

Within our Post-consumerism work, the changes we continue to focus on:

1. Challenging the systemic drivers of consumerism and unsustainable practise

Specifically we will be building on our End Surveillance Advertising to Kids work through:

- continuing our influencing efforts to get surveillance advertising banned in the UK
- facilitating youth grass roots campaigning to get youth lived experience of the issue in front of decision makers to raise its profile
- increasing international collaboration efforts on surveillance advertising and business models reliant on it to capitalise on collective skills, capacity and also make the most of specific national/regional opportunities
- working with schools to trial routes to create new cultural norms within their schools and communities that support young people and their families to recognise drivers of consumerism, their impacts and choose healthier, more sustainable options.

2. Creating alternative narratives and visions that inspire change.

Specifically we will continue our focus on working with the film & broadcast sector:

- Developing sector future-envisioning workshops and training with major broadcasters **to reach the industry's most influential** talents
- Finding creative routes to turn the latest insights from environmental experts and futurists of what a sustainable future might look like into relatable youth-facing content and get this in front of mass youth audiences

3. Providing young people with the tools, support and the routes to create change today

Specifically, we will be:

- delivering a number of campaigns and initiatives linked to COP26 to get young people's voices heard and give them routes to come together to call for and take action.
- continuing our work to reframe environmental education through equipping environmental educators with the skills and resources they need to reinforce compassionate values and weaken self-interest as part of their work – i.e., *Transform Our World, Dirt Is Good*.
- supporting lobbying and influencing efforts to get more holistic, values-centred environmental learning and skills development into mainstream education and providing schools with the resources they need to make equipping sites and students for a more sustainable future a priority.

And centrally to all the above, ensure that enhancing compassion is seen as the means by which we challenge and ultimately override consumerism as the prevailing narrative.

CLEAN AIR:

Within our Clean Air work, we continue to work towards our strategic objectives focusing on the following changes:

4. Inform and encourage people to change their behaviour to reduce air pollution and protect their health

- Improving public understanding and action on air pollution through creative communications, campaigns and resources.
- Developing the public appetite for governmental and business action on air pollution, and the number of people doing what is within their power to cut pollution.

5. Support organisations to reduce air pollution and protect people's health

- Minimising the number of schools in air pollution hotspots by providing support to schools resources to schools at the local, regional and national level.
- Working with healthcare organisations to reduce the number of hospitals in air pollution hotspots and with health professionals to provide air pollution advice to vulnerable patients.
- Increasing the number of businesses adopting policies and practices that reduce pollution.

6. Pushing policymakers and major polluters for major pollution reductions

- Empowering communities to recognise and realise their vision for clean air by calling for and acting on air pollution in their local areas
- Utilising insights and mobilise stakeholder voices to call for changes to the policy landscape in the UK and at the global level to make it easier and more attractive for businesses, other institutions and individuals to change practices to minimise pollution.

5.2 OUR APPROACH:

We will continue to manage the organisation in the way set out in this document with a focus on keeping our strong staff culture whilst we grow. In addition, we will be doing the following:

Continuing to join forces where possible for greater impact.

We will continue to dedicate much time and effort to collaboration, because we know that **"Movements" will be more** successful in tackling these deep-rooted issues than any one player alone. As such, much of our activity will be designed to inspire more organisations and funders to join the cause, as well as providing more support to enable everyone pushing for the same changes we seek to be as effective as possible.

Building our skills and capacity to deliver our mission:

We will be continuing to build our ability to lobby and influence political decision makers and so will be adding further strategic campaigning roles to the organisation. We will also be building our school support network across the UK with new regional positions in the Midlands, North and South to provide much needed extra resource to students and their teachers in what will **be a resource tight post pandemic "catch-up" year for most schools**. To build our capacity to support our fast growing organisation we are adding to our core support team with new roles in impact measurement, major gift fundraising and HR and increasing our training of senior staff in financial and legal literacy and effective line management.

Putting social justice at the heart of all our work:

Both of the issues we address have huge social justice implications; globally - on the working and living conditions of people abroad; but also locally – for example, disadvantaged communities in the UK are disproportionately affected by the worst air pollution, contribute the least to it and have the fewest resources to protect themselves. As such within each of our areas we will be focusing our support on vulnerable and disadvantaged audiences and also those with least power in the current system – largely young people.

We also continue our journey to be an actively anti-racist organisation with a plan including all staff/trustee training, regular conversation with allies and experts and team diversity targets.

Selecting the most impactful routes and levers for change

We are acutely aware of the size and speed at which things need to change to avert catastrophic climate change. As such this year we will be reviewing the evidence for and efficacy of our theory of change, focus areas and projects through the development of a new impact framework. The framework will help us to make decisions as part of our next three-year strategy on how we focus our resources to play the biggest role we can.

For consistency we will continue to measure our high-level achievements against the four measures used in this and previous Annual Reports but will be supplementing this with a new publicly available annual impact report, highlights from which will be included in next years Annual Report and Accounts.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming/outgoing resources for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records that are sufficient to show **and explain the charitable company's transactions and disclose with reasonable accuracy at** any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as each of the trustees of the charitable company at the date of approval of this report is aware, there is no relevant audit information (information needed by the charitable company's auditor in connection with preparing the audit report) of which the charitable company's auditor is unaware. Each trustee has taken all of the steps that he/she should have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditors: Crowe U.K. LLP has indicated its willingness to be reappointed as statutory auditor.

This report has been prepared taking advantage of the exemptions available under the provisions of the Companies Act 2006 applicable to small companies.

Approved by the Board of Trustees on 6th September 2021 and signed on its behalf by:

Jeremy Oppenheim

Jeremy Oppenheim

Chair, Board of Trustees

201 Borough High Street, London, SE1 1JA

J Katz

Jonathan Katz

Treasurer, Board of Trustees

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INDEPENDENT AUDITOR'S REPORT

To the Members of Global Action Plan

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLOBAL ACTION PLAN

OPINION

We have audited the financial statements of Global Action Plan ('the charitable company') for the year ended 31st March 2021 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the **charitable company's affairs as at 31st March 2021** and of income and expenditure, for the 31st March 2021 then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not **identified material misstatements in the directors' report included within the trustees' report.**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out of pages 34-35, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

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

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable **company's ability to operate or to avoid** a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The only other laws and regulations we considered in this context are General Data Protection Regulations and employment legislation.

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

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the board of trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, analytical review and sample testing of income and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a

higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Julia Poulter

Senior Statutory Auditor

For and on behalf of Crowe U.K. LLP, Statutory Auditor, London

Date: 14th October 2021

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Year to 31 March 2021			Year to 31 March 2020
		Restricted	Unrestricted	Total	
		Funds £	Funds £	£	£
Income from:					
Donations		-	104,995	104,995	124,991
Donation from LSx acquisition	3	-	-	-	177,272
Donated services	4	-	49,480	49,480	181,700
Donations and legacies		-	154,475	154,475	483,963
Other trading activities		-	36,091	36,091	24,617
Investments		-	684	684	864
Charitable activities					
Post-consumerism		103,441	378,901	482,342	481,855
Clean Air		414,102	391,750	805,852	958,818
Sustainable Business		-	98,467	98,467	39,113
LSx		56,303	-	56,303	34,261
Total charitable activities		573,846	869,118	1,442,964	1,514,047
Total	2	573,846	1,060,368	1,634,214	2,023,491
Expenditure on:					
Raising funds		-	55,449	55,449	24,157
Charitable activities					
Post-consumerism		313,174	386,640	699,814	834,517
Clean Air		611,572	358,190	969,762	694,376
Sustainable Business		-	79,190	79,190	29,465
LSx		114,840	731	115,571	81,310
Total charitable activities		1,039,586	824,751	1,864,337	1,639,668
Total	5	1,039,586	880,200	1,919,786	1,663,825
Net (expenditure)/ income		(465,740)	180,168	(285,572)	359,666
Transfers between funds	13	72,160	(72,160)	-	-
Net movement in funds		(393,580)	108,008	(285,572)	359,666
Total funds brought forward		587,080	161,156	748,236	388,570
Total funds carried forward		193,500	269,164	462,664	748,236

The notes on pages 46 to 62 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	31 March 2021 £	31 March 2020 £
Fixed assets:			
Intangible assets		-	-
Tangible assets		9,729	13,816
Total fixed assets	8	<u>9,729</u>	<u>13,816</u>
Current assets:			
Debtors	9	386,171	685,200
Cash at bank and in hand		703,636	438,513
Total current assets		<u>1,089,807</u>	<u>1,123,713</u>
Liabilities:			
Creditors: Amounts falling due within one year	10	(636,872)	(375,688)
Net current assets		<u>452,935</u>	<u>748,025</u>
Total assets less current liabilities		462,664	761,841
Creditors: Amounts falling due after one year	10	-	(13,605)
Net assets		<u>462,664</u>	<u>748,236</u>
The funds of the charity:	12		
Restricted funds	12,13	193,500	587,080
Unrestricted funds	12,13	269,164	161,156
Total charity funds		<u>462,664</u>	<u>748,236</u>

These financial statements were approved and authorised for issue by the Board of Trustees on 6th September 2021 and are signed on their behalf by:



Jeremy Oppenheim
Chair, Board of Trustees



Jonathan Katz
Treasurer, Board of Trustees

201 Borough High Street, London, SE1 1JA
Registered Company in England and Wales No. 2838296

The notes on pages 46 to 62 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	31 March 2021 £	31 March 2020 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>275,575</u>	<u>(6,432)</u>
Cash flows from investing activities:		
Interest received	684	864
Purchase of tangible fixed assets	<u>(3,750)</u>	<u>(7,835)</u>
Net cash used in investing activities	<u>(3,066)</u>	<u>(6,971)</u>
Cash flows from financing activities:		
Repayment of borrowings	<u>(7,386)</u>	<u>(7,422)</u>
Net cash used in financing activities	<u>(7,386)</u>	<u>(7,422)</u>
Change in cash and cash equivalents in the reporting period	<u>265,123</u>	<u>(20,825)</u>
Cash and cash equivalents at the beginning of the reporting period	438,513	459,338
Cash and cash equivalents at the end of the reporting period	<u>703,636</u>	<u>438,513</u>

	31 March 2021 £	31 March 2020 £
Net income for the reporting period	(285,572)	359,666
Adjustments for:		
Depreciation charges	7,837	8,358
Revaluation of borrowings	(8,829)	(9,554)
Interest received	(684)	(864)
Decrease/ (increase) in debtors	299,029	(527,647)
Increase in creditors	263,794	163,609
Net cash provided by operating activities	<u>275,575</u>	<u>(6,432)</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

(a) Charity Information

The Charity is a private limited company (registered number 2838296), which is incorporated and domiciled in the UK and is a public benefit entity. The address of the registered office is 201 Borough High Street, London, SE1 1JA. The Charity is registered in England and Wales (registered number 1026148) and in Scotland (registered number SC041260).

(b) Basis of Preparation of the Accounts

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice.

Going concern

The Trustees have considered the Charity's ability to continue as a going concern for the foreseeable future. Global Action Plan is dependent on unsecured income to meet its future commitments.

Global Action Plan's planning process and financial projections have taken into consideration the issues and risks around income generation and reserves as set out in the trustees' report, as well as the current economic climate and its potential impact on income and planned expenditure.

The Charity was successful in attracting new funders and delivering the large majority of its existing funded projects in 2020-21, despite the challenges posed by the Covid-19 pandemic. However, Covid-19 did adversely impact some of our programmes and our Clean Air income. As a consequence, the business plan for 2021-22, approved by the Board in early March 2021, anticipated substantial income growth. Income is budgeted to increase by over 50% compared with 2020-21 and by circa 25% compared with the 2019-20 pre-pandemic income. The budget targeted a further circa £100,000 unrestricted surplus.

We update our financial forecast on a regular basis. The most recent was completed in July. It shows that we are still on track to achieve our business plan, and budgeted unrestricted surplus, with 94% of the income for the year now secured.

1. ACCOUNTING POLICIES (CONTINUED)

A preliminary budget for 2022-23 assumes a 15% reduction in income versus 2021-22, but retains the staff we have recently recruited to deliver our increased income, and is therefore quite a conservative, break-even, budget. Over 25% of the income in this budget is already secured, a substantial improvement on recent years. The resulting cash-flow forecast through until March 2023 shows that cash is expected to remain above £250,000, with an average balance of £750,000 across the 20-month period.

A sensitivity analysis has been performed, with a circa 20% reduction in income, and a modest headcount reduction. This produces a cash-flow forecast very similar to the base budget.

Consequently, Global Action Plan are confident that any further income shortfall can be managed, and the Charity continue as a going concern for the foreseeable future.

(c) Donations and grants receivable

Donations and grants receivable, including capital grants, are brought into the accounts on receipt or when receivable, where the Charity has certainty of receipt. Income is deferred only when:

- the Charity has still to fulfil significant conditions before becoming entitled to the income; or
- the donor has specified that the income is to be expended in a future period.

(d) Donated services

Donated services comprise donated services and facilities and are included in income where such donations are financially quantifiable, at an estimate of the value of the benefit to the Charity.

(e) Sales of products and services

In respect of contracts or ongoing services, turnover represents the value of work done in the year including estimates of amounts not invoiced. Turnover in respect of long-term contracts & contracts for ongoing services is recognised by reference to the stage of completion. Sales of products & services represent amounts invoiced during the year, exclusive of value added tax.

(f) Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended are allocated to the particular activity where the cost relates directly to that activity. Certain costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by personnel on those activities or, if not appropriate, in proportion to the income attributable to those activities.

1. ACCOUNTING POLICIES (CONTINUED)

(g) Costs of raising funds

Costs of raising funds incorporate the salaries, direct expenditure and overhead costs of the staff involved in **raising voluntary income for the Charity's use**.

(h) Charitable activities costs

Charitable activities costs comprise those costs incurred in pursuing the charitable aims of the Charity. In particular, they include the costs of delivering Global Action Plan's programmes to participators.

(i) Support costs

Support costs are those costs incurred by the Charity in development and support of its main activities and projects. These are absorbed within direct project costs as shown in note 5. Support costs are allocated to the various charitable activities on the basis of the proportion of direct staff costs incurred by each activity.

(j) Pension costs

The company operates two defined contribution pension schemes for employees. The assets of the scheme are held separately from those of the Charity. The annual contributions payable are charged to the profit and loss account.

(k) Fund accounting

Funds held by the Charity can be:

- Unrestricted general funds – these are funds without specified purpose and are available as general funds.
- Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between funds are made to cover deficits on individual restricted funds and to recognise fixed assets acquired with restricted income, but with no further restriction on use, within unrestricted funds.

1. ACCOUNTING POLICIES (CONTINUED)

(l) Operating Lease Agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits in equal annual amounts over the period of the lease.

(m) Fixed Assets

Fixed assets are included at cost.

Depreciation is calculated so as to write off the cost of fixed assets over their anticipated useful life. It is applied on a straight-line basis at the following rates:

Intangible assets	Website	33%
Tangible assets	Interactive display equipment	20%
	Office equipment	33%

Where fixed assets are located within an unrestricted fund and are utilised on a temporary basis within a restricted fund the depreciation charge is apportioned between funds on a rational basis.

Fixed assets costing less than £500 are not capitalised.

Impairment reviews are carried out annually on the net book value of fixed assets.

(n) Website development costs

Website planning costs are charged to the Statement of Financial Activities (SOFA) as incurred. Other website costs are capitalised as an intangible fixed asset only where they lead to the creation of an enduring asset delivering tangible future benefits whose value is at least as great as the amount capitalised. An impairment review is undertaken of the net asset value of the website at each Balance Sheet date. Expenditure to maintain or operate the developed website is charged to the SOFA.

(o) Segmental analysis

Material segments are separately disclosed on the face of the SOFA, based on the audience and nature of projects. The segments Schools & Youth and Wellbeing & Consumerism in the prior year accounts have been combined into a single segment called Post-consumerism so as to better reflect current and future activities and funding. It also aligns the accounts disclosure with the way in which the Charity operates internally, and describes its activities to external audiences.

1. ACCOUNTING POLICIES (CONTINUED)

(p) Financial Instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise trade and other creditors.

Loans arising from revenue participation agreements are held at fair value at the balance sheet date, with gains and losses being recognised within the Statement of Financial Activities, as described in note 10.

(q) Key Judgements and assumptions

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The charity recognises its liability arising from revenue participation agreements which involves a number of estimations with regard to future income as disclosed in note 10.

In the view of the Trustees, no other assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

2. ANALYSIS OF INCOME

	Restricted	Unrestricted	Total
	£	£	£
Voluntary income			
Esmée Fairbairn Foundation	-	50,000	50,000
Artemis Charitable Foundation	-	12,500	12,500
Kusuma Trust UK	-	8,500	8,500
Donations from Commercial Organisations	-	30,025	30,025
Individual donations	-	3,970	3,970
	-	104,995	104,995
Donated Services	-	49,480	49,480
Other trading activities			
Government Grants	-	36,091	36,091
Investments			
Interest income	-	684	684
Income from charitable activities			
Post-consumerism			
Joseph Rowntree Charitable Trust	49,500	-	49,500
Garfield Weston Foundation	30,000	-	30,000
Ernest Cook Trust	18,000	-	18,000
Public Sector and Not for Profit Organisations	5,941	4,593	10,534
Commercial Organisations	-	374,308	374,308
	103,441	378,901	482,342
Clean Air			
Guy's and St Thomas' Charity	214,375	-	214,375
John Ellerman Foundation	48,000	-	48,000
FIA Foundation	28,572	-	28,572
Trust for London	24,000	-	24,000
National and Local Government	90,155	100,370	190,525
Public Sector and Not for Profit Organisations	9,000	7,200	16,200
Commercial Organisations	-	284,180	284,180
	414,102	391,750	805,852
Sustainable Business			
Public Sector and Not for Profit Organisations	-	98,000	98,000
Commercial Organisations	-	467	467
	-	98,467	98,467
LSx			
National Lottery Community Fund	56,303	-	56,303
	56,303	-	56,303
Total income	573,846	1,060,368	1,634,214

3. DONATION FROM LSx ACQUISITION

During the previous financial year ended 31st March 2020, the merger of Global Action Plan and London Sustainability Exchange (LSx) was completed.

The combination of charities has been accounted for as the acquisition of the net assets of LSx by GAP. The fair value of the assets and liabilities acquired has been recognised as a donation in the Statement of Financial Activities (2020 - £177,272).

4. DONATED SERVICES

	Year to 31 March 2021	Year to 31 March 2020
	£	£
Professional and consultancy fees	49,480	94,500
Office space and costs	-	7,200
Project equipment	-	80,000
	<u>49,480</u>	<u>181,700</u>

In addition to donated services, the Charity has been supported by a small number of volunteers. Students have taken part in short-term internships which have contributed to both the programmes delivered and their studies. In addition, the Charity has benefited from the support of an HR specialist.

5. ANALYSIS OF EXPENDITURE

			Appportioned	Appportioned	
	Staff Costs	Other Direct Costs	Staff Support Costs	Other Support Costs	Total Costs
	£	£	£	£	£
Post-consumerism	297,693	284,204	32,322	85,595	699,814
Clean Air	482,057	296,762	52,340	138,603	969,762
Sustainable Business	19,394	52,114	2,106	5,576	79,190
LSx	39,674	60,182	4,308	11,407	115,571
Raising funds	39,717	-	4,313	11,419	55,449
Support costs	95,389	252,600	(95,389)	(252,600)	-
Total expenditure	973,924	945,862	-	-	1,919,786

Staff support costs and other support costs have been allocated to charitable activities in proportion to direct staff costs of those activities. Comparatives for the above are given on the face of the Statement of Financial Activities. Within support costs, above, governance costs totalled £35,777 (2020 - £33,253).

	Year to 31 March 2021 £	Year to 31 March 2020 £
Expenditure is stated after charging:		
Depreciation of intangible fixed assets	-	2,111
Depreciation of tangible fixed assets	7,837	6,247
Total depreciation	<u>7,837</u>	<u>8,358</u>
Auditor's remuneration:		
External audit	14,750	13,300
Other services	-	4,000
	<u>14,750</u>	<u>17,300</u>
Rental under operating leases::		
Premises	111,235	135,643
Equipment	2,345	1,612
	<u>113,580</u>	<u>137,255</u>

6. EMPLOYEES AND STAFF COSTS

	Year to 31 March 2021 £	Year to 31 March 2020 £
Wages and salaries	864,187	675,691
Social security costs	82,886	64,479
Employer's contribution to pension schemes	26,851	20,082
	<u>973,924</u>	<u>760,252</u>

There was one redundancy and termination payment made during the year totalling £11,350 (2020 - nil).

The emoluments of one member of staff, including benefits in kind, are within the range of £60,000 to £69,999 (2020 – one in the range £60,000 to £69,999).

The remuneration paid to, and employee benefits received by, key management during the financial year, together with the associated employer's National Insurance contributions, totalled £218,628 (2020 - £185,253). The constitution of the Charity forbids any trustee to be remunerated. No expenses were reimbursed to the Trustees during the year (2020 - £nil).

The average number of staff employed by the Charity during the year was 24 (2020- 20), of which an average of 12 (2020- 9) staff were employed part-time.

7. TAXATION

The company is a registered charity, and it is considered that its activities and relationships are such that no corporation taxation liability will arise.

8. FIXED ASSETS

	Intangible assets Website	Tangible assets		Total Fixed assets
		Interactive display equipment	Office equipment	
	£	£	£	£
Cost				
At 31 March 2020	254,193	48,498	39,806	342,497
Additions	-	-	3,750	3,750
At 31 March 2021	<u>254,193</u>	<u>48,498</u>	<u>43,556</u>	<u>346,247</u>
Depreciation				
At 31 March 2020	254,193	48,498	25,990	328,681
Charge for year	-	-	7,837	7,837
At 31 March 2021	<u>254,193</u>	<u>48,498</u>	<u>33,827</u>	<u>336,518</u>
Net Book Value				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>9,729</u>	<u>9,729</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>13,816</u>	<u>13,816</u>

9. DEBTORS

	2021 £	2020 £
Trade debtors	324,469	526,124
Other debtors	-	172
Prepayments	34,465	30,042
Accrued income	27,237	128,862
	<u>386,171</u>	<u>685,200</u>

10. CREDITORS

Amounts falling due within one year:-

	2021	2020
	£	£
Loans	12,441	15,051
Trade creditors	167,591	40,338
Other creditors	5,308	5,335
Taxation and social security	26,991	58,066
Accruals	55,791	72,098
Deferred income	368,750	184,800
	<u>636,872</u>	<u>375,688</u>

Amounts falling due after one year:-

	2021	2020
	£	£
Loans due between one & two years	-	13,605
	<u>-</u>	<u>13,605</u>

Movement in deferred income:-

	2021	2020
	£	£
Brought forward	184,800	65,999
Amount deferred in the year	328,500	161,800
Released to the Statement of Financial Activities	(144,550)	(42,999)
	<u>368,750</u>	<u>184,800</u>

The Charity's overdraft facility is secured by a fixed and floating charge over all of the Charity's assets and interest is charged at a rate of 4.0% above the bank's published base rate.

At the year end, Global Action Plan had loans totalling £12,441, the outstanding balance of loans made in December 2010 by the Esmée Fairbairn Foundation and Venturesome, a subsidiary of the Charities Aid Foundation. All loans are unsecured. Under the terms of the revenue participation agreement, which was amended in July 2015, this will be repaid in quarterly instalments from future revenue between 1st April 2016 and 31st March 2022 at a cost of 0.75% of total gross unrestricted income. The loans were revalued at 31st March 2021 which resulted in a credit of £8,829 to the Statement of Financial Activities.

11. CAPITAL

The company has no share capital, being limited by guarantee. There are ten members of the company, who are also the Directors of the company and Trustees of the Charity, each of whom has undertaken to contribute £1 in the event of the company being wound up.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed Assets	-	9,729	9,729
Cash	236,620	467,016	703,636
Net current assets excluding cash	(43,120)	(207,581)	(250,701)
	<u>193,500</u>	<u>269,164</u>	<u>462,664</u>

Prior year comparatives: -

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed Assets	-	13,816	13,816
Cash	231,414	207,099	438,513
Net current assets excluding cash	355,666	(46,154)	309,512
Creditors: Amounts falling due after one year	-	(13,605)	(13,605)
	<u>587,080</u>	<u>161,156</u>	<u>748,236</u>

13. MOVEMENT IN FUNDS

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Restricted funds					
Post-consumerism	321,200	103,441	(313,174)	31,033	142,500
Clean Air	219,880	414,102	(611,572)	28,590	51,000
LSx	46,000	56,303	(114,840)	12,537	-
Total restricted funds	587,080	573,846	(1,039,586)	72,160	193,500
Unrestricted funds	161,156	1,060,368	(880,200)	(72,160)	269,164
Total funds	748,236	1,634,214	(1,919,786)	-	462,664

Transfers of £72,160 were transferred from unrestricted reserves to restricted reserves to cover a deficit on restricted funds.

The segments Schools & Youth and Wellbeing & Consumerism in the prior year accounts have been combined into a single segment called Post-consumerism so as to better reflect current and future activities and funding.

Prior year comparatives: -

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Restricted funds					
Post-consumerism	330,752	439,604	(517,614)	68,458	321,200
Clean Air	-	469,465	(251,445)	1,860	219,880
LSx	-	93,987	(51,391)	3,404	46,000
Total restricted funds	330,752	1,003,056	(820,450)	73,722	587,080
Unrestricted funds	57,818	1,020,435	(843,375)	(73,722)	161,156
Total funds	388,570	2,023,491	(1,663,825)	-	748,236

Transfers of £73,722 were transferred from unrestricted reserves to restricted reserves to cover a deficit on restricted funds.

13. MOVEMENT IN FUNDS (Continued)

Purposes of restricted funds:

Post-consumerism:

In 2019 funding was secured from the KR Foundation to develop and run a programme called *Flickers of the Future*. This is a competition that aims to harness the creativity and passion of early career filmmakers and scriptwriters to develop a film that shows a positive human vision of a sustainable future. The aim for the film is to create the first ever feature film which shows the personal benefits that come with living in a way which is generative to our wellbeing and to our planet. The project is being guided by a panel of experts from the creative industries and from academia.

Funding was secured in the prior financial year from the #iwill Fund, an initiative of the National Lottery Community Fund and DCMS, for a programme called *Transform Our World* which provides teachers with a portal to access high quality activities developed by a range of NGOs linked to the sustainable development goals. Garfield Weston Foundation provided GAP with a grant in the year to support the ongoing programme.

Funding was secured in the prior financial year from the Waste Electrical and Electronic Equipment Fund (WEEE Fund) for a project to increase the recovery and recycling rates of personal electronic equipment.

Ernest Cook Trust awarded GAP a grant for the *Green Influencer Scheme* which provides funding to recruit a green mentor.

Joseph Rowntree Charitable Trust provided a grant to launch the *Ad-Free Childhood* campaign, which aims to implement a policy ask to stop the targeting of young children in online advertising platforms.

Clean Air

During the year further funding was received from both the Scottish Government and from DEFRA to promote *Clean Air Day*, to raise awareness of the health implications of air pollution and to encourage communities, businesses and schools to take actions to reduce air pollution.

Further funding was received in the year from the FIA Foundation for a clean air schools initiative with the title *The School Run Scandal: A special Clean Air Day investigation*.

Further funding was received in the year from the Clean Air Fund for a demonstrator project with the title *Mobilising health professionals to help tackle air pollution and protect patient health*.

The Philips Foundation awarded GAP two grants in the prior year for the *Clean Air for Schools* programme which aims to achieve lasting improvements in air quality around schools in the Greater Manchester Area.

The Kusuma Trust UK provided a grant in 2020 to support social media campaigns to promote the *Clean Air Hub*, the development of which was financed during the year by DEFRA.

Funding was received in the year from Guy's & St Thomas' Charity to run two programmes, the first focused on the impact Covid-19 had on air pollution and response to continue to improve air quality. The second programme focused on activities and advice on how to improve air quality with schools in and around Lambeth.

Further funding was secured from Trust for London for the *Cleaner Air 4 Communities* programme for an in-depth campaign to support residents living in three London Boroughs outside the Ultra-Low Emissions Zone. The grant also provided funding to continue to develop **London's Air Quality Action Network**, a project that had previously been delivered by LSx with a Trust for London grant.

The John Ellerman Foundation awarded GAP a three year grant to support our Clean Air Team and the first instalment was received in 2020.

LSx

The *Brentford Together* project, funded by the National Lottery Community Fund is a three-year programme to tackle isolation and poor physical health in Brentford, West London, through co-produced health and wellbeing sessions and a team of volunteer Community Coordinators helping to reach out and engage people in the community.

14. COMMITMENTS UNDER OPERATING LEASES

At 31st March 2021 the Charity had total future minimum lease payments under non-cancellable operating leases in each of the following periods:

	Premises	Premises	Equipment	Equipment
	2021	2020	2021	2020
	£	£	£	£
Not later than one year	129,981	111,130	1,048	2,135
Between one and five years	65,400	195,381	-	1,048
	<u>195,381</u>	<u>306,511</u>	<u>1,048</u>	<u>3,183</u>

15. PENSIONS

The Charity operates two defined contribution pension schemes. The charge to the Statement of Financial Activities for the year is £26,851 (2020 - £20,082). There are outstanding contributions of £5,308 (2020 - £5,336), but no prepaid contributions at the year end.

16. RELATED PARTY TRANSACTIONS

During the year, there have been no related party transactions that require disclosure under FRS 102.

In the prior year the Charity made payments under a contract with Acre Resources Limited (Acre), a recruitment agency specialising in the sustainability sector. Acre recruited for a newly created position at Global Action Plan and provided interim support while the recruitment took place, as well as a project consultant to deliver a specific project. Andy Cartland, Global Action Plan's Deputy Chair of Trustees, is a Director of and shareholder in Acre Resources Limited. The total amount paid to Acre (excluding VAT) was £19,819.

17. STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 MARCH 2020

Year to 31 March 2020				
	Notes	Restricted Funds £	Unrestricted Funds £	Total £
Income from:				
Donations		-	124,991	124,991
Donation from LSx acquisition	3	64,726	112,546	177,272
Donated services	4	161,500	20,200	181,700
Donations and legacies		226,226	257,737	483,963
Other trading activities		-	24,617	24,617
Investments		-	864	864
Charitable activities				
Post-consumerism		358,104	123,751	481,855
Clean Air		389,465	569,353	958,818
Sustainable Business		-	39,113	39,113
LSx		29,261	5,000	34,261
Total charitable activities		776,830	737,217	1,514,047
Total	2	1,003,056	1,020,435	2,023,491
Expenditure on:				
Raising funds		-	24,157	24,157
Charitable activities				
Post-consumerism		517,614	316,903	834,517
Clean Air		251,445	442,931	694,376
Sustainable Business		-	29,465	29,465
LSx		51,391	29,919	81,310
Total charitable activities		820,450	819,218	1,639,668
Total	5	820,450	843,375	1,663,825
Net income		182,606	177,060	359,666
Transfers between funds	13	73,722	(73,722)	-
Net movement in funds		256,328	103,338	359,666
Total funds brought forward		330,752	57,818	388,570
Total funds carried forward		587,080	161,156	748,236



201 Borough High Street, London, SE1 1JA

Telephone 020 3817 7636

Charity registered in England and Wales No. 1026148, in Scotland No. SC041260

VAT No. 625 994 009