



OUR LIVES. OUR PLANET.

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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	Sue Welland – Deputy Chair
Jonathan Katz – Treasurer & Secretary	Jennette Arnold OBE
Francisca Rockey	Professor Francis Kelly
Advait Kuravi	Martyn Williams
Katie Hill	Tom Rippin (resigned 20 March 2023)
Andy Cartland (resigned 20 March 2023)	

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 – Deputy 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): 22-23 actual: 36% for most of the year, 44% by the end;
- *ethnicity* (target: 13% BAME/other): 22-23 actual: 27%.
- *age*: (target: 2 youth trustees – 18-25): 22-23 actual: 2

We aim to readdress the current gender imbalance through our next recruitment round in Autumn 2023.

SKILLS AND EXPERIENCE: Trustees are recruited to fill specific skill-sets and experience areas identified as required in our 3 year strategy to ensure the effective forward-looking management of the organisation. The skills/experience areas sought and covered in 2022-23 were:

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

- Sustainability & Climate Science;
- Campaigning;
- Advocacy;
- Marketing & Branding;
- Public Affairs; and
- Youth environmental engagement.
- **Experience:**
 - Public sector;
 - Private sector – both FTSE100 + SME; and
 - 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 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 Leadership 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 3year strategy and long term (2030) goals. These annual business plans are created using the following annual process:

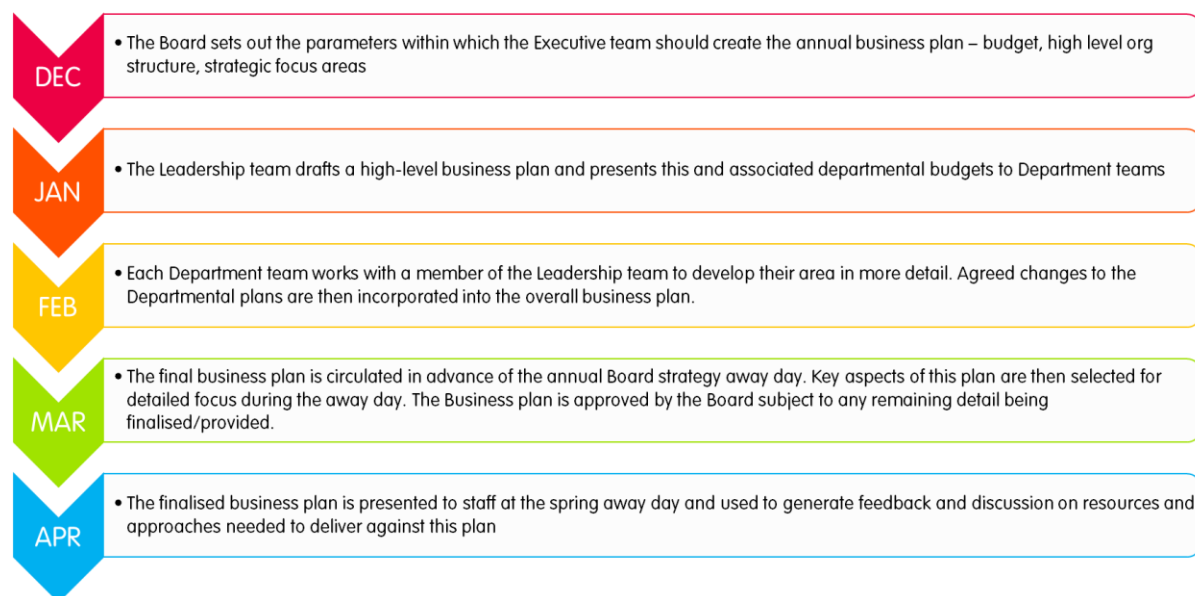


Figure 1 GAP Business planning timeline

1.3 PARTNERSHIPS AND COLLABORATION

Where appropriate, Global Action Plan (GAP) 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 2022-23 include:

- **Clean Air Day** – GAP convenes a group of over 300 organisations (from the British Heart foundation to Great Ormond Street Hospital to DEFRA) to increase public understanding and action on air pollution;
- **Health Equals Policy Partnership Post** – GAP is a founding member of the Health Equals coalition (run out of the Health Foundation) and was awarded a policy partnership post to work together on their spotlight clean air campaign.
- **UK Clean Air Champions** – GAP has a formal MOU with the Champions to work together on communicating key academic findings from the SPF programme.

- **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 Leadership 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 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 the key risks and any new risks with the Leadership Team. Any significant increases 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 MAJOR RISKS

In addition to our standing financial risks around cashflow and income generation, the top risks at date of presentation of final accounts to Board on 11-09-2023 were:

1. **Cost of living crisis** - the most profound since 1950s - introduces costs and funding pressures for the charity and our team. (Impact High : Likelihood Medium)

MITIGATION:

1. Ensure continual insight gathering from key funders - especially from businesses exposed to additional costs.
2. Develop work that is relevant to and can speak to the costs of living crisis in the UK and ensure all work - where relevant - is geared to take account of this extra pressure.
3. Monitor costs and benchmark salaries ahead of possible Cost of Living increases in October

2. Reserves: Not meeting reserves policy (£318,000 vs £500,000 – 3months salaries) means lack of financial buffer (cash / reserves) to weather financial down-turns (Impact High: Likelihood M)

MITIGATION:

1. Tight control on costs
2. Adherence to day rates to ensuring proposals/grants contribute to overheads and also where possible, surplus
3. Surplus of £105,000 aimed for in 23/24 and built into income target
4. Aim for more unrestricted income from business partnerships.
5. Budget discretionary/flexible spend (away days / events / performance increases) for second half of year where possible to give additional financial flexibility

3. Board Succession: Board leavers/joiners cause disruption to governance. 3 year terms mean retirement of several long-standing, experienced board members is due (Impact Medium: Likelihood Medium)

MITIGATION:

1. CEO and Board sub group to discuss and agree approach and make recommendation to the board.
2. Approach to ensure that there is overlap between any new Board members arriving and long standing ones leaving through making use of the flexibility in our Board Policy to reappoint Officers for successive terms subject to unanimous support and EDI targets being met.

4. Lack of Press resource: The increased polarisation of issues - including air pollution, climate change, education and big tech - means GAP is exposed to more immediate, news-related comms and we lack a press expert in comms team (Impact M: Likelihood Medium)

1. Executive to develop plans to bring in funding to provide press support for marcomms
2. Help develop the skills of senior/spokes people across the organisation
3. Explore Funder auxiliary grants for grantees to see if these can be used to support organisation in this area

1.5 CREATING A STRONG & RESILIENT ORGANISATION

The organisation is run by the Leadership Team who are accountable for Governance and Finance. They are supported by four teams:

1. The **Fundraising Team** who are responsible for funding and developing the organisation's programmes.
2. The **Marketing and Communications Team** who work alongside the Teams to raise the profile of our work and deliver our programme aims.
3. The **Culture and Operations Cross Organisational Group (COG)** which oversees culture, recruitment, processes and ways of working - represented by all the movement leads.
4. And the **Campaigns COG** which sets and drives our campaign calls, sets the path for change, builds on our insights and measures our impact.

The delivery of our work is managed by the **Movement teams** - our area specialists and delivery teams for our three strategic areas - overseen by Heads Of and Directors.

Current priorities for each of our support teams are shared below:

LEADERSHIP TEAM

- Support a strong Board of Trustees which has the diversity in skills, experience and backgrounds to support the charity in its strategy
- Work with the Board to develop long term goals, a 3 year strategy and annual business plan - and to review progress and risks towards achieving these each quarter
- 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.

FUNDRAISING TEAM

- Develop a fundraising strategy and 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).

MARCOMMS TEAM

- Position Global Action Plan as a charitable organisation with expertise and credibility across our three movement areas.
- Plan, create and deliver best-in-class content and campaigns across our channels.
- Uphold the Global Action Plan brand standards including accessibility across all areas of our work.

CULTURE & OPERATIONS COG

- 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 a strong Equity, Diversity and Inclusion Plan to cover four areas: culture and power, networks, recruitment and project integration.
- Ensure we have well managed and understood processes and policies with full and easy data oversight centrally.

CAMPAIGNS COG

- Work to support movement teams to develop and own campaign aims, strategies and impacts.
- Measure our campaigning impact consistently, identify the most impactful routes to effect change, support teams to learn and build on our insights.
- Develop and share our campaigning tools and skills openly - contributing to GAP- and sector-wide knowledge.

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 are driven by compassion

Good for us, good for the planet – everything we do is driven by the health and happiness of all people and the planet. Compassionate values are core to our culture. We have fun on our mission, creating an inclusive environment where no one gets left behind.

- We get stuff done** We focus on impact and the end goals of the communities we serve. We are nimble, acting on insights and listening and learning as we go. We develop scalable ideas, informed by lived experience, to mobilise action.
- We listen and share openly** We listen to those most affected by the issues we seek to address and amplify the voices of those usually least heard. We are open to critique and seek to improve. Our work is open, accessible and available for anyone to use.
- We challenge the norm** We're not afraid of taking on thorny issues, we tackle problems at a systemic level. We recognise that the way we live is shaped by structural inequalities and engage with, support and advocate for those most disadvantaged. We know that the best solutions come from an inclusive approach, we bring people together to co-create change.

2.2 OUR 3 MOVEMENTS

During 2022-23, we organised our work into three, intersecting areas which, because of our core mobilisation purpose, we call 'movements.' These are:

2.2.1 Post Consumerism: Our current economic system prioritises growth above all other measures, driving ever more consumption, pushing us past ecological limits while neglecting the foundations needed to provide good, healthy lives for all. We need to put the wellbeing of people and planet at its heart. Global Action Plan is working to put the ideas coming out of the burgeoning wellbeing economy movement into action by mobilising people and organisations to create solutions that trigger systemic change.

Our vision is for an economic system that focuses less on high consumption and more on shared wellbeing for people and planet.

Our goal is that by 2030, household consumption is more equal and sustainable.

To achieve our goal, we are currently mobilising young people, businesses, parents, and a range of partners to:

- **Put wellbeing at the heart of the digital economy** – now indispensable for our economy and lives but designed with structural incentives that prioritise growth and engagement over human and planetary wellbeing.
- **To build a Foundational Economy** that can reduce inequality and make more efficient use of resources through bold investment in the goods, services and environmental and social fabric of everyday life.

2.2.2 Clean Air: Air pollution is the principle environmental cause of poor lifelong health and early mortality. It also has a high burden on the NHS. 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. The predominant source of air pollution in urban areas is the burning of fossil fuels, which we must also stop in order to achieve net zero targets.

Our vision is the elimination of the use of fossil fuels (and wood) in transport and home heating in urban areas.

Our goal is that by 2030, everyone in urban areas can breathe clean air.

- To achieve this goal, we mobilise organisations to reduce air pollution from their own practice, influence their stakeholders to change their behaviour to cut pollution and protect their health and work together to call for the systemic changes that are beyond the immediate control of these organisations, calling on decision makers to;
- **Dramatically cut air pollution from the use of private vehicles**, with a particular focus on reducing demand for car use in urban areas and increasing opportunities for people to use public transport and walk and cycle; a win-win for health and climate.
- **Eliminate the burning of fossil fuels and wood in the home** by developing new campaigns on the increasing use of wood-burning stoves and to work with policymakers and businesses to end the use of gas hobs for cooking.

2.2.3 Generation Action: Education, done well, involves far more than fact memorisation and direct instruction. But, for too many young people, in England especially, this is what school is being reduced to. As a consequence, very little room exists for approaches to teaching and learning that inspire and prepare young people to take action for a better planet. Despite the goodwill and endeavour of many in the system, teachers and learners are being held back by a profound set of barriers and constraints.

Our vision is of an education system that provides the space and resources for young people, supported by their teachers, to develop the skills and desire to become lifelong planetary stewards.

Our goal is that by 2030 every child leaves school prepared to act collectively for the good of people and planet.

To achieve this, and support the achievement of a wellbeing economy and clean air, we will work with partners, educators, decision makers and young people themselves to act by:

- **Advocating and campaigning for transformative changes to formal education** systems so that they better enable sustainability education and better prepare every young person to act collectively for the good of people and planet.
- **Working with schools and communities across the UK (with a focus on disadvantaged areas) on initiatives that bring our vision of a better education system to life.** Initiatives that strengthen young people's ability and desire to create change and contribute towards a green and thriving planet.

2.3 PRINCIPAL ACTIVITIES

2.3.1 Post Consumerism Campaigns and Activities:

We have two Post Consumerism campaigns. The first looks at the digital economy - focusing on a major driver of over-consumption and spiralling mental health issues - the underlying business model of online platforms. The second makes the positive case for investment in foundational services as a key way of boosting household wellbeing and reducing environmentally harmful consumption.

Ending Surveillance Advertising to Children: Our campaign aim is chosen because the digital economy and big tech giants that are at its heart are both harming wellbeing, especially of children, and also, because they are largely funded through advertising revenue, driving increased, unsustainable consumption. Social media platforms and the wider digital economy are hugely important and vital for connectedness. For instance, post-pandemic, many neighbourhood WhatsApp groups continue to provide vital, informal social infrastructure. But currently the harms outweigh the benefits.

Our activities in 2022/23 have included:

- Bringing new movement power into the campaign, by demonstrating big tech's huge climate emissions and its systemic, corrosive impact on debates about climate and environment policy. Our **Big Tech's Dirty Secret** report caught the attention of the environment movement and we are engaging with a wide range of climate and nature groups to mobilise them in our big tech campaign.
- Working with Dove to support the launch of their latest campaign, which is focussed on how social media harms young women and girls, undermining their body image and causing multiple harms. We are organising the coalition of NGOs supporting Dove's campaign and providing the focus for people wanting to take action as a result.

Luxury for All – Investing in foundational services: Foundational services provide a social wage to households, supplementing salary and presenting an opportunity to enhance wellbeing while reducing the planetary impacts of private, unsustainable consumption. This is a new area of focus for GAP and in 2022/23 we have been developing our ideas and engaging with funders and potential partners to scope appetite. Our basic contention is that, as people's underlying concerns as we approach a UK general election are focussed on the costs of living and the concern that 'nothing works' and the NHS is overloaded, we need to make a positive case for investment in foundational services.

Our activities, towards the end of 2022/23, have been largely focussed on scoping and planning. We have:

- Built links with German-based, Europe-wide 'Hot or Cool Institute' which is helping us build links with movements and funders and gain familiarity with the evidence base on the importance of a wellbeing economy.
- Begun planning our 2023/24 30th birthday celebration around the theme of **Luxury for All**, which explores how investment in foundational services, such as care, housing, nature and accessible public infrastructure can help people live luxurious lives within planetary boundaries.

2.3.2 Clean Air Campaigns and Activities:

The two campaigns in our most mature and developed Clean Air 'movement' focus on the intersection between air pollution and carbon emissions. The first aims to cut air pollution from vehicles by focussing on **reducing demand for private car use** and the second aims to reduce harmful pollution in our homes by **ending the burning of wood for heating and gas for cooking**.

Reducing demand for private car use: Electrification of private vehicles is underway, with considerable investment and support from government, but to hit climate targets and get close to legal levels of air pollution, we still need to reduce car and van use, in terms of numbers of journeys, by around one-quarter by 2030. With our experience of behaviour change and public attitudes on clean air, GAP is focussing on this part of the transport and air pollution challenge.

Our activities in 2022/23 have included:

- **Clean Air Day 2022**, which was the sixth edition of the GAP-led annual day of celebration of and action on clean air. Clean Air Day is run with hundreds of partner organisations and companies and involves thousands of people, organisations and institutions taking part in activities on the day. Our focus in 2022 was on how air pollution harms every organ in our bodies and on practical steps we can take to reduce it.
- Working with the **Met Office** and a network of academics we are developing interactive air pollution information resources for both adult and child audiences.
- Launching the UK's first **Integrated Care System Clean Air Framework**, in partnership with Boehringer Ingelheim and the North East and North Cumbria ICS, to facilitate area-wide action on air pollution.
- Piloting General Practice air pollution training with GPs in Islington and across the country, to enable them to advise patients on air pollution who consequently changed their behaviour.
- Supporting three Lambeth schools to cut air pollution in/around their schools, with academic partnership modelling and subsequent published academic paper on the results for others to learn from.

Next to traffic, the biggest single – and fastest growing – cause of air pollution in urban areas is the burning of wood for heating. This is coming from new, largely lifestyle-orientated wood burners as well as increasingly from households under financial stress using open grates to burn for heating. Our aim is to reverse this trend. Alongside this we also aim to reduce the burning of gas in homes, which affects both inside and outdoor air quality.

In 2022/23, we began work on these issues:

- With exploratory funding from Impact on Urban Health, we began exploring the growing problem of the domestic burning of wood for heating. We tested messaging on social media and successfully managed to get hundreds of thousands of people to land on an information page about the harms of burning. We also commissioned economic analysis of the real costs of burning versus gas central heating and heat pumps, which will be published in autumn 2023.
- Started our work on home heating and cooking, working with the European Public Health Alliance to share findings on the air pollution health costs of home heating and cooking.

2.3.3 Generation Action Campaigns and Activities:

Our work in schools and with educators has grown out our thematic clean air and consumerism-focussed movements. But because young people are the biggest losers from environmental harm – not only being exposed to the future effects of climate change and loss of nature, but also deprived of voice in political debates about taking action now – we have elevated Generation Action to being a movement in its own right.

We will focus in two campaigning areas, both of which will be further developed in 2023/4; to **directly strengthen the capacity of a ‘Generation Action’ of young people to get involved and play their part now** and to **advocate for transformative changes to the education system so that access to Generation Action is open to all**.

Most of our work is currently in the first of these two campaigning areas. But clearly they are also closely linked in that today’s cohort of young people can use their burgeoning Generation Action skills and their desire for change to unlock the potential of tomorrow’s Generation Action.

In 2022/23 our work to support and mobilise young people and educators has fallen into three areas of activity:

1. Demonstrating that it is possible to nurture young people’s ability and inclination to make change.

Our research showed that when young people participate in environmental and social action projects alongside their peers, they see that others care as well, which normalises their compassionate values. This in turn benefits young people’s wellbeing and sense of agency, which inspires further action that improves the wellbeing of society and the planet.

Global Action Plan is working with Persil as global coordinator of the **Dirt Is Good (DIG Schools Programme)** to unlock the collective power of young people as changemakers. To date, the programme has helped 19,000 young people to take collective action across the UK, Chile and Thailand.

2. Inspiring and equipping a critical mass of educators to nurture change within themselves, young people and their education settings.

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 is **Schools Good Life Charter** – see achievements section for more details.

3. Campaigning for transformative changes in education policy at all levels.

Set up in Spring 2021, the **UK Schools Sustainability Network (UKSSN)** aims to make schools and communities more aware of the climate and nature crises, by bringing together regional networks of students to connect and collaborate, fully supported by school staff. The network is hosted by Global Action Plan through our **Transform Our World** schools programme.

3. ACHIEVEMENTS AND PERFORMANCE

In a year marked by huge increases in costs of living and major economic and political disruption, we have been able to deliver significantly against our impact ambitions and are incredibly proud of our wide array of achievements this year.

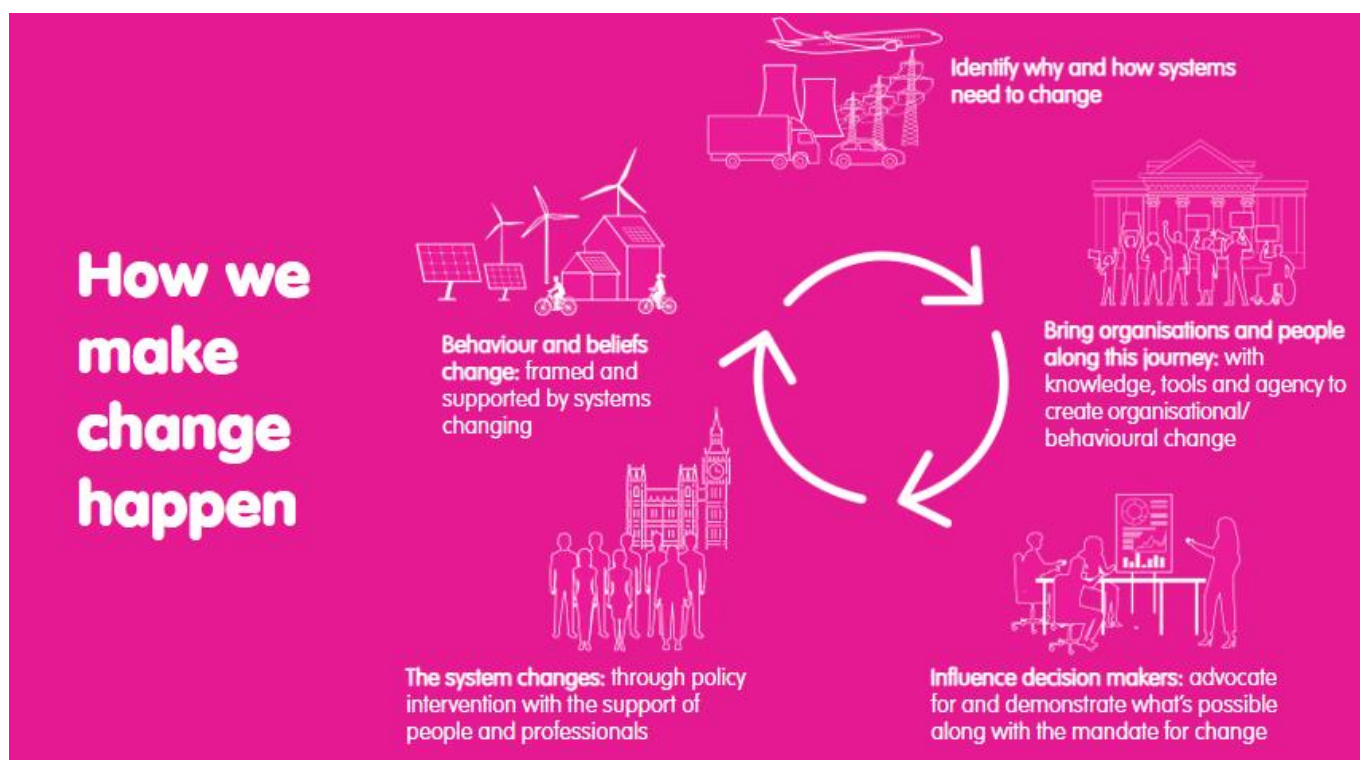
Measuring our achievements.

GAP has also developed thinking on its theory of change in 2022/23. This has resulted in our new cycle of change, linking the insights from our work with audiences and groups of people on behaviour change with our new focus on systems change. It involves three connected steps that influence systems change through a mobilisation approach:

Research – We identify why and how the system needs to change.

Collective action – We inspire and support people and organisations with the knowledge, resources, networks and agency to take action around this common goal.

Campaigns – We influence decision makers to change the systems that harm people and the environment, which in turn has the largest influence over behaviour.



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 the participants of our programmes including life satisfaction and feelings of peer support.

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

3.1 POST CONSUMERISM

3.1.1 Milestone: A ban on surveillance advertising

On our End Surveillance Advertising to Kids Campaign

- We published a **landmark report**, aimed at the environment and climate movement, outlining the range of harms the current big tech system visits on climate change, from the huge electricity consumption of data centres to the corrosive impact on climate policy debates of the algorithms.
- We successfully supported Labour to table an amendment to expand the scope of the Online Safety Bill to include surveillance advertising which led to it being **debated** in the House of Lords during committee stage.
- We brought green and other groups together with several donors for a high-level dinner to map out a theory of change on reining in the power of big tech.

3.2.2 Campaign/Goal: By 2030, household consumption is more sustainable and equal

On our **Buy Now Get Next Day** project:

During the first year of the campaign (2022), we worked with and sought feedback from 267 students, who shared their personal experiences and feelings towards the issues surrounding '**Buy Now Get Next Day**'. This helped to shape and determine the focus of the campaign based on the issues that resonated most with the students – including creating a campaign goal and identifying key decision makers.

- In Y2 (Sept 22- July 23) we built on and developed the work from Year 1 further, by forming a campaign group of 43 students from x2 schools who are working to deliver the campaign in 2023-24. Schools were selected based on levels of deprivation and/or air pollution. Through in-person and online workshops, students:
 - received training on campaign skills and a range of creative/communication processes.
 - chose the specific campaign asks they want to bring to decision makers.
 - shared their personal experiences and issues that resonate most with them, to shape their campaign's manifesto.

- created storyboards for the hard-hitting film they will make with a professional film maker in the next school year.

3.2 GENERATION ACTION MOVEMENT ACHIEVEMENTS

3.2.1 Milestones: The Generation Action movement is established with clear goals and active support.

Transform Our World programme

- Online community of 6,326 registered users and 67 partner organisations contributing resources, events and programmes to help teachers bring environmental action into the classroom.
- Over 3,000 educators are now subscribed to the bi-weekly Transform Our World newsletter sharing resources, programmes and opportunities for educators and young people.
- Transform Our World features the Schools Climate Action Planner tool supporting 566 schools on their sustainability journeys.
- Engaged 21,309 young people in youth social action and created a further 48,000 youth social action opportunities through working with schools between July 2021 and December 2022.
- The 2022 Transform Our World Youth Summit brought together over 15,000 young people online through youth-led workshops and presentations.

UKSSN

- We support fifteen regional student led in addition to the [UK Schools Sustainability Network \(UKSSN\)](#).
- In spring 2022 UKSSN appointed a representative board of pupils, staff, and alumni from across the regional networks with a majority of pupils. The Board meets twice per term and collaborates online to make decisions about the governance, aims and projects of UKSSN.
- 25 young people as national ambassadors as part of UKSSN

3.2.2 Milestones: High quality Sustainability Education is clearly defined and being delivered by at least 100 Generation Action movement member organisations.

On our Unilever supported **Dirt is Good** programme:

- We are the global education partners on the **Dirt Is Good** Schools Programme – an initiative with Persil (a Unilever brand) to empower millions of young people across the world to unite in compassion on the issues they care about.
- Since its launch in 2021, the programme has supported 19,575 young people to take action on the issues they care about and has provided over 1,500 teachers with a free toolkit of resources, session plans and an overarching framework to bring social action into the classroom.
- This year, we worked with local Unilever teams and partner organisations in Chile, Thailand and the United Kingdom to help young people to see that taking action on social and environmental issues is not the norm.
 1. In Chile, Global Action Plan and Omo have worked collaboratively with Kyklos to develop and deliver a supported programme, enabling 164 young people across 4 schools to take action on the issues they care about.
 2. In Thailand, we worked with Jump! Foundation and Breeze to design and deliver Dirt Is Good Bootcamps across 5 regions in Thailand. The 3-day Bootcamps empowered 418 young people to design their own projects and take action in their communities.
 3. In the UK, Global Action Plan and Persil have worked with Future Foundations to deliver the Dirt Is Good Schools Programme in primary and secondary schools across England, Scotland, Wales and Northern Ireland. The programme has supported empowered 13,234 young people to take action on issues they care about and engaged a further 137,775 in one-off activities and events.
- Across all three countries, young people had the opportunity to attend National Dirt Is Good Celebration Events, co-designed by Global Action Plan, local Unilever teams and national partner organisations.

- With research partners at the University of Reading and the University of Gloucester, we tested the impact of the Dirt Is Good Schools Programme on young people. We have confirmed that, in comparison with a control group, young people taking part in the Dirt Is Good Schools Programme experienced a statistically significant improvement on all five of our key measures of empowerment for long term changemakers.

And on our ground-breaking Schools Good Life Charter Project

- 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 built partnerships with the schools and developed the structure of the workshops to run with students and began delivery, with all 6 schools developing Good Life Charter programmes, each with a specific focus chosen by the students leading the work.

3.3 CLEAN AIR MOVEMENT ACHIEVEMENTS

3.3.1 Milestones: Political parties – and new government - commit to clean up our air towards WHO guidelines

- We successfully bid for one of three Health Equals campaign funded policy posts, which now gives GAP capacity for direct political advocacy focussed on commitments for the 2024 General election.
- Our research into the economic of and attitudes towards rising air pollution from domestic burning of wood for heating has helped us and the wider movement form policy positions and inform campaigning to reduce domestic burning.
- We contributed the UK content for and supported the UK launch and advocacy in support of a report by CLASP, the European campaign for more sustainable household appliances, calculating the health harms posed by gas hobs. Future policy and advocacy work will focus on advocacy supporting a phase out in the UK.
- We continued to campaign with and through the **Freedom to Breathe** campaign focussed on incorporating clean air into the UN declaration on the Rights of the Child. Our aim was to see effective incorporation of clean air as a child right in the UN's General Comment 26. The draft has been published and we hope our amendments will be acknowledged in the final Comment.

- Our briefing and advice to the Registrar drafting the Chief Medical Officer's (CMO) annual report that, which was **published** in December 2022, led to citations GAP's work and input and called for WHO limits to be observed in UK policy.
- The **Clean Air Hub** received over 86,000 views. It is also the site referred to by ITV for any viewers needing more information on air pollution, particularly during episodes of high air pollution across the country and is also linked to by at least 40 local authorities for information on air pollution across the UK.
- We continued to chair the domestic burning sub-group of the Healthy Air Coalition and in 2023/24 will launch new campaigning on this issue.

Clean Air Day 2022: Results and Our CAPIT public attitudes tracker

- We secured 985 pieces of broadcast and news media coverage along with trending #1 on twitter and was the most used hashtag by Members of parliament throughout the day.
- 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.

After **Clean Air Day 2022**, we once again measured changes in public attitudes and behaviour using our quarterly tracker.

- 91% of people think air pollution should be a priority for the UK, an increase of 20% over the last 3 years.
- People who know about **Clean Air Day** increased the short journeys they chose to walk by 37% compared to 27% of people who didn't know about the campaign.
- People who know about the campaign increased their conversations about air pollution by 24% compared to just 6% of people who didn't know about **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.

3.2.2 Milestones: Organisations, especially those that look after the most vulnerable, are supported to become clean air places

Clean Air - Schools:

- The [London School Pollution Helpdesk](#) supported 67 schools across London, supporting them with 65 interventions to improve air quality
- The [London Schools Pollution Helpdesk](#) website – a hub for air pollution information, advice and supporting resources – received 3,625 website visits last year.
- We once again inspired hundreds of schools to run clean air assemblies, lessons and activities on [Clean Air Day 2022](#).

Clean Air – Healthcare sector:

- We completed two projects in primary care, teaching healthcare professionals the dangers of air pollution, how to reduce exposure and how they can pass this learning on to colleagues and patients. The materials created for this project have proved extremely useful to the sector and remain freely available on the [Clean Air Knowledge Hub for the Health Sector](#). They have been taken on by institutions including the Royal College of Physicians, the Royal College of General Practitioners and the UK Health Alliance on Climate Change. In the London Borough of Islington, we showed that combining messaging from health professionals with a communications campaign across the borough increased the likelihood of behaviour change relating to air pollution in patients.
- We completed the work with Barts Hospital Trust, supporting their efforts on [the Clean Air Hospital Framework](#). This mostly included education of different staff groups, impactful anti-idling banners and support for their efforts for [Clean Air Day](#). The [Integrated Care Systems \(ICS\) Clean Air Framework](#) was published on Clean Air Day 2022 after an extensive development process, consulting partners from across England. It gives extensive guidance on how to tackle air pollution in their region under 8 key themes, including transport, staff education, infrastructure and local authority collaboration. The launch event was a great success, attended by a wide variety of stakeholders. The framework aims to seize the opportunities that ICSs provide for collaboration between the NHS and key partners such as local authorities. Air pollution is increasingly recognised as a driver of health inequalities in society and tackling air pollution is therefore a great opportunity.

- Continuing the partnership with Boehringer Ingelheim, the **ICS Framework** is in the process of implementation with 5 ICSs in the southeast of England. Global Action Plan familiarised the ICSs with the tool before helping them in the early stages of their journeys towards clean air. A key strategy has been to focus on engaging colleagues from sustainability staff from their trusts and gaining buy-in from their senior colleagues on the Integrated Care Boards. There has also been fantastic relationship building with external organisations such as local authorities, in particular clean air and public health teams. By understanding where the ICSs are starting from, the tool helps them assess their progress over time in tackling air pollution in their region.

Clean Air – Communities:

- Supported leaders as they developed a Barnet air pollution action plan including four 'asks' for policy makers rooted in the experience of 1000s of people from across Barnet.
- Organised an Accountability Assembly for candidates of the Barnet 2022 local election, which was attended by 100 people from a range of educational and faith institutions attended. At that Assembly, students from both All Saints Primary School and Middlesex University presented their findings and 'asks' to the main candidates running for office.
- Influenced a positive shift in air quality policy in Barnet with an historic leadership change, adoption of community created asks, and leadership commitment to clean air.
- In response to our asks the newly elected Council Leader has:
 - Declared a climate emergency in Barnet.
 - Is setting up a Citizen's Assembly on climate change.
 - Joined the London Anti-Idling Campaign.
 - Planned 20 new locations of electric vehicle charging bays.
 - Raised awareness of air pollution with an anti-idling school event as part of **Clean Air Day 2022**.
- As a result, a good partnership has been developed between our leaders and the leader of Barnet Council and his team to keep track of the progress made on our manifesto proposals (i.e. our action plan).
- New group, the Barnet Clean Air Alliance, formed to continue to the work for clean air in Barnet.

4. FINANCIAL REVIEW

4.1 OVERVIEW

Global Action Plan generated an overall deficit in 2022-23 of £58,439 (2021-22 – surplus of £28,248), and an unrestricted deficit for the year of £22,009 (2021-22 – surplus of £71,318). Total reserves at 31st March 2023 were £432,474, with £114,000 of restricted reserves and £318,474 of unrestricted reserves.

Income in 2022-23 was £2,245,728, a 17% decrease compared with 2021-22. In 2022-23 GAP updated its organisation structure. Programmes with schools and young people are now run as a discrete portfolio called Generation Action, separated out from the remainder of the Post-consumerism activities. This has been reflected in the presentation of the accounts with the comparative figures for 2021-22 restated. All of the main portfolios showed a reduction in income, with Post-consumerism (as restated) income down 36%, Generation Action down 16% and Clean Air down 3%. In addition, the prior year included restricted grant income from our acquisition of LSx (London sustainability exchange).

A restricted deficit for the year of £36,430 was the result of delivering projects for which restricted funding was received in the prior year. The most significant of these was the *Transform Our World* project, supported by the #iwill Fund, where £50,000 was brought forward from last year.

The funding for *Transform Our World* was supplemented from Global Action Plan's unrestricted reserves, as was the *Ad-Free Childhood* campaign, funded by the Joseph Rowntree Charitable Trust and, in the prior year, the KR Foundation funded *Flickers of the Future* project. Transfers from unrestricted to restricted reserves totalled £135,159 in 2022-23, compared with £158,667 in the prior year. Prior to these transfers Global Action Plan generated an unrestricted surplus of £113,150 in 2022-23 compared with £229,985 in the prior year. The reduction in this underlying unrestricted surplus was the result of the 36% reduction in unrestricted income combined with cost of living pressures on payroll and project costs.

4.2 SIGNIFICANT FUNDERS

- **GENERATION ACTION:** 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 £296,101 has been recognised in the Statement of Financial Activities in respect of this and associated projects. This funding provided a much needed contribution to GAP's underlying unrestricted surplus.

Further funding of £676,700 was secured in the prior 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 two funding of £338,350 was recognised in the Statement of Financial Activities and was utilised in the year together with the £50,000 restricted reserve brought forward from the prior year.

A grant of £222,426 was awarded to GAP by the National Lottery to run the *Schools Life Charter* to develop a model for schools to become beacons for sustainable consumption. A total of £100,082 was received in the year with a restricted reserve of £8,000 carried forward at year end.

The JJ Charitable Trust made a grant of £54,275 to Global Action Plan to develop its strategy and national advocacy campaign to reorientate the English education system. At year end a restricted reserve of £15,000 was carried forward in respect of this grant.

A further grant of £9,000 to take part in the *Green Influencer Scheme* was received from the Ernest Cook Trust (supported by the #iwill Fund). The grant part funds a *Green Mentor* post and £20,000 was brought forward as a restricted reserve from the prior year, with £7,000 carried forward at the year end.

- POST-CONSUMERISM:** A further grant of £100,000 was received from the Esmée Fairbairn Foundation for the *Buy Now, Get Next Day* campaign. This was the second year of three years of funding totalling £300,000 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. A restricted reserve of £60,930 was brought forward from the prior year, with £60,000 carried forward at 31st March 2023.

Funding of £104,333 was received in the year from Luminate Projects, part of a US\$240,000 award. This enabled the *Ad-Free Childhood* campaign to be continued, with £20,000 of this funding carried forward as a restricted reserve at 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 concluded during 2022-23, its completion delayed by the Covid-19 pandemic and the final 10% of the grant totalling £36,534 was received.

Unrestricted income of £49,000 was received from Unilever, through its Dove brand, to launch the *Safer Socials* programme. The initial project has led to further significant funding in 2023-24.

- **CLEAN AIR:** Income was at a similar level to the prior year; a decrease of 3% to a total of £994,635. GAP successfully delivered the sixth *Clean Air Day* in June 2022. Grants of £70,000 from DEFRA and £29,975 from the Scottish Government, together with income of £10,000 from the Welsh Government and some commercial sponsorship, ensured that events took place throughout Britain.

DEFRA continued to support our clean air work with health professionals with a further grant of £20,596. In addition, GAP received further support for the *Clean Air Hub*, an online resource to provide information about the health impacts of air pollution, with funding of £4,710, together with a restricted reserve of £2,000 brought forward from the prior year.

Guy's and St Thomas' Foundation continued to be a significant funder in 2022-23. Operating as Impact on Urban Health they provided £55,000 of funding for year two of the *London Schools Pollution Helpdesk*, which was matched by £55,350 of funding from the Greater London Authority. In addition, in December 2022, they awarded GAP a grant of £99,900 to run winter engagement campaigns on the health impacts of domestic wood burning and £60,000 of funding for this project was received and delivered in 2022-23.

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 £44,371, the balance of this grant, was received in the year and with the £40,000 carried forward as a restricted reserve from the prior year enabled the project to be completed.

In September 2021 GAP won a grant totalling £197,557 with the Met Office to deliver Indoor and outdoor air quality outreach via separate programmes with adults and children. The project commenced in 2022 and £134,893 of the grant was received during the year with a small £4,000 restricted reserve carried forward at 31st March 2023.

Instalments totalling £55,000 of the Trust for London grant for the *Cleaner Air 4 Communities* programme were received during the year, all of which was expended on project delivery, together with the £20,000 of funding carried forward as a restricted reserve from the prior year.

In 2020 the John Ellerman Foundation awarded GAP a three year grant to support our Clean Air Team and the final £24,000 instalment was received in April 2022.

In 2021 GAP won a contract worth £83,800 with Buckinghamshire Council to provision of a campaign to accelerate the mode shift to electric vehicles and e-bikes in Buckinghamshire. The project was completed during 2022-23 and £50,710 recognised in the Statement of Financial Activities in respect of this contract.

GAP's success in running *Clean Air Day* and profile as a charity working in the Clean Air space continued to secure funding from commercial organisations, with a total of £336,628 recognised in the Statement of Financial Activities in 2022-23. This included the conclusion of a significant project, funded by Blueair AB, to mobilise children across several countries to claim their right to clean air. In addition, GAP delivered substantial contracts with Boehringer Ingelheim to develop a clean air framework for the Northeast and North Cumbria Integrated Care System and with DWS Alternatives to implement research and communications campaigns to make the case for air quality as a major factor for liveability in cities.

- **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.
- **UNRESTRICTED DONATIONS & CORE FUNDING:** Unrestricted donations and grants totalled £50,973, of which £20,000 was unrestricted funding from the Esmée Fairbairn Foundation, £7,250 from the Artemis Charitable Foundation and £17,988 from individuals.

Donated Services totalled £18,000, including pro-bono recruitment services as well as further pro-bono research into air quality from research services company Opinium.

4.3 REVENUE PARTICIPATION AGREEMENTS

During the prior 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. The loans were revalued annually which resulted in a credit to the Statement of Financial Activities in the prior year of £2,784. There were no remaining balances outstanding at 31 March 2022 or 2023.

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 a minimum target of £500,000. This is our target because a high percentage of our cost base (65% in 2022-23) 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 2022-23 Global Action Plan generated an unrestricted deficit of £22,009 for the year, compared with a surplus of £71,318 in 2021-22, which reduced our unrestricted reserves to £318,474.

At 31st March 2023 GAP had a total of £114,000 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 2023-24, 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 quarter 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 Leadership 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 2023-24 was approved by the Board in March 2023. Income was budgeted to increase by 22% compared with 2022-23, with 35 staff positions budgeted, compared with an average of 37 in 2022-23. The budget targeted an unrestricted surplus of £100,000 which would take our reserves above £400,000, closer to our target of 3 months operating costs of £500,000.

Close to 40% 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 continuing uncertainties around the economic climate.

We update our financial forecast on a regular basis. The most recent was completed in August and was reviewed and approved by the Board at their September meeting. The economic outlook has continued to be uncertain, leading us to slightly reduce our income forecast, with 61% of this income secured for the year. This would deliver a smaller unrestricted surplus of circa £65,000. 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 2024-25 in order to complete a cash-flow projection. This early draft of our budget for 2024-25 has income 3% lower than is forecast for 2023-24, of which 17% has already been secured. This income is budgeted to be delivered by 33 staff and is overall break-even but would deliver a £66,000 unrestricted surplus.

The resulting cash-flow forecast through until March 2025 show that cash is expected to remain close to or above £300,000, with a significantly higher balance maintained throughout most of the 20-month period. Consequently, Global Action Plan are confident that any income shortfall can be managed, and the Charity 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 £309,715 the Charity held at 31st March 2023.

5. FUTURE PLANS

5.1 Focus areas

In 2023-24 we will continue to grow our three movements, taking steps towards our 2030 aims:

POST CONSUMERISM & THE WELLBEING ECONOMY

AIM: By 2030 household consumption is more equal and sustainable.

This year we will be reframing our Post Consumerism work so that it better sits within the growing Wellbeing Economy movement.

Our 2023/24 goals are to:

1. Put wellbeing at the heart of the of the digital economy by:

- Campaigning to ensure the inclusion of important amendments to the Online Safety Bill that will allow the UK to regulate the design of social media – not just moderate the content within it.
- Continue working with Dove and a partnership of NGOs to raise awareness of harmful features on social media in order to encourage new design standards that will make social media safer for kids.
- Developing a UK individual supporter base to help generate insights into the harms and how they are perceived, build public voice and pressure around our campaigning and explore individual giving as a route for future funding for this area.
- Building understanding and interest within the UK environmental sector of the impact of surveillance advertising and business models reliant on it.
- 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.

2. Build our work on the foundational economy. Our work in this area will combine research, future visioning and practical demonstration projects including:

- Conducting research into the public mandate for investment in public infrastructure
- Galvanising support for investment in public infrastructure through:
 - Hosting a visioning event - Creating a tangible vision of public luxury through a creative event to inspire others to work with us.

- Sharing practical demonstrations of existing public through a new podcast - interviewing a range of experts on our 6 Luxury for All themes: housing, neighbourhoods, jobs, wellness, Fashion, and internet.

CLEAN AIR:

AIM: By 2030 people can breathe clean air in urban areas.

The shift we want to see is the elimination of the use of fossil fuels (and wood) in transport and heating in urban areas.

Our 2023/24 goals are to:

1. Increase levels of public understanding about domestic burning as a source of air pollution and its health harms.
2. Bring organisations and people together to understand the health risk from gas cooking, increase public understanding of the health harms from gas cooking and develop insights to public understanding of health harms of gas cooking.
3. Create a shared set of clean air policy asks (with HAC and Health Equals) for manifestos, identify stakeholders and build relationships.
4. Create and communicate evidence base for the need for a public engagement campaign on air pollution, nurturing relationships with key stakeholders.

GENERATION ACTION:

AIM: By 2030 every child will leave school prepared to act collectively for the good of people and planet.

Specifically, we will be:

- Launching a new education and youth engagement strategy: 'Mobilising Generation Action' to;
- LaunchinContinuing 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.
- Scaling up our initial pilots with schools to trial routes to create new cultural norms within their schools and communities. Cultures that support young people and their families to recognise drivers of consumerism, their impacts and choose healthier, more sustainable options.

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. In addition, we will be doing the following:

Collaborating for greater impact.

We will continue to dedicate as much time and effort as we can to collaboration, because we know that sectoral 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:

Campaigning: We will have significantly more capacity this year to build our campaigning ability as an organisation. We have an additional Policy role appointed and our Deputy CEO will be able to dedicate much more time to the Advocacy elements of his role with our CEO back from Maternity. We have developed stronger campaigning processes and an internal learning and development programme will led by our Director of Strategy and Advocacy with support from the Campaigns Cross Organisational Group.

Individual supporter base: Another new area for us will be the development of an individual supporter base for areas of our work such as the End Surveillance Advertising campaign. We aim to harness this supporter base to add weight to our parliamentary campaigning but also potentially help fund the harder to fund areas of our work. By 2024-25 we hope to bring roles in to support this new area but will be supported by strategic consultants until this is possible.

Delivering against our EDI plan - there is no environmental justice without social justice:

All of the areas we work on have 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. That is why equity, diversity and inclusion (EDI) is

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

one of our key strategic priorities and engaging with vulnerable and disadvantaged audiences is central to achieving our vision of a green and thriving planet for all.

As colleagues, and with support from external experts, we are committed to continuously learn and do better. We are currently focussed on embedding EDI into all we do, developing our EDI action plan and proactively highlighting and challenging the systemic barriers to equity, diversity and inclusion within our organisation and the wider environmental sector.

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.

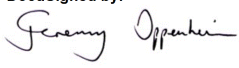
REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

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 11th September 2023 and signed on its behalf by:

DocuSigned by:

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Jeremy Oppenheim

Chair, Board of Trustees

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



Jonathan Katz

Treasurer, Board of Trustees

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 2023 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 2023 and of income and expenditure, for the 31st March 2023 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 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.

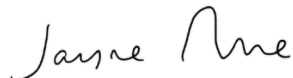
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the board 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.

A handwritten signature in black ink that reads 'Jayne Rowe'.

Jayne Rowe

Senior Statutory Auditor

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

Date: 9th November 2023

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 2023

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Year to 31 March 2023			Year to 31 March 2022
	Notes	Restricted Funds £	Unrestricted Funds £	Total £	£
Income from:					
Donations		-	50,973	50,973	78,436
Donated services	3	-	18,000	18,000	8,000
Donations and legacies		-	68,973	68,973	86,436
Investments		-	517	517	178
Charitable activities					
Generation Action		501,707	314,799	816,506	968,862
Post-consumerism		242,867	52,630	295,497	463,175
Clean Air		502,620	492,015	994,635	1,027,924
Sustainable Business		-	69,600	69,600	44,750
LSx		-	-	-	113,589
Total charitable activities		1,247,194	929,044	2,176,238	2,618,300
Total	2	1,247,194	998,534	2,245,728	2,704,914
Expenditure on:					
Raising funds		-	220,696	220,696	77,143
Charitable activities					
Generation Action		646,839	179,937	826,776	862,728
Post-consumerism		223,598	35,891	259,489	591,935
Clean Air		548,346	429,233	977,579	990,226
Sustainable Business		-	19,627	19,627	41,045
LSx		-	-	-	113,589
Total charitable activities		1,418,783	664,688	2,083,471	2,599,523
Total	4	1,418,783	885,384	2,304,167	2,676,666
Net (expenditure)/ income		(171,589)	113,150	(58,439)	28,248
Transfers between funds	12	135,159	(135,159)	-	-
Net movement in funds		(36,430)	(22,009)	(58,439)	28,248
Total funds brought forward		150,430	340,483	490,913	462,665
Total funds carried forward		114,000	318,474	432,474	490,913

The notes on pages 48 to 62 form part of these accounts.



ANNUAL ACCOUNTS

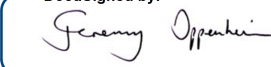
YEAR ENDED 31 MARCH 2023

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	31 March 2023 £	31 March 2022 £
Fixed assets:			
Intangible assets		-	-
Tangible assets		11,645	19,852
Total fixed assets	7	<u>11,645</u>	<u>19,852</u>
Current assets:			
Debtors	8	369,338	473,717
Cash at bank and in hand		309,715	562,840
Total current assets		<u>679,053</u>	<u>1,036,557</u>
Liabilities:			
Creditors: Amounts falling due within one year	9	(258,224)	(565,496)
Net current assets		<u>420,829</u>	<u>471,061</u>
Net assets		<u>432,474</u>	<u>490,913</u>
The funds of the charity:	11		
Restricted funds	11,12	114,000	150,430
Unrestricted funds	11,12	318,474	340,483
Total charity funds		<u>432,474</u>	<u>490,913</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 11th September 2023 and are signed on their behalf by:

DocuSigned by:

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 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 48 to 62 form part of these accounts.



ANNUAL ACCOUNTS

YEAR ENDED 31 MARCH 2023

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	31 March 2023 £	31 March 2022 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>(252,967)</u>	<u>(113,975)</u>
Cash flows from investing activities:		
Interest received	517	178
Purchase of tangible fixed assets	(675)	(17,342)
Net cash used in investing activities	<u>(158)</u>	<u>(17,164)</u>
Cash flows from financing activities:		
Repayment of borrowings	-	(9,657)
Net cash used in financing activities	<u>-</u>	<u>(9,657)</u>
Change in cash and cash equivalents in the reporting period	<u>(253,125)</u>	<u>(140,796)</u>
Cash and cash equivalents at the beginning of the reporting period	562,840	703,636
Cash and cash equivalents at the end of the reporting period	<u>309,715</u>	<u>562,840</u>

	31 March 2023 £	31 March 2022 £
Net income for the reporting period	(58,439)	28,248
Adjustments for:		
Depreciation charges	8,883	7,219
Revaluation of borrowings	-	(2,784)
Interest received	(517)	(178)
Decrease / (increase) in debtors	104,378	(87,545)
(Decrease) / Increase in creditors	(307,272)	(58,935)
Net cash provided by operating activities	<u>(252,967)</u>	<u>(113,975)</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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 Notcutt House, 36 Southwark bridge road, London SE1 9EU. 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 2023-24, approved by the Board in March 2023, anticipated income growth of 22% compared with 2022-23. The budget targeted an unrestricted surplus of £100,000.

We update our financial forecast on a regular basis. The most recent was completed in August and was reviewed and approved by the Board at their September meeting. The economic outlook has continued to be uncertain, leading us to slightly reduce our income forecast, with 61% of this income secured for the year. This would deliver a smaller unrestricted surplus of circa £65,000.

1. ACCOUNTING POLICIES (CONTINUED)

A preliminary budget for 2024-25 assumes a small 3% reduction in income versus our forecast for 2023-24, but retains the staff we are planning to have in post at March 2024, and is therefore quite a conservative, break-even, budget. Over 17% of the income in this budget is already secured, comparable to recent years.

The resulting cash-flow forecast through until March 2025 show that cash is expected to remain close to or above £300,000 with a significantly higher balance maintained throughout most of the 20-month period.

A sensitivity analysis has been performed, with a 12% reduction in income for both the 2023-24 forecast and 2024-25 budget, and a modest headcount reduction. This produces a cash-flow forecast with a reduced but still adequate cash balance with a minimum balance of circa £150,000.

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.

1. ACCOUNTING POLICIES (CONTINUED)

(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.

(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 participants.

(i) Support and governance 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 4. Support costs are allocated to the various charitable activities on the basis of the proportion of direct staff costs incurred by each activity. Governance costs are included within support costs.

(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 Statement of Financial Activities (SOFA).

1. ACCOUNTING POLICIES (CONTINUED)

(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.

(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.

1. ACCOUNTING POLICIES (CONTINUED)

(n) Website development costs

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

(o) Segmental analysis

Material segments are separately disclosed on the face of the SOFA, based on the audience and nature of projects. The charity's activities with schools and young people have been disclosed as a separate business segment, Generation Action, in the year to 31 March 2023. Prior year comparatives have been restated.

(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.

(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.

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

2. ANALYSIS OF INCOME

	Restricted	Unrestricted	Total
	£	£	£
Voluntary income			
Esmée Fairbairn Foundation	-	20,000	20,000
Artemis Charitable Foundation	-	7,250	7,250
Henocq Law Trust	-	5,000	5,000
Donations from Commercial Organisations	-	735	735
Individual donations	-	17,988	17,988
	-	50,973	50,973
Donated Services	-	18,000	18,000
Investments			
Interest income	-	517	517
Income from charitable activities			
Generation Action			
#iwill National Lottery Community Fund	338,350	-	338,350
National Lottery	100,082	-	100,082
JJ Charitable Trust	54,275	-	54,275
Ernest Cook Trust	9,000	-	9,000
Commercial Organisations donations	-	296,101	296,101
Public Sector and Not for Profit Organisations	-	18,698	18,698
	501,707	314,799	816,506
Post-consumerism			
Luminate Projects	104,333	-	104,333
Esmée Fairbairn Foundation	100,000	-	100,000
KR Foundation	36,534	-	36,534
Foxglove legal	2,000	-	2,000
Commercial Organisations	-	49,000	49,000
Public Sector and Not for Profit Organisations	-	3,630	3,630
	242,867	52,630	295,497
Clean Air			
Guy's and St Thomas' Charity	115,000	-	115,000
John Ellerman Foundation	24,000	-	24,000
Trust for London	55,000	-	55,000
National and Local Government	304,545	127,404	431,949
Public Sector and Not for Profit Organisations	4,075	27,983	32,058
Commercial Organisations	-	336,628	336,628
	502,620	492,015	994,635
Sustainable Business			
Public Sector and Not for Profit Organisations	-	59,475	59,475
Commercial Organisations	-	10,125	10,125
	-	69,600	69,600
Total income	1,247,194	998,534	2,245,728



2022-23 ANNUAL ACCOUNTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

3. DONATED SERVICES

	Year to 31 March 2023	Year to 31 March 2022
	£	£
Professional and consultancy fees	18,000	8,000
	<u>18,000</u>	<u>8,000</u>

In addition to donated services, the Charity has been supported by a small number of volunteers.

4. ANALYSIS OF EXPENDITURE

			Apportioned	Apportioned	
	Staff Costs	Other Direct Costs	Staff Support Costs	Other Support Costs	Total Costs
	£	£	£	£	£
Generation Action	458,593	172,116	78,763	117,304	826,776
Post-consumerism	146,387	50,516	25,142	37,444	259,489
Clean Air	499,336	264,758	85,760	127,725	977,579
Sustainable Business	10,449	4,710	1,795	2,673	19,627
Raising funds	154,600	-	26,552	39,544	220,696
Support costs	218,012	324,690	(218,012)	(324,690)	-
Total expenditure	<u>1,487,377</u>	<u>816,790</u>	<u>-</u>	<u>-</u>	<u>2,304,167</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 £54,245 (2022 - £32,314).

4. ANALYSIS OF EXPENDITURE (Continued)

	Year to 31 March 2023 £	Year to 31 March 2022 £
Expenditure is stated after charging:		
Depreciation of tangible fixed assets	<u>8,883</u>	<u>7,219</u>
Auditor's remuneration:		
External audit	14,000	15,500
Other services	<u>1,000</u>	<u>4,295</u>
	<u>15,000</u>	<u>19,795</u>
Rental under operating leases::		
Premises	108,974	129,981
Equipment	<u>1,825</u>	<u>2,664</u>
	<u>110,799</u>	<u>132,645</u>

5. EMPLOYEES AND STAFF COSTS

	Year to 31 March 2023 £	Year to 31 March 2022 £
Wages and salaries	1,300,406	1,200,836
Social security costs	142,573	117,142
Employer's contribution to pension schemes	<u>44,398</u>	<u>34,856</u>
	<u>1,487,377</u>	<u>1,352,834</u>

There were no redundancy and termination payments made during the year (2022 – nil).

The emoluments of two members of staff, including benefits in kind, are within the range of £60,000 to £69,999 (2022 – 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 £254,472 (2022 - £234,376). The constitution of the Charity forbids any trustee to be remunerated. No expenses were reimbursed to the Trustees during the year (2022 - £nil).

The average number of staff employed by the Charity during the year was 37 (2022- 36), of which an average of 21 (2022- 20) 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 2022	254,193	48,498	60,898	363,589
Additions	-	-	675	675
At 31 March 2023	<u>254,193</u>	<u>48,498</u>	<u>61,573</u>	<u>364,264</u>
Depreciation				
At 31 March 2022	254,193	48,498	41,045	343,736
Charge for year	-	-	8,883	8,883
At 31 March 2023	<u>254,193</u>	<u>48,498</u>	<u>49,928</u>	<u>352,619</u>
Net Book Value				
At 31 March 2023	<u>-</u>	<u>-</u>	<u>11,645</u>	<u>11,645</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>19,852</u>	<u>19,852</u>

8. DEBTORS

	2023 £	2022 £
Trade debtors	342,257	430,278
Other debtors	-	994
Prepayments	27,081	22,445
Accrued income	-	20,000
	<u>369,338</u>	<u>473,717</u>

9. CREDITORS

	2023 £	2022 £
Trade creditors	46,627	49,966
Other creditors	429	7,809
Taxation and social security	60,785	52,651
Accruals	73,383	73,824
Deferred income	77,000	381,246
	<u>258,224</u>	<u>565,496</u>

Movement in deferred income:-

	2023 £	2022 £
Brought forward	381,246	368,750
Amount deferred in the year	42,000	381,246
Released to the Statement of Financial Activities	(346,246)	(368,750)
	<u>77,000</u>	<u>381,246</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.

10. CAPITAL

The company has no share capital, being limited by guarantee. There are nine 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	-	11,645	11,645
Cash	30,604	279,111	309,715
Net current assets excluding cash	83,396	27,718	111,114
	<u>114,000</u>	<u>318,474</u>	<u>432,474</u>

Prior year comparatives: -

	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	(230,839)	(91,779)
	<u>150,430</u>	<u>340,483</u>	<u>490,913</u>

12. MOVEMENT IN FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Restricted funds					
Generation Action	67,500	501,707	(646,839)	107,632	30,000
Post-consumerism	45,930	242,867	(223,598)	14,801	80,000
Clean Air	37,000	502,620	(548,346)	12,726	4,000
Total restricted funds	<u>150,430</u>	<u>1,247,194</u>	<u>(1,418,783)</u>	<u>135,159</u>	<u>114,000</u>
Unrestricted funds	<u>340,483</u>	<u>998,534</u>	<u>(885,384)</u>	<u>(135,159)</u>	<u>318,474</u>
Total funds	<u>490,913</u>	<u>2,245,728</u>	<u>(2,304,167)</u>	<u>-</u>	<u>432,474</u>

Transfers of £135,159 were made from unrestricted reserves to restricted reserves to cover deficits on restricted funds.

12. MOVEMENT IN FUNDS (Continued)

Prior year comparatives: -

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers Restated £	Balance at 31 March 2022 Restated £
Restricted funds					
Generation Action	35,000	357,925	(385,798)	60,373	67,500
Post-consumerism	107,500	140,500	(300,364)	98,294	45,930
Clean Air	51,000	523,691	(537,691)	-	37,000
LSx	-	113,589	(113,589)	-	-
Total restricted funds	193,500	1,135,705	(1,337,442)	158,667	150,430
Unrestricted funds	269,165	1,569,209	(1,339,224)	(158,667)	340,483
Total funds	462,665	2,704,914	(2,676,666)	-	490,913

Transfers of £158,667 were made from unrestricted reserves to restricted reserves to cover deficits on restricted funds. These balances have been restated.

Purposes of restricted funds:

Generation Action:

Further funding was secured in the prior 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 awarded by the National Lottery to run the *Schools Life Charter* to develop a model for schools to become beacons for sustainable consumption.

The JJ Charitable Trust awarded a grant to Global Action Plan to develop its strategy and national advocacy campaign to reorientate the English education system.

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

Post-consumerism:

A grant was received from the Esmée Fairbairn Foundation for the *Buy Now Get Next Day* campaign, 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 grant in the prior year 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.

Funding was received in the year from Luminate Projects. This enabled the *Ad-Free Childhood* campaign to be continued.

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 concluded 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' Foundation awarded further grants to Global Action Plan in the year. Operating as Impact on Urban Health they provided funding for year two of the *London Schools Pollution Helpdesk* and awarded a grant to run winter engagement campaigns on the health impacts of domestic wood burning.

In 2021 GAP was awarded a two year 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, and the remaining funding under this grant was received during the year.

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.

In 2021 GAP won a grant from the Met Office to deliver Indoor and outdoor air quality outreach via separate programmes with adults and children and part of the grant funding was drawn down during the year.



2022-23 ANNUAL ACCOUNTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

In 2020 the John Ellerman Foundation awarded GAP a three year grant to support our Clean Air Team and the final instalment was received during the year.

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 2023 the Charity had total future minimum lease payments under non-cancellable operating leases in each of the following periods:

	Premises	Premises	Equipment	Equipment
	2023	2022	2023	2022
	£	£	£	£
Not later than one year	102,240	65,400	1,120	660
Between one and five years	51,120	-	840	-
	<u>153,360</u>	<u>65,400</u>	<u>1,960</u>	<u>660</u>

14. PENSIONS

The Charity operates two defined contribution pension schemes. The charge to the Statement of Financial Activities for the year is £44,398 (2022 - £34,856). There are outstanding contributions of £430 (2022 - £7,809), but no prepaid contributions at the year end.

15. RELATED PARTY TRANSACTIONS

In the year ended 31 March 2023, donations received from trustees totalled £5,000 .

During the year the Charity received pro-bono recruitment support, valued at £10,000, from Acre Resources Limited. Andy Cartland, a Global Action Plan Trustee until 20 March 2023, is a Director of and shareholder in Acre Resources Limited. This sum is included as part of the total of donated services in note 3 above.

In the prior year 2022, Global Action Plan received a donation from Systemiq of £20,000. Jeremy Oppenheim, Global Action Plan's Chair of Trustees, is a Director and shareholder at Systemiq.

16. STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 MARCH 2022

Year to 31 March 2022

	Notes	Restricted Funds Restated £	Unrestricted Funds Restated £	Total £
Income from:				
Donations		-	78,436	78,436
Donated services	3	-	8,000	8,000
Donations and legacies		-	86,436	86,436
Other trading activities		-	-	-
Investments		-	178	178
Charitable activities				
Generation Action		357,925	610,937	968,862
Post-consumerism		140,500	322,675	463,175
Clean Air		523,691	504,233	1,027,924
Sustainable Business		-	44,750	44,750
LSx		113,589	-	113,589
Total charitable activities		1,135,705	1,482,595	2,618,300
Total	2	1,135,705	1,569,209	2,704,914
Expenditure on:				
Raising funds		-	77,143	77,143
Charitable activities				
Generation Action		385,798	476,930	862,728
Post-consumerism		300,364	291,571	591,935
Clean Air		537,691	452,535	990,226
Sustainable Business		-	41,045	41,045
LSx		113,589	-	113,589
Total charitable activities		1,337,442	1,262,081	2,599,523
Total	4	1,337,442	1,339,224	2,676,666
Net (expenditure)/ income		(201,737)	229,985	28,248
Transfers between funds	12	158,667	(158,667)	-
Net movement in funds		(43,070)	71,318	28,248
Total funds brought forward		193,500	269,165	462,665
Total funds carried forward		150,430	340,483	490,913



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