



# Report and accounts

For the year ended 31 March 2024

**OUR LIVES. OUR PLANET.**

**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:	LMLF.203 The Leather Market, Lafone House, 11-13 Weston Street, London, SE1 3ER

## 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	Professor Francis Kelly
Advait Kuravi	Jennette Arnold OBE (resigned 27/11/23)
Katie Hill	Francisca Rockey (resigned 15/7/24)
Martyn Williams	

## Key management:

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

Sonja Graham – CEO	Larissa Lockwood – Director of Clean Air
Andrew Pendleton – Deputy CEO	Charlotte Zamboni – Director of Marketing (left 31/05/24)
Gail Freeman – Director of Development	

## 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); actual: 38%;
- ethnicity (target: 13% BAME/other); actual: 25%.
- age: (target: 2 youth trustees – 18-25); actual: 2

We aim to readdress the current gender imbalance through our next recruitment round in Autumn 2024.

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 2023-24 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.

## 1.1.3 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.

### 1.1.4 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.

## 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:

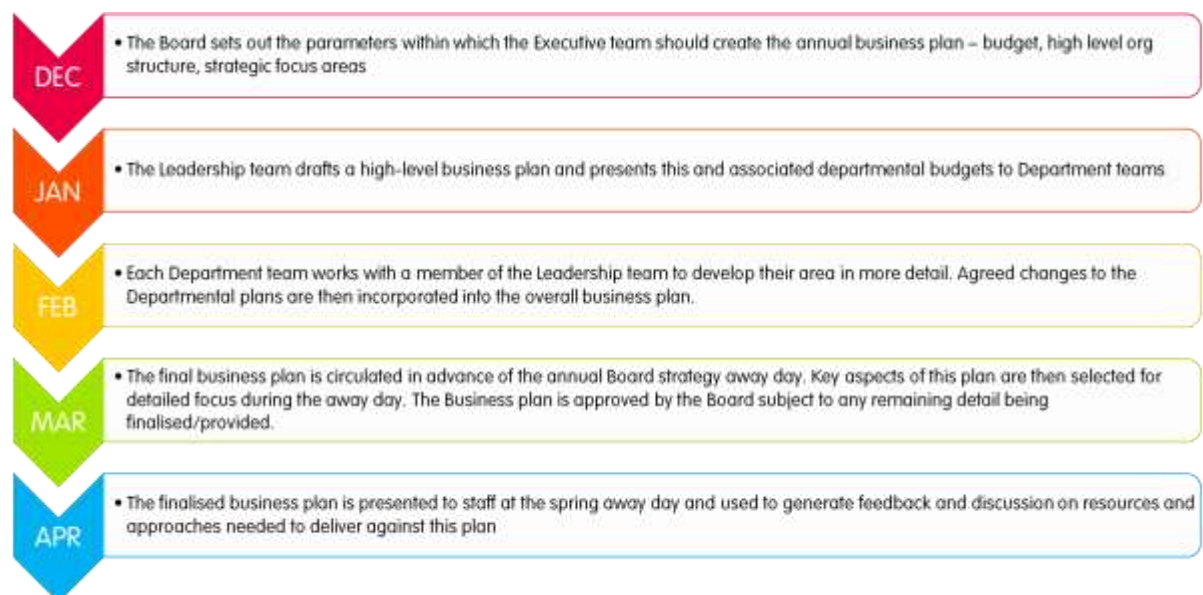


Figure 1 GAP Business planning timeline

## 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 or campaign aims, and the parameters for the partnership are set out within a Letter of Agreement or a Memorandum of Understanding or Contract if the partnership is significant. GAP is part of the Global Action Plan international network, as described in section 2.1 below.

Notable partnerships and collaborations in 2023-24 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.
- **Training health professionals in advising patients on action they can take on air pollution** – GAP partnered with agency TLC to develop a digital training programme for health professionals in Kent and Medway. GAP also partnered with the Environment Centre (tEC) in Southampton to deliver training to health professionals in person and online.
- **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;

## 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:

- All possible risks are logged in a risk register.
- Each risk is assessed for its likelihood and the impact it could have on the organisation.
- 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, as described more fully in the Financial review at section 4 below, the top risks at the last Board meeting were:

1. Board Succession – disruption due to a number of long-term Board members coming to the end of their tenures in 2024, notably the Chair. (Impact Medium: Likelihood Medium)

Mitigation:

1. A number of newer Trustees to work with the CEO to develop a recruitment plan that addresses skills lost by trustees stepping down;
2. Treasurer to stay in place to ensure continuity of financial oversight during replacement of Chair.

2. Reserves: Not meeting reserves policy (£150,418 at the start of FY24-25 vs our target of £500,000 – 3months salaries) means lack of financial buffer (cash / reserves) to weather financial down-turns (Impact High: Likelihood High)

Mitigation:

1. Tight control on costs;
2. Adherence to day rates to ensuring proposals/grants contribute to overheads and also where possible, surplus;
3. Financial model altered to be more conservative e.g. incorporating higher external payaways for restricted income to better reflect the contribution (or lack of) of this type of funding to overheads;
4. Aim for more unrestricted income from business partnerships in 24-25 – 55% as opposed to 45%;
5. Budget discretionary/flexible spend (away days / events / performance increases) for second half of year where possible to give additional financial flexibility.

3. Lack of Press resource: **GAP's increased** public campaigning presence and growing impact through our policy-influencing work means that we have a higher profile and are facing increasing opposition to our policy calls (this is a good sign that our proposals are being seen by those with vested interests as worth contesting!).— This means GAP is exposed to more immediate, news-related comms and negative responses to our work for which we do not have a dedicated PR specialist.(Impact Medium: Likelihood Medium)

1. Secure the support of freelance PR and crisis communications specialists to support the team with both planning an execution of any launches/activity likely to attract negative attention (complete – support in place);
2. Develop the skills of Directors to respond to media requests and deal with pushback from external parties;
3. Explore funder auxiliary grants for grantees and in-kind support from corporate partners to see if these can be used to support organisation in this area (in place – in-kind corporate PR advisory support arranged).

4. A new government taking office creates delays to decisions on policy development and funding (Impact Medium: Likelihood High)

1. Our focus on building relationships with Labour MPs in 23-24 stands to reduce this risk and indeed will hopefully grow our impact as a charity on achieving some of the policy-related changes we have been aiming for;
2. We are building caucuses of new MPs around our issue areas to ensure conversation continues around need for change and momentum builds for when Government considers these areas.

## 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 **HR & Operations Team** which oversees culture, EDI, recruitment, processes and ways of working - represented by the Head of Operations and the Senior HR & People Manager, reporting into the Directors, and supported by the equity, diversity and inclusion panel.
4. And the **Campaigns Group** which sets and drives our campaign calls, develops and upskills the organisation on GAP campaigning methodology and tools, 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.

## HR & Operations Team

- 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 group

- 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.

<b>Vision:</b>	A green and thriving world where everyone can enjoy happy and healthy <b>lives within the Earth's limits.</b>
<b>Mission:</b>	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.
<b>Values:</b>	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:
<b>We are driven by compassion</b>	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.
<b>We get stuff done</b>	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.
<b>We listen and share openly</b>	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.
<b>We challenge the norm</b>	<b>We're not afraid of taking on thorny issues,</b> 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 Principal activities

During 2023-24, we organised our work into three, intersecting areas which, because of our core mobilisation purpose, we call “movements”.

### 2.2.1 Online Climate (formerly “Post Consumerism”):

For several years, GAP led a “Post Consumerism” movement aimed at shifting household consumption to becoming more equal and sustainable.

Midway through the year we took the decision to narrow the scope of the movement firmly on reforming the Big Tech business model. We did this because of the scale of the widespread societal harms and the threat to climate action that the ad-revenue driven business model of big tech presents. We therefore adopted a new name for this movement: Online Climate.

Big Tech's surveillance-for-profit business model erodes democracy and drives misinformation and division, supercharged by AI. It is undermining our ability to take urgent action on the climate crisis and causing widespread societal harms. Global Action Plan is working to reform the Big Tech business models that are harming us and our planet.

Our vision is for an online climate that nurtures democracy and compassion.

Our goal is that by 2030, there are laws in place to end surveillance advertising and the use of “engagement”-driven recommender systems that currently drive a toxic online climate.

In this report we present our achievements against the objectives that were set for the year under the Post-Consumerism movement which were to:

- 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.
  - Working with Dove and a partnership of NGOs to raise awareness of harmful features on social media in order to encourage new design standards.
  - 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.
- **Build our work on the foundational economy by:**
  - 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.

## 2.2.2 Generation Action:

To solve the myriad of crises facing humanity we need the next generation to be equipped, motivated and given experience so they are ready to take action when they leave school (and before). Despite the goodwill and endeavour of many in the system to do this, teachers and learners are being held back by a profound set of barriers and constraints by an out-of-date **education system. The way we educate our children is hindering the UK's ability to become a climate resilient, sustainable society.**

Our vision is of an education system that provides the space and resources for young people 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.

Our objectives for the year were to:

- **Launch a new education and youth engagement strategy: 'Mobilising Generation Action'**
- Continue 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.
- 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.

- Support 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.

## 2.2.3 Clean Air

Air pollution affects every organ in the body and results in around 36,000 deaths in the UK each year. It also impacts people unequally: the young, the old, people in deprived communities and people with existing health conditions are most at risk. To clean up our air we need to make rapid changes such as cutting the use of polluting vehicles, slashing industrial and business emissions, and avoiding wood burning in our homes.

Our vision is of a world with clean air, where people and planet are prioritised over pollution and profit.

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

Our 2023/24 goals were to:

- Increase levels of public understanding about domestic burning as a source of air pollution and its health harms.
- 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.
- Create a shared set of clean air policy asks (with HAC and Health Equals) for manifestos, identify stakeholders and build relationships.
- Create and communicate evidence base for the need for a public engagement campaign on air pollution, nurturing relationships with key stakeholders.
- Support organisations, especially those that look after the most vulnerable, to be clean air places



### 3. Achievements and performance

During the year, the cost-of-living crisis continued to bear down on charities as well as businesses. Political disruption and uncertainty also continued to make many funders more hesitant. Despite this, we have been able to deliver significantly against our impact ambitions and are incredibly proud of our wide array of achievements.

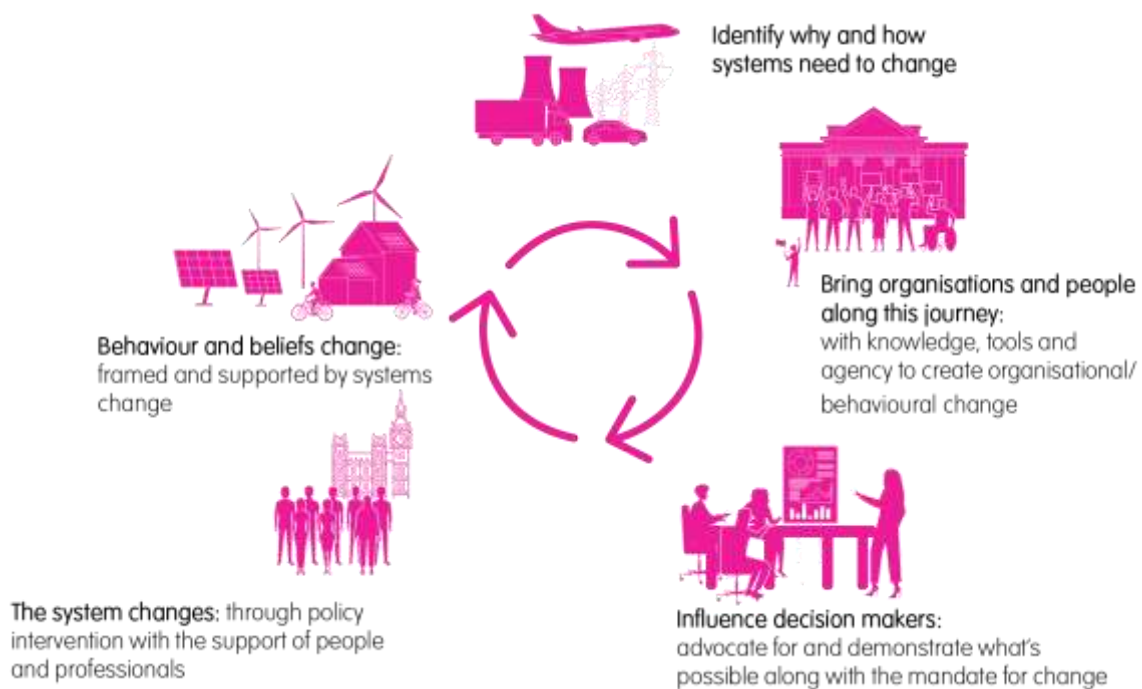
Measuring our achievements.

GAP has a cycle of change, which links the insights from our work with audiences and groups of people on behaviour change with our 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 Online Climate movement achievements

### 3.1.1 Goal - putting wellbeing at the heart of the of the digital economy by securing a ban on surveillance advertising

During the year, we made progress in our work to put wellbeing at the heart 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.*

Working with 5Rights and others, we helped secure last-minute ‘safety by design’ amendments to the Online Safety Bill (now Act) compelling social media platforms to risk-assess for the harm caused by social media algorithms themselves, not just content.

*Working with businesses, NGOs and academics to raise awareness of harmful features on social media in order to encourage new design standards.*

**In April 2023, we partnered with Dove to advise their ‘cost of beauty’ campaign. Our petition calling for safety by design measures, launched on the back the film, received 78,000+ signatures and 800+ supportive comments and was hand delivered to Ofcom’s head office by our CEO Sonja.**

With Vodafone and in partnership with creative agency Nice and Serious, we produced a film highlighting how social media algorithms promote misogynistic values and behaviours in young boys which was viewed 894,000 times. The associated petition generated 1596 signatures – calling on Ofcom to take more a of focus on the harms caused by algorithms (as opposed to content) in their implementation of the Online Safety Act. Over 225 media articles were generated to publish the results of our survey with 11-14 year old boys (conducted through Opinium) demonstrating that 69% of boys had been served content that is negative about women and girls without asking to see it.

*Building understanding and interest within the UK environmental sector of the impact of surveillance advertising and business models reliant on it.*

We held a series of workshops with influential nature and climate groups to build their capacity and understanding of big tech and its relationship to climate. We convened 12 of these groups to pressure UK regulators to reveal their plans – or lack thereof – with regard to climate disinformation in the UK election campaign. This was the first time any of these groups had campaigned on big tech.

*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.*

Following the rapid emergence of ChatGPT and other Gen AI tools, we published a landmark report outlining the growing climate threats of AI. The report received more than 60 items of press coverage and continues to receive significant media interest.

We hosted an “AI and Climate” panel event with academics and policy experts in central London, attended by more than 150 people, exploring the under-reported climate risks

### 3.1.2 Campaign/Goal: Build our work on the foundational economy

During the year we sought to galvanise support for investment in public infrastructure through:

*Creating a tangible vision of public luxury through a creative event to inspire others to work with us.*

Luxury For All was our concept to kickstart a conversation about public luxury as a solution to the climate and inequality crises. Our aim was to shift the concept of luxury from being exclusive and expensive, to being inclusive and accessible. In creative partnership with Middlesex University’s School of Art, we delivered an immersive experiential event (held to also mark GAP’s 30th anniversary) that led guests on a journey to imagine what Luxury For All would look, sound and feel like.

## *Sharing practical demonstrations of existing public through a new podcast*

Through the first series of the Our Lives, Our Planet podcast, we explored Luxury For All through six different areas of everyday life – homes, neighbourhoods, fashion, jobs, internet and wellness. Each episode featured diverse and expert voices sharing real-life examples that demonstrated the unexpected benefits, made it feel doable, and proved the public mandate for it.

## 3.2 Generation Action movement achievements

### *Launch a new education and youth engagement strategy*

In July 2023, GAP launched a new education and youth engagement strategy to stakeholders in the education sector: **'Mobilising Generation Action'**. Global Action Plan's role is to be the change in the education system we want to see, encourage and inspire our allies to do the same, and to work with policymakers to wholly reimagine and reorientate the education system in England. The strategy includes impact goals by 2030 and targets by 2026 to drive progress, including specific indicators of progress against equity, diversity and inclusion goals.

*Continue 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.*

The Transform Our World programme is an educator community of 7,175 registered individuals and 62 partner organisations contributing resources, events and programmes to help teachers bring environmental action into the classroom. Over 3,383 educators are now subscribed to the bi-weekly newsletter sharing resources, programmes and opportunities for educators and young people. The programme 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 2023. We delivered a high-profile youth event, Earth Day 2024: Our Earth, Our Future. 92 young people contributed material, 3104 people viewed the event.

The UK Schools Sustainability Network (UKSSN) now brings together 26 local networks through which staff and students of schools connect with peers, share ideas and resources, collaborate on local, national, and international initiatives and develop personal, social, and workplace skills. Eight new networks joined UKSSN during the year. 699 young people from 43 schools are participating in network activity. In addition, the volunteer-led, nationwide

sub-group, 'UKSSN Operations group' is thriving and now has 280 members drawn from schools across England. UKSSN is hosted and coordinated by GAP as part of the Transform our World programme.

*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.*

Global Action Plan continued to deliver three ground-breaking in school programmes during the year.

**Buy Now Get Next Day:** Young people are being put under increasing pressure by advertisers and online platforms to buy, buy, buy. Meanwhile, the delivery of these items is leading to an increase in air pollution due to high numbers of vehicles on our roads. In 2023-4, students (in addition to the 361 from the previous years of the project) were upskilled in campaigning on this issue with the numbers of students reporting **"high"** levels of knowledge increasing by 40%, skills to take action by 30%, and reporting **"high or very high"** confidence in talking to their peers (33%) and to adults and decision makers (20%). In addition, students taking part showed increases in life satisfaction (from 5.05/7 before the programme to 5.44/7 at the end).

Key impacts of the campaign were to increase the pressure on MPs to curb targeted online advertising to under 18s with letters sent to 54 MPs and one group of students being invited to present to the Select Committee for Mental Health alongside MP James Morris.

The campaign also increased the pressure on online retailers and the marketing community to curb targeted online advertising to under 18s. Students wrote to 22 online retailers; dialogue started as a result with 2 brands. The campaign was shared on LinkedIn by influential marketing leaders, generating 148 comments and 387 re-posts. The World Federation of Advertisers (who represent companies responsible for 90% of global marketing communications spend) invited GAP to speak at their quarterly meeting within their **"responsible advertising and children"** stream.

**Dirt is Good Project:** GAP continued to act as the global education partner on this groundbreaking schools programme with Persil (a Unilever brand). Dirt is Good Project aims 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 46,791 young people to take action on the issues they care about and has provided over 2,600 teachers with a free toolkit of resources, session plans and an overarching framework to bring social

action into the classroom. The collective impact of the programme was celebrated by students, teachers and partner organisations during the **Dirt Is Good International Celebration Event**, hosted by Global Action Plan in December 2023.

This year, we worked with local Unilever teams and partner organisations in Thailand and the United Kingdom to help young people to take action on the social and environmental causes they care about. In Thailand, we worked with Jump! Foundation and Breeze to deliver a second year of Dirt Is Good Bootcamps across 5 regions in Thailand empowering over 450 young people to design their own projects and take action in their communities. The Bootcamp series concluded with 30 youth representatives attending a National Summit at Unilever Headquarters in Bangkok, for a celebration of collective action for the good of people and planet across Thailand.

In the UK, Global Action Plan worked with Future Foundations to deliver the Programme in primary and secondary schools across England, Scotland, Wales and Northern Ireland empowering 43,202 young people to lead projects and engaging a further 315,412 in one-off activities and events. United Learning Group, the largest multi-academy trust in England, **adopted the Dirt Is Good Project across 38 primary and secondary schools**. WJEC – an examination board providing examinations professional development and educational resources to schools and colleges in Wales, England and Northern Ireland – included the Dirt Is Good Project as a Community Challenge in the Welsh Baccalaureate programme.

Schools Good Life Charter: During the second and final year of this pilot project, GAP worked with Hammersmith and Fulham Council, the West London Partnership and 5 Hammersmith and Fulham schools to take action on excessive consumption with whole school communities. All 5 schools acted on their commitments to make meaningful changes to school life to reduce consumption and improve wellbeing, engaging 3,298 students, 5,104 family members and 31 organisations and businesses across the community.

The partnership gave presentations at 15+ events online and at venues across England, training 692 people on how to support young people build resilience to consumerist pressures. We produced a **short film**, **to amplify young people's experiences of the pressures to consume and sharing their solutions for a more positive way of living**.

*Building on the success of the pilot programme, we received £1.1m from The National Lottery Community Fund to develop and scale the programme, now known as 'Good Life Schools'. Support 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.*

With funding from the JJ Charitable Trust, GAP led new work to identify the leverage points in the education system that we, and others, can pull to drive transformative change to how teachers teach and learners learn. Senior education leads from 12 major NGOs including the Natural History Museum, senior educators as part of the National Education Union and leading academics and thinkers were consulted on their views on how and why the education system needs to change. Following that, to capture and share the emerging story of Transformative Learning we ran a 'Learning that transforms' event and social media campaign involving 12 education influencers. The main output of this project is a collection of essays under the title '**Environmentalism in a time between education worlds**'. The essays are the result of the insights gathered through the activities described above and were published in April 2024, as a springboard for work in 2024-25 to influence direction of the new Government on education reform, including a planned schools curriculum review.

## 3.3 Clean Air movement achievements

Increase levels of public understanding about air pollution and its harms, especially domestic burning as a source of air pollution, so they understand and act on air pollution, including collective action to campaign for system-wide changes. Clean Air Day 2023: Clean Air Day is the UK's biggest air pollution campaign. GAP has led the campaign annually since 2017. For Clean Air Day 2023, GAP 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 delivered strongly against our key KPIs of Learn, Act and Ask (measured through our quarterly national poll the **Clean Air Public Insights Tracker**):

- Learn: Clean Air Day encourages people to learn about air pollution
  - 43% of people across the country have heard of Clean Air Day
  - 300+ events run by schools, businesses, local authorities and community groups across the country shared information about the harms of air pollution and what we can do about it.
  - 7,700 resources downloaded by our Supporters and Participants, including over 3,000 school resources downloaded and delivered in schools.
- Act: cycling walking or taking public transport instead of using car is a key action people can take to improve air quality
  - People who know about Clean Air Day increased the short journeys they chose to walk by 52% compared to 40% of people who didn't know about the campaign.



- 35% of those who had heard about the campaign had cycled over the past month **vs. 12% of those who hadn't heard of the campaign.**
- Ask: 612 letters were sent to councillors in support of clean air measures
  - Additionally, 200+ health professionals from Ride of their Lives wrote to the Prime Minister to urge action on air pollution and express their support for schemes such as **London's Ultra Low Emission Zone (ULEZ).**

Clean Air Night 2024: Domestic burning is the largest source of small particle pollution in the UK (PM2.5) and public awareness and understanding of the harms are low. Our research indicated a need for an awareness campaign communicating of the harms of wood burning and start to get this into the public consciousness, we developed Clean Air Night to deliver this.

GAP partnered with Hertfordshire County Council to launch the campaign (and founder supporters Lancaster City Council and Surrey County Council). Our campaign focused on getting the evidence-based facts out to the public, backed by the leading experts, and in a clear way that would engage the public. The campaign achieved a 28% awareness in its first year. We recruited supporter and participating organisations including 67 Local Authorities, key health and environment NGOs and the World Health Organisation director to help spread our key messages on social media and newsletter. GAP and **others'** social media posts pushed the public to the Clean Air Hub leading to 102,000 views during the campaign period and high engagement with our Frequently Answered Questions and communications pack.

Met Office clean air resources for adults and children: GAP completed work on a brand new set of evidence-based, user-tested resources funded by the UK Met Office as part of the UK Clean Air Programme. The new resources included:

- An interactive **Clean Air Planner** webtool supporting the public to create tailored information on how to reduce their contribution and exposure to air pollution
- School lesson plans for **Key Stage 1, KS2** and **KS3** students.
- An online quiz for independent use hosted **on Nat Geo Kids**
- Four **out of school activities** created in collaboration with The Scouts.

Clean Air – Communities, New Voices: This work equips and empowers diverse individuals and communities to take action to improve air pollution with and for their communities, primarily by engaging decision makers. During the year, we recruited eight New Voices from a range of backgrounds and organisations across London, who have an interest in and/or lived experiences of air pollution. Following coaching, the New Voices led "listening



exercises”, which generated powerful evidence and stories of the lived experiences of communities disproportionately affected by air pollution and an understanding of what solutions they wanted to see. New Voices were then supported to use this evidence to create a shared election manifesto to present to candidates in the lead up to the Mayor of London and London Assembly elections (May 2024).

As well as writing to their local candidates with their asks, the New Voices created supporting videos and social posts to help advertise and support the online manifesto. GAP arranged for the New Voices to attend and participate in public hustings events hosted by environmental, health and social justice organisations. These provided the opportunity for the New Voices to ask questions, get campaigning insights and make useful network contacts.

Individual action plans were created **to plan each New Voice’s on-going activities** to create a longer- lasting legacy.

*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.*

*Call for government legislation, regulation and investment to drive systemic change on air pollution by creating a shared set of clean air policy asks (with HAC and Health Equals) for manifestos, identify stakeholders and build relationships*

**GAP’s Clean Air** Advocacy programme focused on influencing manifestos and political parties to adopt policies around cleaner air. We developed a set of policy asks with the Health Equals Clean Air Advisory Group, which included asks around a Clean Air Act, a public engagement campaign on air quality, a commitment around increasing active travel, and implementation of a **Clean Air Framework in England’s Integrated Care Systems (ICS)**. We then met with MPs and peers to advocate for these asks alongside regular meetings with civil service officials, including at the Department of Environment, Food, and Rural Affairs. A roundtable was held at the Labour Party Conference to discuss the policy asks outlined above.

A particular focus this year was to begin to develop a policy pathway to phase out domestic burning by 2030. We continued to chair the domestic burning sub-group of the Healthy Air Coalition and to advocate for domestic burning and gas cooking phase outs at relevant influencing opportunities. These included giving oral evidence to Environmental Audit Committee enquiry on indoor air quality.

*Create and communicate evidence base for the need for a public engagement campaign on air pollution, nurturing relationships with key stakeholders.*

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.

*Support organisations, especially those that look after the most vulnerable, to be clean air places*

Clean Air - Schools: The London School Pollution Helpdesk continued to support priority schools to ensure they fully utilised their grants and therefore ensure cleaner air environments for their school communities. **The helpdesk's** website – a hub for air pollution information, advice and supporting resources – received 2,108 website visits from April 2023-March 2024. We once again inspired hundreds of schools to run clean air assemblies, lessons and activities on **Clean Air Day** 2023.

Clean Air – Healthcare sector: GAP continued to support healthcare organisations to take action for clean air through their own operations and through advocating for wider change:

- We completed a 4-part webinar series for health professionals in the North-East London area, creating over 30 more 'Clean Air Champions' and creating a video version accessible for healthcare staff in this region for the next 5 years.
- We began work partnering with Tunbridge Wells borough council and media agency TMC to educate healthcare staff across Kent and Medway. The project develops an online education platform for healthcare staff with seven modules. We also began training maternity healthcare staff on air pollution in a pilot format, to understand how best to deliver learning to this group.
- We continued our longstanding partnership with Boehringer Ingelheim in advocating for greater action on air pollution and health inequalities. We have furthered the relationship with ICSs across England, particularly in 5 focus areas across the Southeast. Next year, we will translate the ICS clean air framework into an online tool.
- We commenced a deep-dive champions project in Southampton, partnering with the Southampton City Council and a local charity The Environment Centre. This project will train over 30 healthcare staff in the region, and deliver leaflets, posters and a series of webinars. The teaching is underway, with the project due to finish at the end of 2024.

## 4. Financial review

### 4.1 Overview

Global Action Plan generated an overall deficit in 2023-24 of £22,556 (2022-23 – deficit of £58,439), and an unrestricted deficit for the year of £168,056 (2022-23 – deficit of £22,009). Total reserves at 31<sup>st</sup> March 2024 were £409,918, with £259,500 of restricted reserves and £150,418 of unrestricted reserves.

Income in 2023-24 was £2,168,392, a 3% decrease compared with 2022-23. During 2023-24 GAP rebranded its Post-consumerism portfolio as Online Climate. Income from this portfolio increased by 78% year on year, but the Generation Action portfolio income decreased by 36%, whilst income from Clean Air was unchanged.

The restricted surplus for the year of £145,500 was the result of receiving funding in the year in advance of delivering the projects for which restricted funding was received. The most significant of these were the *Domestic Burning Campaign* funded by Guy's and St Thomas' Foundation (operating as Impact on Urban Health), and the *Transform Our World* project, supported by the #iwill Fund, where £70,000 and £64,000 respectively were carried forward to next year. In addition, £77,000 was carried forward for the *Buy Now, Get Next Day* campaign funded by the Esmée Fairbairn Foundation, compared with £60,000 in the prior year.

The unrestricted deficit was the result of cost of living pressures on payroll and project costs, combined with a challenging funding environment. In the prior year GAP invested in its fundraising team, and maintained this during 2023-24, but despite their efforts was unable to translate this into growth in, particularly, unrestricted income. Cost pressures impacted the underlying financial performance of all three of our portfolios, with Generation Action and Online Climate generating a deficit and Clean Air a much reduced surplus compared with the prior year. However, in contrast to the last two years, there were no transfers from unrestricted to restricted reserves (£135,159 in 2022-23), with projects funded by restricted income delivered without the need for additional unrestricted funding.

## 4.2 Significant funders

### Generation Action

Further funding of £562,152 was secured in February 2023 from the #iwill Fund, an initiative of the National Lottery Community Fund and DCMS, to continue our *Transform Our World* project. This will enable GAP to run a series of schools based action programmes and youth campaigns, including a focus on disadvantaged communities in north Kent and south Essex. The year one funding of £281,076 was recognised in the Statement of Financial Activities, with £64,000 carried forward at year end as a restricted reserve.

The Garfield Weston Foundation provided funding of £40,000 for the UK Sustainable Schools Network as match funding to the #iwill Fund grant.

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 £100,578 was received in the year.

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 £98,836 has been recognised in the Statement of Financial Activities.

### Online Climate

A further grant of £100,000 was received from the Esmée Fairbairn Foundation for the *Buy Now, Get Next Day* campaign. This was the final 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 £60,000 was brought forward from the prior year, with £77,000 carried forward at 31st March 2024.

Funding of £94,228 was received in the year from Luminate Projects, part of a US\$240,000 award, towards our *Climate vs Big Tech* campaign. A restricted reserve of £20,000 was brought forward from the prior year, with £39,000 carried forward as a restricted reserve at year end.

A grant of US\$85,861 was awarded by the Meliore Foundation, through the Global Strategic Communications Council, in November 2023. This will further fund our *Climate vs Big Tech*

campaign, to mobilise against the systemic harms of big tech, and £33,018 was received in the year.

Unrestricted income of £215,000 and grants of £40,000 were received from Unilever, through its Dove brand, to continue the *Safer Socials* programme.

## Clean Air

Income was at a very similar level to the prior year, with a total of £996,706.

Global Action Plan successfully delivered the seventh *Clean Air Day* in June 2023. Grants of £27,875 from the Scottish Government and £38,410 from C40 Cities, together with income of £15,000 from the Welsh Government and some commercial sponsorship, ensured that events took place throughout Britain. Funding of £39,950 was received from Guy's and St Thomas' Foundation in the year to support the preparation for *Clean Air Day* 2024, with £10,000 of this funding carried forward as a restricted reserve at year end.

Guy's and St Thomas' Foundation continued to be a significant funder in 2023-24. Operating as Impact on Urban Health they provided a total of £189,830 of funding for our *Domestic Burning* Project; winter engagement campaigns on the health impacts of domestic wood burning. with £70,000 of funding for this project carried forward as a restricted reserve at year end.

Hertfordshire Country Council provided £164,500 of funding to enable GAP to expand this domestic wood burning project and, together with £30,000 of grant funding from the Greater London Authority, we were able to run the inaugural *Clean Air Night* in January 2024.

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 was completed in 2023-24 with the final £64,915 grant received during the year, together with the small £4,000 restricted reserve brought forward from the prior year.

Instalments totalling £50,000 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.

In May 2023 GAP was awarded a grant of £122,032 from The Health Foundation to fund an air quality policy post within GAP under the *Health Equals' Partnership*, to work to secure the inclusion of identified clean air policy asks in manifestos for the approaching UK General Election. Income of £70,360 was received in 2023-24, with £9,500 carried forward as a restricted reserve at year end.

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 £146,536 recognised in the Statement of Financial Activities in 2023-24. The most significant funding came from the conclusion of a contract with Boehringer Ingelheim to develop a clean air framework for the Northeast and North Cumbria Integrated Care System.

## 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 £34,662, of which £8,000 was unrestricted funding from The Lawson Trust and £26,157 from individuals.

Donated Services totalled £8,592, principally further pro-bono research into air quality from research services company Opinium.

## 4.3 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 (66% in 2023-24) 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 2023-24 Global Action Plan generated an unrestricted deficit for the year of £168,056 (2022-23 – deficit of £22,009), which reduced our unrestricted reserves to £150,418.

At 31st March 2024 GAP had a total of £259,500 of restricted reserves. The largest of these was £77,000 in respect of the *Buy Now, Get Next Day* campaign funded by the Esmée Fairbairn Foundation. In addition, £70,000 and £64,000 were carried forward respectively for the *Domestic Burning Campaign* funded by Guy's and St Thomas' Foundation and the *Transform Our World project*, supported by the #iwill Fund.

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 2024-25, with the expenditure spread throughout the year.

## 4.4 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"> <li>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 <b>GAP's CEO</b>.</li> <li>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.</li> </ul>
Financial review	<ul style="list-style-type: none"> <li>Weekly cashflow: The Finance Director reviews a detailed cash flow forecast weekly.</li> <li>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.</li> <li>Board review: The Board receives management accounts each quarter and these are discussed in detail, together with the sales pipeline, at quarterly Board meetings.</li> </ul>
Performance check points	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>
Expenditure	<ul style="list-style-type: none"> <li>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.</li> </ul>



## 4.5 2023-24 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 2024-25 was approved by the Board in February 2024. Income was budgeted to increase by 23% compared with 2023-24, with 31 staff positions budgeted, the same as the average for 2023-24. The budget targeted an unrestricted surplus of £65,000 which would take our reserves above £200,000, building towards our target of 3 months operating costs of £500,000. Over 30% of this income was already secured, or in negotiation, 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 early October, following a Senior Management Team review meeting with the Treasurer. The economic outlook has continued to be uncertain, leading us to reduce our income forecast back to a level very similar to that achieved in 2023-24. Of this, 73% is secured for the year, with only 5% unsecured. The remaining 22% is in negotiation with clients, following verbal confirmation. This would deliver a smaller unrestricted surplus of circa £11,000 as part of an overall deficit of £63,000, as projects funded by restricted income won in the prior year are delivered. 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 2025-26 in order to complete a cash-flow projection. This early draft of our budget for 2025-26 has income 8% higher than is forecast for 2024-25, of which 20% has already been secured. This income is budgeted to be delivered by 30 staff, and would deliver a £105,000 unrestricted surplus.

The resulting cash-flow forecast through until March 2026 show that cash is expected to remain close to or above £250,000, with a significantly higher balance maintained throughout most of the 18-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 £353,623 the Charity held at 31st March 2024.



## 5. Future plans

### 5.1 Focus areas

In 2024-25 we will continue to grow our three movements, taking steps towards our 2030 aims:

#### Online Climate

Aim: *By 2030* there are laws in place to curb the surveillance for profit business model and the destructive algorithms, recommender systems and addictive design features that underpin it.

We are currently doing this through two core strands of work:

- Our Climate vs Big Tech Campaign is mobilising civil society groups and businesses to demand regulation of the toxic online information ecosystem that spreads climate misinformation and chills climate policy.
- Our Safer Socials Campaign is channelling public pressure towards regulators to force tech platforms to make their products safe by design for young people – and for us all.

Our 2024/25 goals are to:

#### 1. Illustrate specific harms to people:

- **Diversify the debate:** Share stories of young people who are both highly vulnerable to the impacts of an unregulated online ecosystem and yet highly dependent on it and help them to contribute to a more nuanced debate as to how the system should be regulated to protect and better serve them.
- **Develop tools and training that build digital resilience** in young people – helping them to understand and protect themselves against the tactics that hook, influence and harm young people online

#### 2. Illustrate threat to our planet, specifically to climate action: Our work in this area will include:

- **Building political relevance for the need for more big tech regulation:** We will do this through demonstrating the national security and political risk of unregulated big tech. We will make this issue deeply relevant to political decision makers through demonstrating the dangers of an easily manipulated online information ecosystem to the success of the new government's mission areas. Initially focusing on orchestrated online backlash to

the Government's Clean Power ambitions as played out through local social media and groups e.g. Facebook / nextdoor

- **Getting the green sector behind the tech accountability movement:** Increasing international collaboration efforts of the green sector 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.

## 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:

- expanding our Good Life Schools model in partnership with 60 schools and 6 local authorities to three new UK regions. Good Life Schools supports young people to create new cultural norms within schools and communities, through a new £1.1 million three year grant from the National Lottery Community Fund. Cultures that support young people and their families to recognise drivers of consumerism, their impacts and choose healthier, more sustainable options.
- delivering the next critical step in reorienting the English education sector so that **developing students' ability and desire to transform society becomes a core purpose**. This step is to influence the Department for Education's Curriculum and Assessment review.
- continuing our work to reframe environmental education through equipping environmental educators with the skills and resources they need to reinforce compassionate values and weaken self-interest as part of their work – i.e., Transform Our World, Dirt Is Good.

## 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 2024/25 goals are to:

- Increase levels of public understanding about domestic burning as a source of air pollution and its health harms.

- 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.
- Create a shared set of clean air policy asks (with HAC and Health Equals) for manifestos, identify stakeholders and build relationships.
- Create and communicate the evidence base for the need for a public engagement campaign on air pollution, nurturing relationships with key stakeholders.

## 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:** In 23-24 we developed a GAP-wide approach to developing campaigns and introduce the whole organisation to this approach. In 24-25 our Campaigns Group will coach staff to apply this framework to their areas of work to grow consistency and expertise in the organisation

**Individual supporter base:** We aim to continue to grow our individual supporter base for our main campaigns. The supporter base adds weight to our parliamentary campaigning but also potentially help fund the harder to fund areas of our work. We have been awarded funding by Esmée Fairbairn for external expertise to help us recruit supporters for our campaigns, clarify what types of actions we need from them to be able to influence power holders and win campaigns, and to help us build a giving strategy for our main campaigns.

### 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 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. In 24-25 we plan to engage with organisations similar to ours who have actively pursued becoming an anti-oppressive organisation to learn from them and craft our own journey. We will be focusing initially on how we can build strong EDI principles into the design of our external facing campaigns and programmes, the changes we need to make internally to do this effectively and how we can share our channels and platforms with people who can share lived experience of the issues we seek to address.

## 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 2024

**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 4th November 2024 and signed on its behalf by:

DocuSigned by:  
  
A9821F4D9E6C46A...

Jeremy Oppenheim

Chair, Board of Trustees

LMLF.203 The Leather Market, Lafone House,  
11-13 Weston Street, London, SE1 3ER



Jonathan Katz

Treasurer, Board of Trustees

# 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 2024 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 2024 and of income and expenditure, for the 31st March 2024 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 exception

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](http://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.

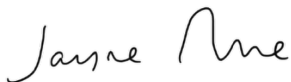
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the board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

Jayne Rowe

Senior Statutory Auditor

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

Date: 12 December 2024

# Annual accounts

FOR THE YEAR ENDED 31 MARCH 2024

## STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Year to 31 March 2024			Year to 31 March 2023
		Restricted Funds	Unrestricted Funds	Total	
		£	£	£	£
<b>Income from:</b>					
Donations		-	34,662	34,662	50,973
Donated services	3	-	8,592	8,592	18,000
Donations and legacies		-	43,254	43,254	68,973
Investments		-	4,221	4,221	517
Charitable activities					
Generation Action		421,654	104,315	525,969	816,506
Online Climate		267,246	260,194	527,440	295,497
Clean Air		521,340	475,366	996,706	994,635
Sustainable Business		-	70,802	70,802	69,600
Total charitable activities		1,210,240	910,677	2,120,917	2,176,238
<b>Total</b>	2	<b>1,210,240</b>	<b>958,152</b>	<b>2,168,392</b>	<b>2,245,728</b>
<b>Expenditure on:</b>					
Raising funds		-	198,709	198,709	220,696
Charitable activities					
Generation Action		397,654	126,605	524,259	826,776
Online Climate		231,246	294,244	525,490	259,489
Clean Air		435,840	473,821	909,661	977,579
Sustainable Business		-	32,829	32,829	19,627
Total charitable activities		1,064,740	927,499	1,992,239	2,083,471
<b>Total</b>	4	<b>1,064,740</b>	<b>1,126,208</b>	<b>2,190,948</b>	<b>2,304,167</b>
<b>Net income / (expenditure)</b>		<b>145,500</b>	<b>(168,056)</b>	<b>(22,556)</b>	<b>(58,439)</b>
Transfers between funds	12	-	-	-	-
<b>Net movement in funds</b>		<b>145,500</b>	<b>(168,056)</b>	<b>(22,556)</b>	<b>(58,439)</b>
Total funds brought forward		114,000	318,474	432,474	490,913
<b>Total funds carried forward</b>		<b>259,500</b>	<b>150,418</b>	<b>409,918</b>	<b>432,474</b>

The notes on pages 49 to 65 form part of these accounts.



# Annual Accounts

Year ended 31 March 2024

## BALANCE SHEET AS AT 31 MARCH 2024

	Notes	31 March 2024 £	31 March 2023 £
<b>Fixed assets:</b>			
Intangible assets		-	-
Tangible assets		4,598	11,645
Total fixed assets	7	<u>4,598</u>	<u>11,645</u>
<b>Current assets:</b>			
Debtors	8	340,847	369,338
Cash at bank and in hand		353,623	309,715
Total current assets		<u>694,470</u>	<u>679,053</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	9	(289,150)	(258,224)
Net current assets		<u>405,320</u>	<u>420,829</u>
<b>Net assets</b>		<u><b>409,918</b></u>	<u><b>432,474</b></u>
<b>The funds of the charity:</b>	11		
Restricted funds	11,12	259,500	114,000
Unrestricted funds	11,12	150,418	318,474
<b>Total charity funds</b>		<u><b>409,918</b></u>	<u><b>432,474</b></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 4th November 2024 and are signed on their behalf by:

DocuSigned by:  
  
A9821F4D9E6C46A...

Jeremy Oppenheim

Chair, Board of Trustees

LMLF.203 The Leather Market, Lafone House, 11-13 Weston Street, London, SE1 3ER

Registered Company in England and Wales No. 2838296

Jonathan Katz

Treasurer, Board of Trustees

The notes on pages 49 to 65 form part of these accounts.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	31 March 2024 £	31 March 2023 £
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities</b>	<u>39,687</u>	<u>(252,967)</u>
<b>Cash flows from investing activities:</b>		
Interest received	4,221	517
Purchase of tangible fixed assets	-	(675)
<b>Net cash used in investing activities</b>	<u>4,221</u>	<u>(158)</u>
<b>Cash flows from financing activities:</b>		
Repayment of borrowings	-	-
<b>Net cash used in financing activities</b>	<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>	<u>43,908</u>	<u>(253,125)</u>
Cash and cash equivalents at the beginning of the reporting period	309,715	562,840
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>353,623</u>	<u>309,715</u>

	31 March 2024 £	31 March 2023 £
<b>Net income for the reporting period</b>	(22,556)	(58,439)
<b>Adjustments for:</b>		
Depreciation charges	7,047	8,883
Revaluation of borrowings	-	-
Interest received	(4,221)	(517)
Decrease in debtors	28,491	104,378
Increase/ (decrease) in creditors	30,926	(307,272)
<b>Net cash provided by (used in) operating activities</b>	<u>39,687</u>	<u>(252,967)</u>



# NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

## 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 LMLF.203 The Leather Market, Lafone House, 11-13 Weston Street, London, SE1 3ER. 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.

## 1. ACCOUNTING POLICIES (continued)

The business plan for 2024-25, approved by the Board in February 2024, anticipated income growth of 23% compared with 2023-24. The budget targeted an unrestricted surplus of £65,000.

We update our financial forecast on a regular basis. The most recent was completed in early October. The economic outlook has continued to be uncertain, leading us to reduce our income forecast back to a level very similar to that achieved in 2023-24. Of this, 73% is secured for the year. This would deliver a smaller unrestricted surplus of circa £11,000.

A preliminary budget for 2025-26 assumes income 8% higher than is forecast for 2024-25, of which 20% has already been secured. This income is budgeted to be delivered by existing staff, and would deliver a £105,000 unrestricted surplus.

The resulting cash-flow forecast through until March 2026 show that cash is expected to remain close to or above £250,000, with a significantly higher balance maintained throughout most of the 18-month period.

A sensitivity analysis has been performed, with an income level 15% below that forecast for 2024-25, and a modest headcount reduction. This produces a cash-flow forecast with a reduced, but still adequate, cash balance close to or above £200,000.

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.

## 1. ACCOUNTING POLICIES (continued)

### (d) Donated services

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

### (e) Sales of products and services

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

### (f) Expenditure

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

### (g) Costs of raising funds

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

### (h) Charitable activities costs

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

## 1. ACCOUNTING POLICIES (continued)

### (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).

### (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.

## 1. ACCOUNTING POLICIES (continued)

### (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	Laptops	33%

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

Fixed assets costing less than £500 are not capitalised.

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

### (n) Website development costs

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

### (o) Segmental analysis

Material segments are separately disclosed on the face of the SOFA, based on the audience and nature of projects. The segment Post-Consumerism in the prior year accounts has been renamed Online Climate so as to better reflect current and future activities and funding.

## 1. ACCOUNTING POLICIES (continued)

### (p) Financial Instruments

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

### (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
	£	£	£
<b>Voluntary income</b>			
Trust & Foundations	-	8,000	8,000
Commercial Organisations donations	-	505	505
Individual donations	-	26,157	26,157
	-	34,662	34,662
<b>Donated Services</b>	-	8,592	8,592
<b>Investments</b>			
Interest income	-	4,221	4,221
<b>Income from charitable activities</b>			
<b>Generation Action</b>			
#iwlll National Lottery Community Fund	281,076	-	281,076
National Lottery	100,578	-	100,578
Garfield Weston Foundation	40,000	-	40,000
Commercial Organisations	-	98,836	98,836
Public Sector and Not for Profit Organisations	-	5,479	5,479
	421,654	104,315	525,969
<b>Online Climate</b>			
Luminate Projects	94,228	-	94,228
Esmée Fairbairn Foundation	100,000	-	100,000
Meliore FUP	33,018	-	33,018
Commercial Organisations	40,000	260,070	300,070
Public Sector and Not for Profit Organisations	-	124	124
	267,246	260,194	527,440
<b>Clean Air</b>			
Guy's and St Thomas' Foundation	229,780	-	229,780
The Health Foundation	70,360	13,235	83,595
Trust for London	50,000	-	50,000
National and Local Government	122,790	300,651	423,441
Public Sector and Not for Profit Organisations	38,410	14,944	53,354
Commercial Organisations	10,000	146,536	156,536
	521,340	475,366	996,706
<b>Sustainable Business</b>			
Public Sector and Not for Profit Organisations	-	36,778	36,778
Commercial Organisations	-	34,024	34,024
	-	70,802	70,802
<b>Total income</b>	<b>1,210,240</b>	<b>958,152</b>	<b>2,168,392</b>

## 3. DONATED SERVICES

	Year to 31 March 2024	Year to 31 March 2023
	£	£
Professional and consultancy fees	8,000	18,000
Gifted Event Tickets	592	-
	<u>8,592</u>	<u>18,000</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	303,355	86,367	64,462	70,075	524,259
Online Climate	196,746	241,487	41,809	45,448	525,490
Clean Air	557,264	105,254	118,417	128,726	909,661
Sustainable Business	5,587	24,764	1,187	1,291	32,829
Raising funds	137,936	-	29,311	31,462	198,709
Support costs	255,186	277,002	(255,186)	(277,002)	-
<b>Total expenditure</b>	<u>1,456,074</u>	<u>734,874</u>	<u>-</u>	<u>-</u>	<u>2,190,948</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 £78,645 (2023 - £54,245).



## 4. ANALYSIS OF EXPENDITURE (Continued)

	Year to 31 March 2024 £	Year to 31 March 2023 £
Expenditure is stated after charging:		
Depreciation of tangible fixed assets	<u>7,047</u>	<u>8,883</u>
Auditor's remuneration:		
External audit	18,860	14,000
Other services	<u>-</u>	<u>1,000</u>
	<u>18,860</u>	<u>15,000</u>
Rental under operating leases:		
Premises	93,720	108,974
Equipment	<u>1,247</u>	<u>1,825</u>
	<u>94,967</u>	<u>110,799</u>

## 5. EMPLOYEES AND STAFF COSTS

	Year to 31 March 2024 £	Year to 31 March 2023 £
Wages and salaries	1,280,284	1,300,406
Social security costs	136,716	142,573
Employer's contribution to pension schemes	<u>39,074</u>	<u>44,398</u>
	<u>1,456,074</u>	<u>1,487,377</u>

There were no redundancy and termination payments made during the year (2023 –nil).

The emoluments of one member of staff, including benefits in kind, is within the range of £60,000 to £69,999, and one member of staff within the range of £70,000 to £79,999. (2023 – two 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 £301,540 (2023 - £254,472). The constitution of the Charity forbids any trustee to be remunerated. No expenses were reimbursed to the Trustees during the year (2023 - £nil).

The average number of staff employed by the Charity during the year was 31 (2023- 37), of which an average of 18 (2023- 21) 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
	£	£	£	£
<b>Cost</b>				
At 31 March 2023	254,193	48,498	61,573	364,264
Additions	-	-	-	-
Disposals	-	-	(16,379)	(16,379)
At 31 March 2024	<u>254,193</u>	<u>48,498</u>	<u>45,194</u>	<u>347,885</u>
<b>Depreciation</b>				
At 31 March 2023	254,193	48,498	49,928	352,619
Charge for year	-	-	7,047	7,047
Disposals	-	-	(16,379)	(16,379)
At 31 March 2024	<u>254,193</u>	<u>48,498</u>	<u>40,596</u>	<u>343,287</u>
<b>Net Book Value</b>				
At 31 March 2024	<u>-</u>	<u>-</u>	<u>4,598</u>	<u>4,598</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>11,645</u>	<u>11,645</u>

## 8. DEBTORS

	2024 £	2023 £
Trade debtors	282,239	342,257
Other debtors	1,555	-
Prepayments	30,053	27,081
Accrued income	27,000	-
	<u>340,847</u>	<u>369,338</u>

## 9. CREDITORS

### Amounts falling due within one year:-

	2024 £	2023 £
Trade creditors	29,333	46,627
Other creditors	7,372	429
Taxation and social security	78,740	60,785
Accruals	64,705	73,383
Deferred income	109,000	77,000
	<u>289,150</u>	<u>258,224</u>

### Movement in deferred income:-

	2024 £	2023 £
Brought forward	77,000	381,246
Amount deferred in the year	109,000	42,000
Released to the Statement of Financial Activities	(77,000)	(346,246)
	<u>109,000</u>	<u>77,000</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 seven 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

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	4,598	4,598
Cash	244,677	108,946	353,623
Net current assets excluding cash	14,823	36,874	51,697
	<u>259,500</u>	<u>150,418</u>	<u>409,918</u>

Prior year comparatives: -

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>

## 12. MOVEMENT IN FUNDS

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
<b>Restricted funds</b>					
Generation Action	30,000	421,654	(397,654)	-	54,000
Online Climate	80,000	267,246	(231,246)	-	116,000
Clean Air	4,000	521,340	(435,840)	-	89,500
<b>Total restricted funds</b>	<b>114,000</b>	<b>1,210,240</b>	<b>(1,064,740)</b>	<b>-</b>	<b>259,500</b>
<b>Unrestricted funds</b>	<b>318,474</b>	<b>958,152</b>	<b>(1,126,208)</b>	<b>-</b>	<b>150,418</b>
<b>Total funds</b>	<b>432,474</b>	<b>2,168,392</b>	<b>(2,190,948)</b>	<b>-</b>	<b>409,918</b>

Prior year comparatives: -

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

Transfers of £135,159 were made from unrestricted reserves to restricted reserves to cover deficits on restricted funds. These balances have been restated.

## 12. MOVEMENT IN FUNDS (continued)

Purposes of restricted funds:

### Generation Action:

Further funding was secured from the #iwill Fund, an initiative of the National Lottery Community Fund and DCMS, to continue our Transform Our World project. This will fund a series of schools based action programmes and youth campaigns, including a focus on disadvantaged communities in north Kent and south Essex, and further investment in the online platform.

The Garfield Weston Foundation provided funding for the UK Sustainable Schools Network, as match funding to the #iwill Fund grant.

A grant was awarded by the National Lottery in the prior year to run the Schools Life Charter to develop a model for schools to become beacons for sustainable consumption.

### Online Climate:

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.

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

A grant was received from the Meliore Foundation, through the Global Strategic Communications Council, to fund our Climate vs Big Tech campaign, to understand the systemic harms of big tech.

A grant was received from Unilever, through its Dove brand, to continue the Safer Socials programme.

## Clean Air:

During the year funding was received from the Scottish Government, C40 Cities, and the Guy's and St Thomas' Foundation 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.

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 our Domestic Burning Project; winter engagement campaigns on the health impacts of domestic wood burning.

Funding was received from the Greater London Authority, which helped enable GAP to run the inaugural Clean Air Night in January 2024, again, highlighting the adverse health impacts of domestic wood burning.

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 the remainder of the grant funding was drawn down during the year and the project completed.

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 2023 GAP was awarded a grant from The Health Foundation to fund an air quality policy post within GAP to work to secure the inclusion of identified clean air policy asks in manifestos for the approaching UK General Election.

## 13. COMMITMENTS UNDER OPERATING LEASES

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

	Premises	Premises	Equipment	Equipment
	2024	2023	2024	2023
	£	£	£	£
Not later than one year	79,920	102,240	840	1,120
Between one and five years	49,920	51,120	-	840
	<u>129,840</u>	<u>153,360</u>	<u>840</u>	<u>1,960</u>

## 14. PENSIONS

The Charity operates two defined contribution pension schemes. The charge to the Statement of Financial Activities for the year is £39,074 (2023 - £44,398). There are outstanding contributions of £7,372 (2023 - £429), but no prepaid contributions at the year end.

## 15. RELATED PARTY TRANSACTIONS

During the year ended 31 March 2024, donations received from trustees totalled £25,000 (2023-£5,000).

In the prior year ended 31 March 2023 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, was a Director of and shareholder in Acre Resources Limited. This sum is included as part of the total of donated services for 2023 in note 3 above.



## 16. STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 MARCH 2023

Year to 31 March 2023			
Notes	Restricted Funds £	Unrestricted Funds £	Total £
<b>Income from:</b>			
Donations	-	50,973	50,973
Donated services	3	18,000	18,000
Donations and legacies	-	68,973	68,973
Investments	-	517	517
Charitable activities			
Generation Action	501,707	314,799	816,506
Post-consumerism	242,867	52,630	295,497
Clean Air	502,620	492,015	994,635
Sustainable Business	-	69,600	69,600
LSx	-	-	-
Total charitable activities	1,247,194	929,044	2,176,238
<b>Total</b>	2	<b>1,247,194</b>	<b>998,534</b>
<b>Expenditure on:</b>			
Raising funds	-	220,696	220,696
Charitable activities			
Generation Action	646,839	179,937	826,776
Post-consumerism	223,598	35,891	259,489
Clean Air	548,346	429,233	977,579
Sustainable Business	-	19,627	19,627
LSx	-	-	-
Total charitable activities	1,418,783	664,688	2,083,471
<b>Total</b>	4	<b>1,418,783</b>	<b>885,384</b>
<b>Net (expenditure)/ income</b>		<b>(171,589)</b>	<b>113,150</b>
Transfers between funds	12	135,159	(135,159)
<b>Net movement in funds</b>		<b>(36,430)</b>	<b>(22,009)</b>
Total funds brought forward		150,430	340,483
<b>Total funds carried forward</b>		<b>114,000</b>	<b>318,474</b>



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Registered company in England and Wales No. 2838296  
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**OUR LIVES. OUR PLANET.**