



OUR LIVES. OUR PLANET.

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

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.

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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:	Notcutt House, 36 Southwark Bridge Rd, London SE1 9EU

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	Tom Rippin
Jonathan Katz – Treasurer & Secretary	Sue Welland
Andy Cartland – Deputy Chair	Jennette Arnold OBE
Francisca Rockey (appointed 16 May 2022)	Professor Francis Kelly (appointed 16 May 2022)
Advait Kuravi (appointed 16 May 2022)	Martyn Williams (appointed 16 May 2022)
Katie Hill (appointed 16 May 2022)	Clover Hogan (resigned on 6 th December 2021)
Tim Brooks (resigned on 4 th March 2022)	Lisa Poole (resigned on 4 th March 2022)
Ellen Miles (resigned on 13 th April 2021)	
Murray Birt (resigned on 4 th March 2022)	

KEY MANAGEMENT:

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

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

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

There are no professional fundraising organisations used and so no monitoring processes are required.

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): 21-22 actual: 37% due to new appointees being 4/5 male – next intake (end of 2022) we will recruit only female trustees;
- *ethnicity* (target: 13% BAME/other): 21-22 actual: 27%.

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 2021-22 were:

- **Skillsets:**
 - Organisational strategy;
 - Risk, financial and organisational management;
 - Sustainability & Climate Science;
 - Campaigning and Strategy

- Advocacy
- Marketing & Branding;
- Public Affairs;
- Youth environmental engagement.
- **Experience:**
 - Public sector;
 - Private sector – both FTSE100 + SME.
 - Third Sector

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:

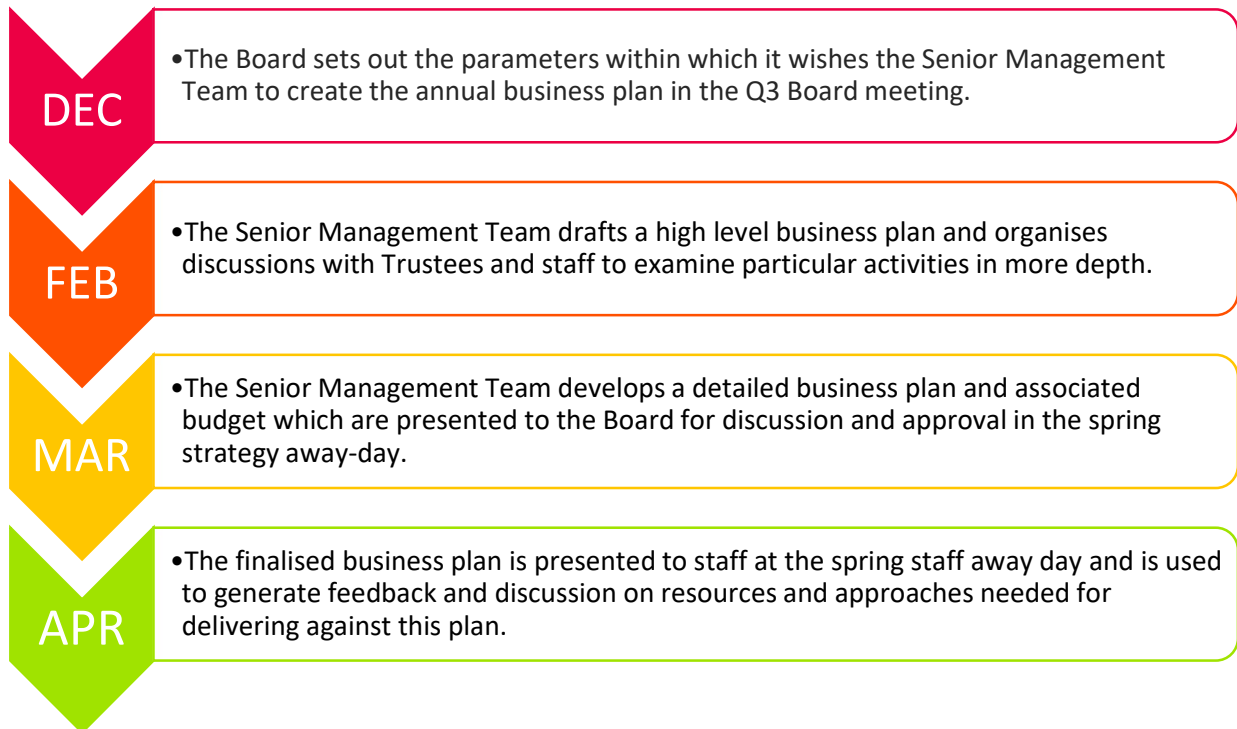
The Board sets the remuneration of the CEO, who is subject to an annual appraisal process. Their salary is benchmarked against this position in other similar sized charities.

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 2021-22 include:

- **Clean Air Day** – GAP convenes a group of over 200 organisations (from the British Heart foundation to Mitsubishi UK 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 to 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 identified the following major risk areas for 2021-22:

1. CEO absence from March 22 may disrupt ability to achieve strategic plan, fundraising targets and staff culture.

MITIGATION: *Solidify strategy and business plan in advance of CEO leaving, ensure Board continuity during time of absence to take strategy forward. Establish senior fundraising team to ensure GAP income resilience.*

Recruit senior team member to join team permanently as Strategy and Advocacy Director and stand in as CEO for better stability than interim option; Marketing Director to step up as Deputy CEO during CEO maternity with oversight of people/operations and culture for stability. Obtain additional contractor support for increased financial and operational control.

2. Lack of time/space/resources of beneficiaries to engage with our initiatives:

Schools in particular (a major audience for us) are still struggling with the aftermath of students spending many hours away from the classroom – and trying to close large attainment gaps between students from low-income households and the rest of the school cohort.

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.

3. Volatile economic climate with steeply rising costs and probable recession

The economic climate is beyond GAP's control and hard to anticipate or estimate impact on our fundraising, staff morale and retention and on the dynamics of the debates in which we're directly engaged. Ultimately, being clear about strategy, ensuring our work is relevant to the economic climate and cost of living crisis and developing a strong, diverse funding pipeline will be key to maintaining future momentum.

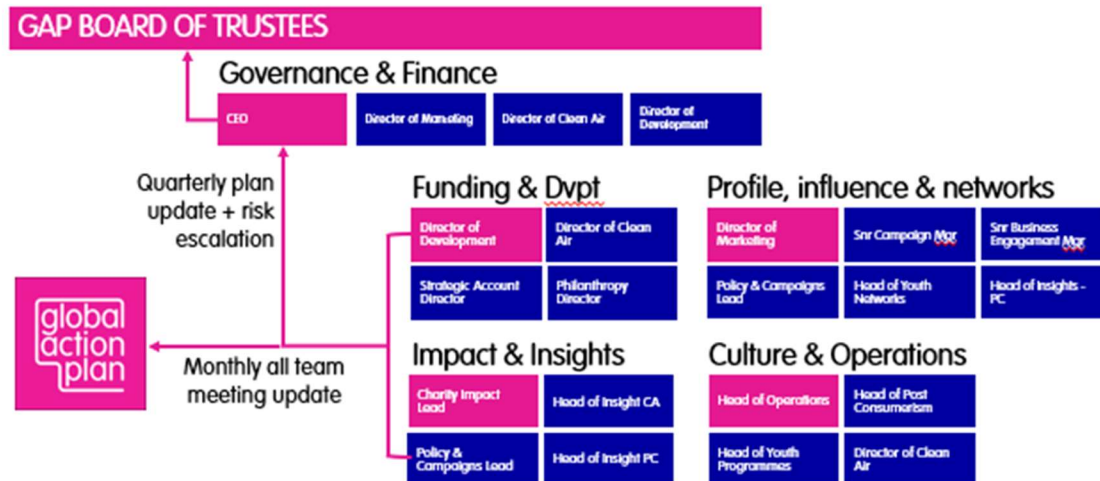
MITIGATION: *Given we cannot influence the external environment, we will pursue two courses of mitigation over the next 12 months: The first is to be very conservative with costs, only replacing staff who leave and/or bringing in new staff when we have already secured funding to cover their salaries, reducing other costs wherever possible (with flexibility in project costs – for instance delivering work in house rather than contracting and budgets such as marketing). The second is largely spending the 22/23 budget set aside for merit-based salary awards on cost of living increases with those on lower salaries being the recipients of the largest percentage increase.*

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:

1. **GOVERNANCE & FINANCE**
 - 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.
2. **FUNDING & DEVELOPMENT**
 - 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).
3. **CULTURE & OPERATIONS**
 - 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.

4. IMPACT & INSIGHTS

- 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.

5. PROFILE, INFLUENCE AND NETWORKS

- 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 green and thriving world where everyone can enjoy happy and healthy lives withing the Earth's limits.

MISSION Global Action Plan tackles the root causes of our climate and nature crisis through research, campaigns and collective action that reconnect human and planetary health

Our lives, our 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 us from our first breath to our last, and can damage every organ in our body. As well as impacting our physical health, air pollution also affects brain health and cognition, and can impair children's ability to learn. Globally air pollution is responsible for 7 million deaths per annum, including an estimated 36,000 in the UK. 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

Consumerism and a healthy planet are not compatible. GAP's role in creating a sustainable future is to ignite the Post Consumerism movement, bringing people together to concentrate on the leverage points that have the greatest potential to trigger systemic change.

We are working to bring Consumerism's time as the dominant ideology to an end. Our work is particularly aimed at young people who (a) are most vulnerable to the personal and planetary harm consumerism is doing, and (b) are the generation with the potential to create a Post Consumerist world.

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

1. Expose the harm of messaging that pressures people to consume excessively and push for tighter regulatory reductions to it.

We do this by and by raising awareness of the damage consumerist messages cause to young people's mental wellbeing and to the planet.

Our current focus is on campaigning for an end to surveillance 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. Inspire mass audiences to imagine a world beyond consumerist norms where people live well, and within the Earth's limits

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. We do this by encouraging and empowering creatives and media professionals to make TV, audio and film content that show people living healthy, happy, sustainable lives within systems that enable them to do so.

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. Nurture young people's ability and inclination to create a Post Consumerist world where people and planet thrive

We do this by campaigning for systems of education that support societal transformation towards a sustainable world. AND BY developing research-led education programmes that activate compassionate values, fire up imaginations, create shifts in beliefs and worldviews, and mobilise youth-led collective action.

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, Dirt Is Good, Buy Now Get next Day, and Schools Good Life Charter* – see achievements section for more details.

2.32 CLEAN AIR

Our vision is a world with clean air, where people and planet are prioritised over pollution and profit. Our strategic aim is to end the burning of fossil fuels in urban areas to improve health and environmental outcomes by 2030, and we will do this by mobilising and enabling organisations and their stakeholders to act towards a clean air future.

We are working towards the following strategic objectives:

1) Organisations, especially those that look after the most vulnerable, are clean air places

Projects delivered against this objective in 2021/22 include: *Lambeth Schools Project* and *London Schools Pollution Helpdesk* – supporting schools to tackle air pollution; *Clean Air Hospital Framework* support to hospitals across London; *Integrated Care for Cleaner Air* – developing and implementing a Clean Air Framework for ICSs; *Business for Clean Air initiative* – supporting businesses to act on air pollution.

2) Government legislation, regulation and investment drives systemic change on air pollution

Projects delivered against this objective in 2021/22 include: *Clean Air Day* – the ‘ask’ as part of the UK’s largest air pollution campaign; consultation responses and supporting sector campaigning on the Clean Air Act.

3) People and communities, including the most vulnerable, understand and act on air pollution, including collective action to campaign for system-wide changes.

Projects in this area include: *Cleaner Air for Communities* - fostering community action on air pollution; *Clean Air Day* – the UK’s largest air pollution campaign; *Mobilising health professionals (national GPs and Islington) projects* - to train and equip health professionals to provide air pollution advice to patients; *Freedom to breathe* – educating children across the world about air pollution and supporting them to call on the UN Committee on the Rights of the Child to elevate their right to clean air.

3. ACHIEVEMENTS AND PERFORMANCE

GAP adapted quickly to the restrictions put in place at the beginning of 2020-21 through to 2021-22 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* – is a movement which works with young creatives to help us imagine a more sustainable future
 1. We created the #FlickersoftheFuture Instagram channel as a home for young creatives visualisations of a positive sustainable future and to act as an ongoing source of

inspiration for youth audiences and the wider creative sector. We paired up 13 young artists with insights from sustainability experts and futurists to combine their knowledge and creativity into beautifully curated posts to share the existing knowledge of how a sustainable future can be a better one for people and planet. The artwork has been made **freely available** to the environmental and media sectors to download and use in their communications.

2. We have also worked with our 3 Flickers of the Future winners to 3 short films that leave audiences feeling hopeful about our ability to take action to tackle the climate and ecological crisis and that life will be better in many ways when we do.
- **MEASURE 2: Mobilisation of individuals and institutions making environmental improvements**

Milestones:

- *Schools Good Life Charter*

1. In partnership with Hammersmith and Fulham Council and the West London Partnership, we are working with 6 Hammersmith and Fulham schools to become low consumption havens. We are working with the whole schools to help them be places where students can develop resilience to consumption pressures and add their voices and experience to calls for change. Each school will develop its own "good life charter" to guide students and staff how the school can empower low consumption good lives of their students. This year we have built partnerships with the schools and developed the structure of the workshops to run with students. Delivery will begin in September 2022.

- *Buy Now Get Next Day*

1. We worked with 10 schools in socio-economically disadvantaged areas to help students understand the range of negative impacts from an increasing culture of "buy now get next day". Students learned about the impacts on mental health from excessive online advertising, the physical health harms from increased air pollution, and the environment harms from the products sold. We have equipped 267 students with the skills to become confident campaigners, and are now working with them to hold government and business to account on the damage caused to their health and wellbeing by the pressures online to "buy it now".

- *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

2. The online community continues to grow with now 5600 registered users and over 50 partner organisations contributing resources, events and programmes to help teachers bring environmental action into the classroom.
3. We have hosted nationwide events, such as the online *Youth Summit 2021* and National Careers Week Panel, and eight teacher training events covering topics highlighted as most important
4. We launched the *Schools Climate Action Planner* in September 2021, with 185 users to date, using the tool to support schools on their sustainability journeys
5. We have worked in 39 schools across England, delivering youth social action projects, and have engaged over 16,000 young people in youth social action so far
6. Our Transform our World Youth Ambassadors are a key aspect of the work we do, feeding into the design and delivery of our events. We have recently recruited our next cohort of 15 young people who will design and lead in the delivery of a youth campaign and the *Youth Summit 2022* in November 2022.
7. We support fifteen regional student led networks in addition to the UK Schools Sustainability Network (UKSSN). We will be hosting the *Transform Our World* Youth Summit 2022 in November at the same time as COP27, 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 unite in compassion and take action on the issues they care about.

1. With research partners at the University of Reading and the University of Gloucester we conducted surveys with 681 7- to 14-year-olds to test the impact of the DIG school's programme. Results demonstrated that in comparison to a control group, students who took part in the DIG schools programme were significantly more likely to view other children as compassionate. They also had significantly higher motivation, skills, knowledge and confidence to take action to help people and nature. We will continue to measure impact at 6 and 12 months after completing the programme. Results will be published in a white paper in 2023.
2. We conducted 6 online focus groups with parents of 7–14-year-olds which told us that parents want to communicate more about social and environmental issues but don't always know how to do it. They feel children can and should take action and want to help them to do it together, but parents need help to do this effectively. They often avoid talking to other parents about it in case they come across as preachy.
3. To support the dissemination of our Generation Action research and promote Dirt Is Good to education practitioners and education thought leaders, we spoke at a variety of external events including: a session at the NEU Annual Conference in April 2021, an RSA Virtual Coffeehouse Conversation in June 2021, and a training event to the NEU

Health and Safety Officers' Briefing in November 2021. We also spoke about Dirt Is Good on episode 21 of the Doorways to Sustainable Schools podcast, published June 2021.

4. We launched the *Dirt Is Good schools programme* in the UK and Chile. To date, the programme has empowered 2,589 young people in Chile and 3,763 young people across the UK to take action on issues they care about. The programme is due to launch in Thailand, India and Brazil in the next 12 months and will soon be available in 6 languages.

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

Milestones:

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

1. We successfully lobbied the influential cross party committee scrutinising the UK Online Safety Bill to recommend that the bill be amended to bring paid-for advertising within its scope and to consider surveillance advertising harmful in and of itself. The Bill – currently on pause due to political turmoil – has not been amended to include these provisions, but we continue to lobby.
2. We were a founding member of the powerful #peoplevsbigtech coalition that pushed for regulation of big tech in Brussels. Collectively we achieved an important milestone with the recently enacted Digital Services Act banning surveillance advertising to minors in Europe. The provision is not watertight, but it is a huge step forward and provides a crucial platform for ongoing campaigning.
3. We took part in several high level roundtable events with the Department for Culture, Media and Sport to inform their ongoing review of Online Advertising Programmes, making the case that far greater state regulation was required.

Outcomes:

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

GAP commissioned tech researchers to investigate YouTube's treatment of children, uncovering for the first time the vast number of 'trap ads' that lure very young children of age-appropriate youtube videos and onto unregulated third party sites advertising violent 18+ games and other age-inappropriate content. The investigation was covered as an exclusive in the Daily Mail.

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

Outcomes:

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

GAP released an investigation highlighting Facebook's duplicity regarding its advertising practices to children. The platform had previously announced that advertisers would no longer be able to target under 18s with specific interests or characteristics. Our investigation revealed that instead Facebook has brought this capability in-house and its algorithms are 'optimising' ads for teens. The investigation received world-wide coverage."

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 2021:

1. 82% of people think air pollution should be a priority for the UK, an increase of 11% over the last 3 years.
2. 50% of people have now heard of Clean Air Day

Since 2017, 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 over 86,000 views. It is also the site referred to by ITV for any viewers needing more information on the subject, particularly during episodes of high air pollution across the country. The site is also linked to by at least 40 local authorities to support the spread of information on air pollution across the UK.

Clean Air Day 2021:

3. 1,600 broadcast and news article mentions including BBC Newsround, The Guardian and the Daily Mail.
4. #CleanAirDay trended at number 1 on Twitter for the fifth year running and was the top hashtag used by MPs on the day.

MEASURE 2: Mobilisation of individuals and institutions making environmental improvements

Outcomes:

Clean Air Day 2021:

- 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: 70% of people now report using quieter or less polluted routes when walking or cycling, an increase of 28% since 2017.
- People are choosing to use active transport instead of cars – reducing the pollution in their local area: 64% of people now choose to walk or cycle instead of using a car for short journeys – an increase of 22% since 2017.

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.

Lambeth Schools:

We worked in partnership with Arup and the University of Surrey with three schools in Lambeth to help them develop and implement clean air action plans. The measures implemented included 22 education, behaviour change and technical interventions that helped cut air pollution benefitting the health of 700+ children, as well as the school staff & wider community:

- A temporary road closure (similar to a school street) at St Andrew's CoE School for Car Free Day reduced the concentrations of airborne particulate matter by up to 36%.
- Repairing windows at Henry Fawcett School allowed an increase in window opening and hence in ventilation rate of 12.5%. This improved indoor air quality by reducing carbon dioxide by up to 40%.
- The use of air cleaning devices during school hours at St Mark's CoE School reduced the in-class concentrations of particulate matter by up to 59%.
- Installing a green screen at the front boundary of St Andrew's CoE School close to a busy road gave reductions in the concentrations of particulate matter of up to 44% during cross-wind conditions.
- 7 STEM air quality workshop resource packs were created. Each workshop consists of multiple activities for teachers to use, aimed at KS2-3 students. These are hosted on Transform Our World as a collection of Clean Air Campaign resources and linked through the Clean Air for Schools Framework:
- Arup's Air Quality in Schools Intervention Toolkit was also created and includes technical briefing notes for 15 physical interventions. It is hosted free of charge on Transform Our World and is linked through the relevant case studies and the Clean Air for Schools Framework.

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 has now been replicated in Spain and the Clean Air Schools Framework Spain has been launched in partnership with GAP Spain.
2. We supported 42 schools across London to tackle air pollution through the *London Schools Pollution Helpdesk* and the *London Schools and Nurseries Air Pollution Forum*, working with them to implement 138 different interventions to improve air quality.
3. We established the *London Schools Pollution Helpdesk* website as a hub for air pollution information, advice and supporting resources and this was viewed over 5000 times by over 1450 users.
4. We inspired hundreds of schools to run clean air assemblies, lessons and activities on *Clean Air Day*.

Clean Air – Healthcare sector:

5. We organised co-design workshops and then produced and delivered teaching sessions to 40 GPs on a national programme and to 18 GPs and primary care health professionals in the London Borough of Islington. The teaching informed GPs about the health impacts of air pollution and supported them to speak to their patients about reducing their exposure to air pollution through simple measures, and reducing their air pollution emissions.
6. We agreed a new package of support to Barts Hospital trust with seminars and webinars to support their *Clean Air Hospital Framework* activities.
7. We provided teaching and support, implementing clean air action plans to initiate *Clean Air Hospital Frameworks* for five London hospitals.
8. We researched and produced the 'Levers for Change' report on the health impacts of air pollution in the North East of England, in partnership with the 'Clean Air Initiative' working with Boehringer Ingelheim. We engaged with a wide range of health organisations both in the North East and nationally to design a clean air Framework tool for the new, regional, Integrated Care Systems.
9. We researched and generated messaging regarding the sources and impacts of indoor air pollution, for use in campaigns. This was ratified by colleagues in Public Health England to ensure accuracy.

Clean Air – Businesses:

We engaged the business community in many ways:

1. Wrote and launched White Paper, 'Air Pollution: the next business challenge' - which provides recommendations for over 15 industry sectors on how to address air pollution in their business.
2. Organised business webinar on Clean Air Day, 'Businesses new responsibility: respecting a child's right to clean air' attracting 61 registered participants. The webinar was opened by the UN Special Rapporteur on Human Rights and the Environment, David Boyd, and comprised of a NGO-Business panel, including two representatives from the companies within the Business Clean Air Taskforce.
3. Published two articles outlining the business case for tackling air pollution were published; in edie, 'Human rights: 10 years on and businesses have a new responsibility' and Ethical Corporation, 'A decade after the UN Guiding Principles, companies have a new responsibility'.
4. Worked with Zender Cleaner Air Solutions to explore how companies can consider how they can protect the health of their staff and customers from indoor air pollution.
5. Published article, 'Air pollution should not be all in a hard day's work' in Hazards Magazine, based on findings from the Zehnder clean air project.
6. By February 2022, Business for Clean Air had acquired 43 signatories to the initiative.
7. Maintained the Business Clean Air Taskforce throughout 2021-2022, managing membership ~10 companies.

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:

ULEZ:

We developed key messaging in support of the London ULEZ expansion for the clean air movement to mobilise around and encouraged people to respond positively to the consultation. This support will have helped the expansion of the ULEZ go through.

Freedom to breathe:

The Blueair and Global Action Plan partnership launched an education programme and campaign called *Freedom to breathe*. Through local delivery partners in each focus country (China, India, the United States and United Kingdom) the programme educated children in schools on the importance of breathing clean air and what they can do to minimize their exposure to common sources of harmful pollution. We empowered young people to join and lead our campaign call to claim their right to clean air, supported by a coalition of partners including businesses and civil society.

During a virtual event in November 2021, where the 29,000+ children's calls were shared with the UNCRC and supported by 62 civil society organisations, academics and businesses - Mr Philip Jaffé, Vice-Chair of the Committee on the Rights of the Child acknowledged the children's right to clean air and confirmed it will be elevated within the UNCRC.

Milestones:

- We lobbied on the Environment Bill (now Act) calling for the government to aim for World Health Organisations guideline limits. We supported the Healthy Air Campaign in the clean air movement's campaign on this issue, including signing on to letters to ministers and encouraging people to respond to lobby for WHO limits.
- Provided policy briefing and advice to DHSC and the Registrar drafting the Chief Medical Officer's (CMO) annual report that is due out autumn 2022.
- Presented at a health roundtable with the CMO, Mayor of London and Minister. The Royal College of Physicians subsequently agreed to promote GAP's resources for health professionals and host on their website.
- 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 – Communities:

We ran a series of online events with Citizens UK 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*.

1. Developed a manifesto (set of asks) ahead of a citizen's assembly in the London borough of Barnet before the Council elections in May 2022.

2. Supported 15 groups in the London boroughs of Barnet and Enfield to undertake pollution monitoring citizen science, measure and map air pollution. Increased skills within community groups around campaigning for air pollution.
3. Delivered an 'Introduction to air pollution' workshop aimed at the three boroughs, with representatives from five community groups
4. Produced a webinar and podcast with Enfield Climate Action Forum about air pollution in Enfield reaching 2,725 people.
5. Gathered 'lived experience' from participants and created pen portraits.
6. Presented at the Westminster Health Forum.
7. Met with Council representatives in Barnet, Enfield, and Lewisham to build relationships and identify opportunities to work together.

Clean Air Day 2021:

1. 250 organisations engaged as Clean Air Day Supporters.
2. Over 350 activities and events held from Glasgow to Gloucester.

4. FINANCIAL REVIEW

4.1 OVERVIEW

Global Action Plan generated an overall surplus in 2021-22 of £28,248 (2020-21 – deficit of £285,572), and an unrestricted surplus for the year of £71,318 (2020-21 – surplus of £108,008). Total reserves at 31st March 2022 were £490,912, with £150,430 of restricted reserves and £340,482 of unrestricted reserves.

Income in 2021-22 was £2,704,914, a 66% increase from 2020-21. Both of our main portfolios grew their income. Post-consumerism achieved almost threefold growth to £1,432,037, with a significant increase in both unrestricted commercial income, and restricted grants from trusts & foundations. There was a 28% increase in funding to £1,027,924 for our Clean Air portfolio.

A restricted deficit for the year of £43,070 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 £116,500 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 although the main project is now complete a small project extension continues into 2022-23.

Both the *Flickers of the Future* project and the *Ad-Free Childhood* campaign, funded by the Joseph Rowntree Charitable Trust, had their funding supplemented from unrestricted reserves. Transfers from unrestricted to restricted reserves totalled £83,205 in 2021-22, compared with £72,160 in the prior year.

4.2 SIGNIFICANT FUNDERS

- **POST-CONSUMERISM:** Our work with the *Dirt Is Good* project, with household brand Persil, continued this 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 £582,789 has been recognised in the Statement of Financial Activities in respect of this and associated projects. This funding and its contribution to GAP's unrestricted surplus helped provide much needed financial stability during the continuing uncertain economic times.

A project targeting "Generation Z" aimed at breaking down barriers to climate action was delivered during the year with significant funding from Telefonica UK Ltd.

Further funding of £676,700 was secured in the year from the #iwill Fund, an initiative of the National Lottery Community Fund and DCMS, to expand our *Transform Our World* hub, full of free, practical resources for teachers, and run a series of schools based action programmes and youth campaigns. The year one funding of £338,350 was recognised in the Statement

of Financial Activities and £50,000 of this was carried forward at 31st March 2022 as a restricted reserve.

A grant of £100,000 was received from the Esmée Fairbairn Foundation for a young person-led campaign pressing for an end to online behavioural advertising that causes mental ill-health, increased air pollution, and a broken climate. This was the first year of three years of funding totalling £300,000. A restricted reserve of £60,930 was carried forward at 31st March 2022.

Funding of £40,500 from the Joseph Rowntree Charitable Trust enabled the *Ad-Free Childhood* campaign, launched in the prior year, to be continued.

A further grant of £18,000 to take part in the *Green Influencer Scheme* was received from the Ernest Cook Trust (supported by the #iwlll Fund). The grant part funds a *Green Mentor* post and £20,000 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 aimed 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. The project was originally planned to be completed in 2020-21, but the Covid-19 pandemic resulted in an extended timeline. At 31st March 2021 a restricted reserve of £116,500 was carried forward and these funds were spent during 2021-22 and the main project concluded. A small follow on project will take place during 2022-23, funded by the final 10% of the grant.

- **CLEAN AIR:** Income increased by 28% compared with last year, to a total of £1,027,924, after activities and funding were disrupted last year by the Covid-19 pandemic. GAP successfully delivered the fifth *Clean Air Day* in June 2021. Grants of £51,066 from DEFRA and £25,175 from the Scottish Government, and income of £15,000 from the Welsh Government, ensured that events took place throughout Britain. In addition, several 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. At 31st March 2021 a restricted reserve of £17,500 was carried forward and these funds, together with a further grant of £40,440, were spent during 2021-22. In addition, £37,779 was received from DEFRA to support our clean air work with health professionals.

Guy's and St Thomas' Charity continued to be a significant funder in 2021-22. In October 2020, a grant was awarded to run the *Lambeth Schools Clean Air Pilot* project and funding was received, of which £20,000 was carried forward as a restricted reserve at 31 March 2021. This was spent in 2021-22, together with further funding of £120,875, as the project was successfully concluded. In addition, a grant of £55,000 was received from Guy's and St Thomas' Charity to run the *London Schools Pollution Helpdesk*, together with £57,000 of funding from the Greater London Authority.

In August 2021 GAP was awarded a grant of £126,082 by Islington Borough Council to fund a project to mobilise GPs across Islington to encourage patients to adopt habits that can reduce their exposure and contribution to air pollution. A total of £88,257 from this grant was received in the year and £40,000 was carried forward as a restricted reserve at 31st March.

In 2020 the John Ellerman Foundation awarded GAP a three year grant to support our Clean Air Team and the second £48,000 instalment was received in April 2021.

Instalments totalling £49,000 of the Trust for London grant for the *Cleaner Air 4 Communities* programme were received during the year, of which £20,000 was carried forward as a restricted reserve at 31st March.

GAP's success in running *Clean Air Day* continued to secure funding from commercial organisations, with a total of £320,615 recognised in the Statement of Financial Activities in 2020-21. This included £41,550 from the members of the *Business Clean Air Taskforce* and a significant project, funded by Blueair AB, to mobilise children across several countries to claim their right to clean air.

- **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, was a community-based programme retained in a separate LSx portfolio following the merger. The final £113,589 of grant funding was received during 2021-22 and the project concluded.
- **UNRESTRICTED DONATIONS & CORE FUNDING:** Unrestricted donations and grants totalled £78,436, of which £30,000 was unrestricted funding from the Artemis Charitable Foundation and £36,538 from commercial organisations.

Donated Services totalled £8,000, further pro-bono research into air quality from research services company Opinium.

4.3 REVENUE PARTICIPATION AGREEMENTS

During the year Global Action Plan made the final 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 had been based on 0.75% of GAP's total gross unrestricted income.

The loans were revalued annually which resulted in a credit to the Statement of Financial Activities in the year of £2,784 (2021- £8,829). There was no remaining balance outstanding at 31 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 £600,000. This is our target because a high percentage of our cost base (51% in 2021- 22) 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 2021-22 Global Action Plan generated an unrestricted surplus of £71,318 for the year, compared with a surplus of £108,008 in 2020-21, which enabled our unrestricted reserves to increase to £340,482.

At 31st March 2022 GAP had a total of £150,430 of restricted reserves. The most significant of these was a balance carried forward of £60,930 which related to the *Buy Now Get Next Day* campaign, funded by the Esmée Fairbairn 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 2022-23, 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 2022-23 BUSINESS PLAN & GOING CONCERN

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

The business plan for 2022-23, approved by the Board in early March 2022, anticipated only modest further growth. Income was budgeted to increase by 7.5% compared with 2021-22, with circa 40 staff positions budgeted, compared with an average of 36 in 2021-22. The budget targeted a further £150,000 unrestricted surplus which would take our reserves to £490,000, closer to our target of 3 months operating costs of £600,000.

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 budget, despite the uncertainties around the continuing impact of Covid-19 and the economic climate.

We update our financial forecast on a regular basis. The most recent was completed in July and was reviewed and approved by the Board at their July meeting. The deteriorating economic outlook has led us to slightly reduce our income forecast. We now anticipate a very similar level of income to that achieved in 2021-22, with close to 70% of this income secured for the year. This would deliver a smaller unrestricted surplus of circa £50,000. This model forms the basis for our cash-flow projections.

Although most of our income beyond the end of this financial year has still to be secured, we have prepared a budget for 2023-24 in order to complete a cash-flow projection. Over 10% of the income in this budget is already secured. This early draft of our budget for 2023-24 has income 5% lower than is forecast for 2022-23, 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 2023. However, the cash-flow projection shows a sufficient cash reserve throughout the next 20 months, to 31st March 2024 at least, to give the Trustees confidence that GAP can withstand an income shortfall and continue as a going concern for the foreseeable future.

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 £562,840 the Charity held at 31st March 2022.

5. FUTURE PLANS

5.1 THE ISSUES WE WILL ADDRESS

In 2022-23 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 changes practices to minimise pollution.

5.2 OUR APPROACH:

We will continue to manage the organisation in the way set out in 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 3rd October 2022 and signed on its behalf by:

Jeremy Oppenheim

Jeremy Oppenheim

Chair, Board of Trustees

J Katz

Jonathan Katz

Treasurer, Board of Trustees

Notcutt House, 36 Southwark Bridge Rd, London SE1 9EU

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 2022 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 2022 and of income and expenditure, for the 31st March 2022 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 and and the Charities and trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

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 and the Charities Accounts (Scotland) Regulation 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. 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 and The Charities and Trustee Investment (Scotland) Act 2005 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 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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 Porter

Senior Statutory Auditor

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

Date: 7th October 2022

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 2022

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Year to 31 March 2022			Year to 31 March 2021
		Restricted Funds	Unrestricted Funds	Total	
		£	£	£	£
Income from:					
Donations		-	78,436	78,436	104,995
Donated services	3	-	8,000	8,000	49,480
Donations and legacies		-	86,436	86,436	154,475
Other trading activities		-	-	-	36,091
Investments		-	178	178	684
Charitable activities					
Post-consumerism		498,425	933,612	1,432,037	482,342
Clean Air		523,691	504,233	1,027,924	805,852
Sustainable Business		-	44,750	44,750	98,467
LSx		113,589	-	113,589	56,303
Total charitable activities		1,135,705	1,482,595	2,618,300	1,442,964
Total	2	1,135,705	1,569,209	2,704,914	1,634,214
Expenditure on:					
Raising funds		-	77,143	77,143	55,449
Charitable activities					
Post-consumerism		610,700	843,963	1,454,663	699,814
Clean Air		537,691	452,535	990,226	969,762
Sustainable Business		-	41,045	41,045	79,190
LSx		113,589	-	113,589	115,571
Total charitable activities		1,261,980	1,337,543	2,599,523	1,864,337
Total	4	1,261,980	1,414,686	2,676,666	1,919,786
Net (expenditure)/ income		(126,275)	154,523	28,248	(285,572)
Transfers between funds	12	83,205	(83,205)	-	-
Net movement in funds		(43,070)	71,318	28,248	(285,572)
Total funds brought forward		193,500	269,164	462,664	748,236
Total funds carried forward		150,430	340,482	490,912	462,664

The notes on pages 47 to 62 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	31 March 2022 £	31 March 2021 £
Fixed assets:			
Intangible assets		-	-
Tangible assets		19,852	9,729
Total fixed assets	7	<u>19,852</u>	<u>9,729</u>
Current assets:			
Debtors	8	473,716	386,171
Cash at bank and in hand		562,840	703,636
Total current assets		<u>1,036,556</u>	<u>1,089,807</u>
Liabilities:			
Creditors: Amounts falling due within one year	9	(565,496)	(636,872)
Net current assets		<u>471,060</u>	<u>452,935</u>
Net assets		<u>490,912</u>	<u>462,664</u>
The funds of the charity:	11		
Restricted funds	11,12	150,430	193,500
Unrestricted funds	11,12	340,482	269,164
Total charity funds		<u>490,912</u>	<u>462,664</u>

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board of Trustees on 3rd October 2022 and are signed on their behalf by:



.....
Jeremy Oppenheim
Chair, Board of Trustees



.....
Jonathan Katz
Treasurer, Board of Trustees

Notcutt House, 36 Southwark Bridge Rd, London SE1 9EU
Registered Company in England and Wales No. 2838296

The notes on pages 47 to 62 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	31 March 2022 £	31 March 2021 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>(113,975)</u>	<u>275,575</u>
Cash flows from investing activities:		
Interest received	178	684
Purchase of tangible fixed assets	<u>(17,342)</u>	<u>(3,750)</u>
Net cash used in investing activities	<u>(17,164)</u>	<u>(3,066)</u>
Cash flows from financing activities:		
Repayment of borrowings	<u>(9,657)</u>	<u>(7,386)</u>
Net cash used in financing activities	<u>(9,657)</u>	<u>(7,386)</u>
Change in cash and cash equivalents in the reporting period	<u>(140,796)</u>	<u>265,123</u>
Cash and cash equivalents at the beginning of the reporting period	703,636	438,513
Cash and cash equivalents at the end of the reporting period	<u>562,840</u>	<u>703,636</u>

	31 March 2022 £	31 March 2021 £
Net income for the reporting period	28,248	(285,572)
Adjustments for:		
Depreciation charges	7,219	7,837
Revaluation of borrowings	(2,784)	(8,829)
Interest received	(178)	(684)
(Increase)/ Decrease in debtors	(87,545)	299,029
(Decrease) /Increase in creditors	(58,935)	263,794
Net cash provided by operating activities	<u>(113,975)</u>	<u>275,575</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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 business plan for 2022-23, approved by the Board in early March 2022, anticipated income growth of 5% compared with 2021-22. The budget targeted a further £150,000 unrestricted surplus.

We update our financial forecast on a regular basis. The most recent was completed in July and was reviewed and approved by the Board at their July meeting. The deteriorating economic outlook has led us to reduce our income forecast. We now anticipate a very similar level of income to that achieved in 2021-22, with close to 70% of this income secured for the year. This would deliver a smaller unrestricted surplus of circa £50,000.

1. ACCOUNTING POLICIES (CONTINUED)

A preliminary budget for 2023-24 assumes a 5% reduction in income versus 2022-23, but retains the staff we have recently recruited to deliver our increased income, and is therefore quite a conservative, break-even, budget. Over 10% of the income in this budget is already secured, comparable to recent years. The resulting cash-flow forecast through until March 2024 shows that cash is expected to remain above £275,000, with an average balance of £500,000 across the 20-month period.

A sensitivity analysis has been performed, with a circa 18% 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 probability 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.

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 9.

(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 9.

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			
Artemis Charitable Foundation	-	30,000	30,000
Donations from Commercial Organisations	-	36,538	36,538
Individual donations	-	11,898	11,898
	-	78,436	78,436
Donated Services	-	8,000	8,000
Investments			
Interest income	-	178	178
Income from charitable activities			
Post-consumerism			
#iwill National Lottery Community Fund	338,350	-	338,350
Esmée Fairbairn Foundation	100,000	-	100,000
Ernest Cook Trust	18,000	-	18,000
Joseph Rowntree Charitable Trust	40,500	-	40,500
Public Sector and Not for Profit Organisations	1,575	53,148	54,723
Commercial Organisations	-	880,464	880,464
	498,425	933,612	1,432,037
Clean Air			
Guy's and St Thomas' Charity	175,875	-	175,875
John Ellerman Foundation	48,000	-	48,000
Trust for London	49,000	-	49,000
National and Local Government	242,717	149,591	392,308
Public Sector and Not for Profit Organisations	8,099	34,027	42,126
Commercial Organisations	-	320,615	320,615
	523,691	504,233	1,027,924
Sustainable Business			
Public Sector and Not for Profit Organisations	-	34,750	34,750
Commercial Organisations	-	10,000	10,000
	-	44,750	44,750
LSx			
National Lottery Community Fund	113,589	-	113,589
	113,589	-	113,589
Total income	1,135,705	1,569,209	2,704,914

3. DONATED SERVICES

	Year to 31 March 2022	Year to 31 March 2021
	£	£
Professional and consultancy fees	8,000	49,480
	<u>8,000</u>	<u>49,480</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.

4. ANALYSIS OF EXPENDITURE

			Appportioned	Appportioned	
	Staff Costs	Other Direct Costs	Staff Support Costs	Other Support Costs	Total Costs
	£	£	£	£	£
Post-consumerism	620,536	631,313	42,658	160,156	1,454,663
Clean Air	546,798	264,714	37,590	141,124	990,226
Sustainable Business	9,762	28,091	672	2,520	41,045
LSx	30,578	73,017	2,102	7,892	113,589
Raising funds	58,141	-	3,997	15,005	77,143
Support costs	87,019	326,697	(87,019)	(326,697)	-
Total expenditure	<u>1,352,834</u>	<u>1,323,832</u>	<u>-</u>	<u>-</u>	<u>2,676,666</u>

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 £32,314 (2021 - £35,777).

4. ANALYSIS OF EXPENDITURE (Continued)

	Year to 31 March 2022 £	Year to 31 March 2021 £
Expenditure is stated after charging:		
Depreciation of tangible fixed assets	<u>7,219</u>	<u>7,837</u>
Auditor's remuneration:		
External audit	15,500	14,750
Other services	<u>4,295</u>	<u>-</u>
	<u>19,795</u>	<u>14,750</u>
Rental under operating leases::		
Premises	129,981	111,235
Equipment	<u>2,664</u>	<u>2,345</u>
	<u>132,645</u>	<u>113,580</u>

5. EMPLOYEES AND STAFF COSTS

	Year to 31 March 2022 £	Year to 31 March 2021 £
Wages and salaries	1,200,836	864,187
Social security costs	117,142	82,886
Employer's contribution to pension schemes	<u>34,856</u>	<u>26,851</u>
	<u>1,352,834</u>	<u>973,924</u>

There were no redundancy and termination payment made during the year (2021 – one payment of £11,350).

The emoluments of one member of staff, including benefits in kind, are within the range of £60,000 to £69,999 (2021 – 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 £234,376 (2021 - £218,628). The constitution of the Charity forbids any trustee to be remunerated. No expenses were reimbursed to the Trustees during the year (2021 - £nil).

The average number of staff employed by the Charity during the year was 36 (2021- 24), of which an average of 20 (2021- 12) staff were employed part-time.

6. 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.

7. FIXED ASSETS

	Intangible assets Website	Tangible assets		Total
		Interactive display equipment	Office equipment	Fixed assets
	£	£	£	£
Cost				
At 31 March 2021	254,193	48,498	43,556	346,247
Additions	-	-	17,342	17,342
At 31 March 2022	<u>254,193</u>	<u>48,498</u>	<u>60,898</u>	<u>363,589</u>
Depreciation				
At 31 March 2021	254,193	48,498	33,827	336,518
Charge for year	-	-	7,219	7,219
At 31 March 2022	<u>254,193</u>	<u>48,498</u>	<u>41,046</u>	<u>343,737</u>
Net Book Value				
At 31 March 2022	<u>-</u>	<u>-</u>	<u>19,852</u>	<u>19,852</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>9,729</u>	<u>9,729</u>

8. DEBTORS

	2022	2021
	£	£
Trade debtors	430,278	324,469
Other debtors	993	-
Prepayments	22,445	34,465
Accrued income	20,000	27,237
	<u>473,716</u>	<u>386,171</u>

9. CREDITORS

Amounts falling due within one year:-

	2022	2021
	£	£
Loans	-	12,441
Trade creditors	49,966	167,591
Other creditors	7,809	5,308
Taxation and social security	52,651	26,991
Accruals	73,824	55,791
Deferred income	381,246	368,750
	<u>565,496</u>	<u>636,872</u>

Movement in deferred income:-

	2022	2021
	£	£
Brought forward	368,750	184,800
Amount deferred in the year	381,246	328,500
Released to the Statement of Financial Activities	(368,750)	(144,550)
	<u>381,246</u>	<u>368,750</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.

In the prior year 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 were unsecured. Under the terms of the revenue participation agreement, which was amended in July 2015, these were 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 annually which resulted in a credit to the Statement of Financial Activities in the year of £2,784 (2021- £8,829). There was no remaining balance outstanding at 31 March 2022.

10. CAPITAL

The company has no share capital, being limited by guarantee. There are eleven 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.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed Assets	-	19,852	19,852
Cash	11,370	551,470	562,840
Net current assets excluding cash	139,060	(230,840)	(91,780)
	<u>150,430</u>	<u>340,482</u>	<u>490,912</u>

Prior year comparatives: -

	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>

12. MOVEMENT IN FUNDS

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Restricted funds					
Post-consumerism	142,500	498,425	(610,700)	83,205	113,430
Clean Air	51,000	523,691	(537,691)	-	37,000
LSx	-	113,589	(113,589)	-	-
Total restricted funds	<u>193,500</u>	<u>1,135,705</u>	<u>(1,261,980)</u>	<u>83,205</u>	<u>150,430</u>
Unrestricted funds	<u>269,164</u>	<u>1,569,209</u>	<u>(1,414,686)</u>	<u>(83,205)</u>	<u>340,482</u>
Total funds	<u>462,664</u>	<u>2,704,914</u>	<u>(2,676,666)</u>	<u>-</u>	<u>490,912</u>

Transfers of £83,205 were transferred from unrestricted reserves to restricted reserves to cover a deficit on restricted funds.

12. MOVEMENT IN FUNDS (Continued)

Prior year comparatives: -

	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.

Purposes of restricted funds:

Post-consumerism: Further funding was secured in the year from the #iwill Fund, an initiative of the National Lottery Community Fund and DCMS, to expand our *Transform Our World* hub of free, practical, resources for teachers, and run a series of schools based action programmes and youth campaigns.

A grant was received from the Esmée Fairbairn Foundation for a young person-led campaign pressing for an end to online behavioural advertising that causes mental ill-health, increased air pollution, and a broken climate.

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

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

In 2019 funding was secured from the KR Foundation to develop and run a project called *Flickers of the Future*. This was a competition that aimed 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 project will conclude in 2022-23.

Clean Air

During the year further funding was received from both DEFRA and the Scottish Government 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.

In addition, DEFRA awarded grants to run the *Clean Air Hub*, an online resource to provide information about the health impacts of air pollution, and to support our clean air work with health professionals.

Guy's and St Thomas' Charity provided further funding to run the *Lambeth Schools Clean Air Pilot*, a project focused on activities and advice on how to improve air quality with schools in and around Lambeth. In addition, a grant was received from them to run the *London Schools Pollution Helpdesk*.

In August 2021 GAP was awarded a grant by Islington Borough Council to fund a project to mobilise GPs across Islington to encourage patients to adopt habits that can reduce their exposure and contribution to air pollution.

In 2020 the John Ellerman Foundation awarded GAP a three year grant to support our Clean Air Team and the second instalment was received in April 2021.

Further funding was received 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.

LSx

The *Brentford Together* project, funded by the National Lottery Community Fund was 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. The project finished in 2021-22.

13. COMMITMENTS UNDER OPERATING LEASES

At 31st March 2022 the Charity had total future minimum lease payments under non-cancellable operating leases in each of the following periods:

	Premises	Premises	Equipment	Equipment
	2022	2021	2022	2021
	£	£	£	£
Not later than one year	65,400	129,981	660	1,048
Between one and five years	-	65,400	-	-
	<u>65,400</u>	<u>306,511</u>	<u>660</u>	<u>1,048</u>

14. PENSIONS

The Charity operates two defined contribution pension schemes. The charge to the Statement of Financial Activities for the year is £34,856 (2021 - £26,851). There are outstanding contributions of £7,809 (2021 - £5,308), but no prepaid contributions at the year end.

15. RELATED PARTY TRANSACTIONS

During the year, Global Action Plan received a donation from Systemiq, a system change organisation, and certified B Corp, in the sustainability sector. Jeremy Oppenheim, Global Action Plan's Chair of Trustees, is a Director and shareholder at Systemiq. The total amount received from Systemiq was £20,000.

In the prior year 2020, Global Action Plan received a donation from Systemiq of £20,000.

16. STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 MARCH 2021

Year to 31 March 2021

	Notes	Restricted Funds £	Unrestricted Funds £	Total £
Income from:				
Donations		-	104,995	104,995
Donated services	3	-	49,480	49,480
Donations and legacies		-	154,475	154,475
Other trading activities		-	36,091	36,091
Investments		-	684	684
Charitable activities				
Post-consumerism		103,441	378,901	482,342
Clean Air		414,102	391,750	805,852
Sustainable Business		-	98,467	98,467
LSx		56,303	-	56,303
Total charitable activities		573,846	869,118	1,442,964
Total	2	573,846	1,060,368	1,634,214
Expenditure on:				
Raising funds		-	55,449	55,449
Charitable activities				
Post-consumerism		313,174	386,640	699,814
Clean Air		611,572	358,190	969,762
Sustainable Business		-	79,190	79,190
LSx		114,840	731	115,571
Total charitable activities		1,039,586	824,751	1,864,337
Total	4	1,039,586	880,200	1,919,786
Net (expenditure)/ income		(465,740)	180,168	(285,572)
Transfers between funds	12	72,160	(72,160)	-
Net movement in funds		(393,580)	108,008	(285,572)
Total funds brought forward		587,080	161,156	748,236
Total funds carried forward		193,500	269,164	462,664



Notcutt House, 36 Southwark Bridge Rd, London SE1 9EU
Charity registered in England and Wales No. 1026148, in Scotland No. SC041260
VAT No. 625 994 009