



Report and accounts

For the year ended 31 March 2025

OUR LIVES. OUR PLANET.

Global Action Plan has been inspiring action on our climate and ecological crisis since 1993. We take action with communities and our partners to address climate-related problems today and in doing so, influence systems for a more just and sustainable future.

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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:

Christopher Blake – Chair (appointed 15/07/25)

Sue Welland – Deputy Chair

Jonathan Katz – Treasurer & Secretary

Advait Kuravi

Katie Hill

Professor Francis Kelly

Martyn Williams

Jeremy Oppenheim – previous Chair
(resigned 17/12/24)

Himali Dave (appointed 15/07/25)

Karishma Gulrajani (appointed 15/07/25)

Ken Penton (appointed 15/07/25)

Key management:

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

Sonja Graham – CEO

Gail Freeman – Director of Development

Larissa Lockwood – Director of Policy and
Campaigns

Morgan Phillips – Director of Education

Andrew Pendleton – Deputy CEO (left
06/02/25)

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

Fundraising Statement

Fundraising Approach: The charity does not carry out fundraising in physical public spaces. All fundraising activities are led internally by staff directly employed by the charity. No professional fundraisers, commercial participators, or third-party agencies are engaged in any fundraising on behalf of the charity.

Regulatory Schemes: The charity is not currently registered with the Fundraising Regulator. However, it is committed to maintaining high standards in all fundraising activities and adheres to the principles and standards set out in the Code of Fundraising Practice. This code informs the charity's internal policies and procedures and is used to guide staff training and ensure ethical fundraising practices.

Compliance with Standards: The charity has not failed to comply with any voluntary fundraising standards or schemes during the reporting period.

Monitoring of Fundraising Activities: As all fundraising is carried out by in-house staff, the charity maintains direct oversight and control over all fundraising activities. Regular internal reviews and staff training ensure compliance with the Code of Fundraising Practice and the charity's own ethical standards.

Complaints: The charity received no complaints related to fundraising activities during the reporting period. A complaints policy is in place to ensure any future concerns are addressed promptly and appropriately.

1. Structure, governance and management

Global Action Plan is registered as a charity in both England & Wales and in Scotland. Global Action Plan 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). Currently we have a Board of 10 members.

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 Global Action Plan'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. The protected characteristics that we aim for diversity in are below alongside our target and actuals for our Board of 10 members:

- gender (target: 50% female, actual 07/25: 40%)
- ethnicity (target: 13% BAME/other, actual 07/25: 30%)
- age (target: 2 trustees under 30, actual 07/25: 1) – average age: 54

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 2024-25 were:

Skillsets:

- Organisational strategy;
- Risk, financial and organisational management;
- Sustainability & Climate Science
- Campaigning & advocacy
- Marketing & branding;
- Trust & Foundation fundraising & Philanthropy

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 Global Action Plan'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 to be taken through the organisation's finance in detail, meet team members and understand the organisation's activities. They are 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 and an executive team member assigned for support.

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. Global Action prides itself in offering competitive salaries for the sector, great staff benefits and very flexible working culture.

1.2 Business planning

There are annual business plans that move the organisation towards its vision in line with a longer term 3 year strategy and long term (2030) goals. These annual business plans are created using the following annual process:

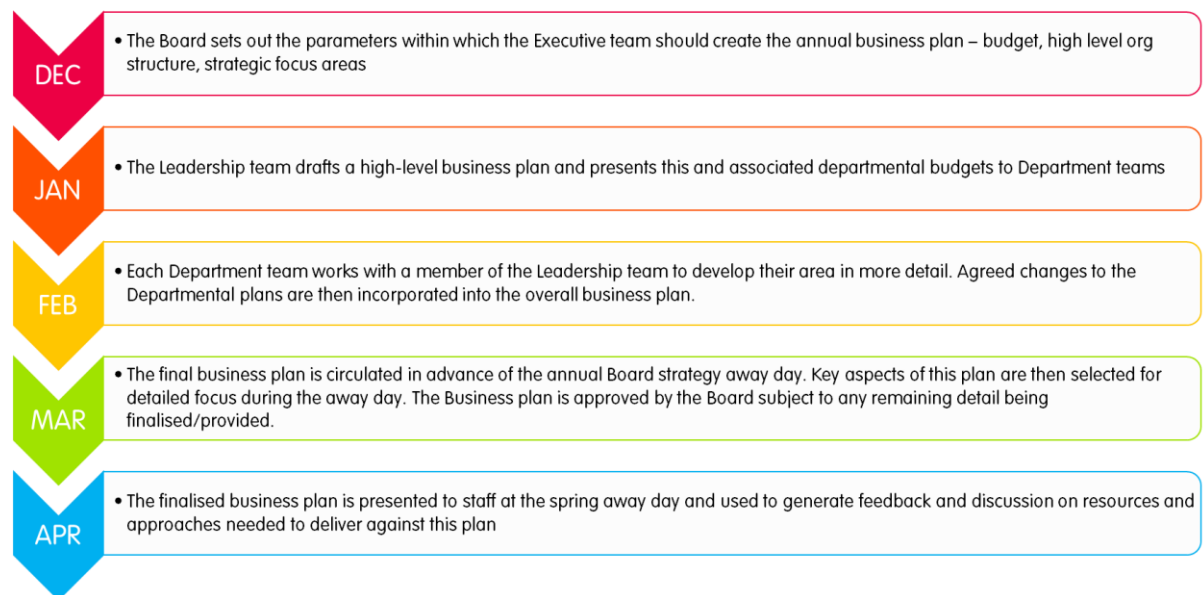


Figure 1 - Global Action Plan Business planning timeline

1.3 Partnerships and collaboration

Where appropriate, Global Action Plan creates strategic partnerships with other charities and organisations to meet its objectives. These partnerships are usually to deliver specific projects 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. Global Action Plan is part of the Global Action Plan international network, as described in section 2.1 below.

Notable partnerships and collaborations in 2024-25 include:

- **Clean Air Day** – Global Action Plan mobilises a group of over 300 organisations (from the British Heart Foundation to Great Ormond Street Hospital to local authorities) to increase public understanding and action on air pollution.
- **Health Equals Policy Partnership Post** – Global Action Plan 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** – Global Action Plan partnered with TLC agency to develop a digital training programme for health professionals in Kent and Medway. Global Action Plan also partnered with the Environment Centre (tEC) in Southampton to deliver training to health professionals in person and online.
- **Domestic burning and Clean Air Night** – partnership with Impact on Urban Health to develop, launch and advocate for a policy pathway to phase out domestic burning in urban areas, as well as improving levels of public understanding about the topic through the Clean Air Night public engagement campaign.
- **Good Life Schools** – Global Action Plan partners with 6 Local Authorities who provide strategic support and in kind time to support the schools taking part in this programme.
- **Transform Our World** – Global Action Plan convenes 100+ environmental NGOs to support teachers and young people to take action on climate change and sustainability.
- **United Learning** – Global Action Plan supported the development of a Quality Assurance framework from the Sustainability Support for Education hub.
- **Football Association of Wales (FAW)** – Global Action Plan partnered with the FAW to develop #TogetherGreener a climate action programme for grassroots football teams in Wales.
- **Undertaking research into young people's values** – Global Action Plan partnered with the University of Bath to deliver this cutting edge ESRC-funded research.
- **Let's Go Zero** – Global Action Plan 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.

<p>Risk management process</p> <p>This process is led by the CEO with input from the Leadership Team and overseen by the Treasurer.</p>	<p>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:</p> <ul style="list-style-type: none"> • 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. <p>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.</p> <p>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.</p> <p>QUARTERLY REVIEW: Each quarter the Treasurer meets with the CEO and finance team to review risks and financial forecasts. The Board is updated on top rated risks, and it advises on any areas where they feel controls or mitigation plans need strengthened.</p>
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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 for 2025-26 at the last Board meeting were:

1. Lack of financial buffer (cash / reserves) to weather financial down-turns:

We currently fall short of our reserves policy (£210,924 at the start of FY 2025-26 vs our target of £350,000 to £450,000) which means our financial buffer is not as high as we would like. However, Global Action Plan operates on a very lean and agile financial model with a strong focus on good cash flow which greatly reduces the risk of reserves being needed. (Impact High: Likelihood: Medium).

Mitigation:

1. We closely manage costs with strict financial controls and can quickly cut spending if income falls short. Where possible, we plan flexible spending (like away days, events, or pay increases) for the second half of the year to stay financially flexible.
2. We stick to set day rates to ensure proposals and grants cover overheads and, where possible, generate surplus. Since 2024–25, we’ve updated our financial model to be more cautious and to include higher costs paid to external partners or suppliers for restricted funding, as this type of income often contributes less to overheads.
3. In 2025–26, we aim for 45% of income to come from unrestricted business partnerships to help create surplus, and for 25% of funding to be paid upfront to support cashflow.

2. Political climate reduces funding potential for climate related projects: a risk that political shifts—such as the rise of right-wing governments and declining trust in democracy—will make it harder to achieve our mission and reduce funding for climate projects, as companies and foundations face pressure to scale back support for sustainability causes. (Impact: High, Likelihood: Medium))

Mitigation:

1. Highlight the wide range of social as well as environmental benefits of our work.
2. Develop some additional low-cost offers to access budgets from corporate departments not facing cuts e.g. L&D/Staff engagement
3. Keep very close eye on fundraising targets – review and control costs accordingly

3. Remote working makes maintaining strong team culture harder and reduces L&D opportunities for junior team members: Global Action Plan offers a very flexible working policy which means that in-person touchpoints are fewer. This presents barriers for team bonding and in particular for junior roles to “shadow” more experienced team members and learn from informal interactions in a physical workplace (Impact Medium: Likelihood Medium).

Mitigation:

1. Planned in-person time: We hold three all-staff in-person days annually and monthly team workshops, with quarterly socials. Staff are asked to plan holidays around these dates.

2. Monitoring morale and growth: We run a quarterly happiness survey to spot trends and improve culture. Staff also reflect on their work and development monthly with their manager and in formal reviews every six months.
3. Virtual training and inclusion: Our online platform and induction process are fully remote. Junior staff are encouraged to join both virtual and in-person development activities like external meetings and interviews.

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, Finance and Impact Team* who are responsible for securing funding, managing finances, overseeing research work and coordinating impact measurement, insight gathering, research and storytelling.
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 Team* which sets and drives our campaign calls, develops and upskills the organisation on Global Action Plan 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, Finance and Impact team

- Manage the charity's finances
- 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.
- Develop market, policy and audience research to direct the design of our campaigns and oversee research delivery
- Champion and direct an aligned approach to charity-wide impact evaluation

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 Team

- Work to support movement teams to develop and own campaign aims, strategies and impacts.
- Provide a coordinated approach to campaigning across Global Action Plan, including all messaging and PR for campaigns and parliamentary engagement.
- Measure our campaigning impact consistently, identify the most impactful routes to effect change, support teams to learn and build on our insights.

2. Objectives and activities

2.1 Our charitable purpose

Global Action Plan was founded in 1993 as the UK member of the **Global Action Plan International network**. The Global Action Plan International network was set up in the late 80s on the shared belief that radical changes to consumption were needed to address the pressing environmental and social challenges faced, and that people were the key to achieving this. This belief stands firm today. Each member operates autonomously but works with the network to share insights and tools and work together on international projects.

Vision: A world where connected and resilient communities are actively shaping a just and sustainable planet.

Mission: **Our mission is to take Action to Influence:** We take action with communities and our partners to address climate-related problems today and in doing so, influence systems for a more just and sustainable future.

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

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

We get stuff done We focus on impact and the end goals of the communities we serve. We are nimble, acting on insights and listening and learning as we go. We develop scalable ideas, informed by lived experience, to mobilise action.

We listen and share openly We listen to those most affected by the issues we seek to address and amplify the voices of those usually least heard. We are open to critique and seek to improve. Our work is open, accessible and available for anyone to use.

We challenge the norm We're not afraid of taking on thorny issues, we tackle problems at a systemic level. We recognise that the way we live is shaped by structural inequalities and engage with, support and advocate for those most

disadvantaged. We know that the best solutions come from an inclusive approach, we bring people together to co-create change.

2.2 Principal activities

At Global Action Plan we mobilise people and organisations to take action on the systems that harm us and our planet. We are a climate charity focused on issues where the connection between the health of people and our planet is most tangible. Our 2024/25 focus areas are air pollution (*Clean Air*), big tech (*online Climate*), and the education system (*Generation Action*).

We believe a more sustainable, cleaner, fairer world is not only possible - it's essential. Our work has never been more urgent or more relevant. From air pollution to climate misinformation, and from digital wellbeing to youth empowerment, the systems threatening our health, equity, and environment are deeply interconnected. Global Action Plan exists to confront those systems head-on - not with fear, but with clarity, collaboration, and vision.

We take action with communities and our partners to address climate-related problems today and in doing so, influence systems for a more just and sustainable future.

- **We take action** by working alongside communities to tackle climate challenges locally and co-create new tools and approaches.
- **We partner with organisations** to pioneer new practise, amplify what works, demonstrate impact, and push for broader change.
- **We influence** by uniting public campaigning, coalition building, and direct advocacy to shift systems and policies for good.

Whether we're equipping young people to lead community transformation, influencing national policy on clean air, or holding Big Tech to account, we act as both a catalyst and connector: turning insight into action, and action into long-term change. This year, our reach extended to over one million people across the UK and beyond, with tens of thousands actively engaging in campaigns, events, and learning, and five thousand individuals mobilised to take action. Crucially, these aren't just numbers - they represent real shifts in attitudes, behaviours, and policy commitments.

Clean Air

Our work in clean air continued to help set the national agenda. From rigorous public research in partnership with Opinium to citizen-led policy pathways developed with Imperial College and the Greater London Authority, we showed that air pollution is not just an environmental issue but a public health emergency that demands structural response. Through initiatives like Clean Air Night and the Breathe London partnership, we brought diverse voices together - from clinicians to creatives - to challenge the social norms and systems that make air pollution seem inevitable. Our Clean Air Hospital Framework, now endorsed by the Royal College of Paediatrics and Child Health, is helping embed environmental responsibility into the heart of the NHS.

Online Climate

In the digital sphere, Global Action Plan broke new ground. Our investigative report, *The Digital Landscape of Climate Mis- and Disinformation in the UK*, exposed how Big Tech platforms fuel climate delay by design - linking Net Zero opposition to culture war narratives in ways that corrode public trust and democratic debate. Through campaigns like *Stop Following Me*, we mobilised young people to speak out against surveillance advertising and online manipulation. And we made our case where it matters: from parliamentary hearings to major party conferences, we have championed bold regulation to build a digital ecosystem that supports climate action.

Generation action

Our education work is changing the way schools think about purpose and potential. At the core of Global Action Plan Education is a radical yet pragmatic belief: that young people, if empowered and supported, can lead the shift towards a more values-led, equitable society. Our research - including the student-led report *Make it More Accessible and Interesting* - is helping to shape the conversation around curriculum reform. Programmes like *Good Life Schools* and *Transform Our World* are giving thousands of students the tools to challenge consumerism, redefine success, and drive collective action. And our growing network of educators is becoming a powerful force for embedding sustainability and wellbeing into everyday teaching and learning.

Driving Systemic Change Through Collaboration

Throughout all this, Global Action Plan has remained committed to convening and amplifying the voices that too often go unheard. We work with local authorities and leading academics, with MPs and communities, with students, parents, and professionals. We are proud to have been a trusted partner and thought leader across sectors. Our team has briefed parliamentarians, shaped ministerial conversations, contributed to national media, and secured endorsements from prestigious institutions. But more importantly, we've continued to listen, learn, and adapt - ensuring that our work remains rooted in community insight, scientific evidence, and moral clarity.

Looking ahead, we remain unapologetically ambitious. In an era of overlapping crises, piecemeal solutions are not enough. We must continue to expose the root causes of environmental harm, challenge the systems that perpetuate inequality, and model what a healthier, more compassionate society can look like.

This annual report captures the scope and impact of our work over 2024/25. But behind every statistic, there is a story - of a teacher inspired to shift their practice, a policymaker influenced by public data, a young person emboldened to speak out. These stories remind us that systemic change is possible - and that, together, we are building it.

Public Benefit statement

The trustees recognise that the charity must report each year on how they have carried out their charity's purpose for public benefit. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit. The Trustees believe that our activities and achievement satisfy both elements of the public benefit requirement.

3. Achievements and performance

Clean Air

What we set out to do

In 2024-25, Global Action Plan's Clean Air campaign set out to continue to support a national movement for clean air by tackling air pollution - the UK's biggest environmental threat to health. We aimed to continue our work in driving behaviour change, organisational change and system change by working with changemakers across schools, health organisations, businesses, community groups, and local authorities. We aimed to support action to reduce pollution from their own practices, influence others to protect public health, and collectively advocate for policy and legislative change.

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

What we did

Action with Communities

In 2024/25, Global Action Plan has significantly advanced its mission to highlight the scale and impact of air pollution through rigorous, people-centred research.

We've continued our long-standing partnership with Opinium who have conducted quarterly public surveys on air pollution since 2018. These nationally representative insights provide a vital barometer of public attitudes and awareness, shaping the direction of our campaigns and sharpening our messaging. This year, the data played a pivotal role in informing our engagement strategies, helping us identify gaps in understanding, tailor interventions to public concerns, and build stronger cases for policy change. The findings are shared widely with stakeholders to embed public voice into decision-making across the sector.

Building on previous collaborations, we partnered with Imperial College and the Greater London Authority (GLA) to produce a citizen-endorsed roadmap towards meeting World Health Organisation (WHO) air quality targets in London. Global Action Plan engaged key stakeholders from community organisations, businesses and local authorities, as well as a group of 59 Londoners in a series of deliberative workshops, to explore the impacts of air pollution and better understand how London could achieve the WHO Guidelines. The results

of this engagement will inform various possible pathways, scientifically modelled by Imperial, which will result in a roadmap for the GLA.

Our commitment to health evidence continued with the evaluation of a pioneering GP training programme in Islington. We are in the process of publishing academic, peer-reviewed findings to demonstrate how air quality education for clinicians can positively influence patient outcomes. We also initiated a comprehensive literature review into the carbon and health impacts of 'forest fuels' to challenge the narrative that wood burning is a sustainable energy source, setting the stage for future interventions.

Work this year also included a retrofit project in Manchester in partnership with CLASP and Southway Housing, where we converted 10 homes from gas to electric cooking. This project is already generating valuable data on household energy use, indoor air pollution levels, occupant health and user experience - directly linking cleaner technologies with real-life benefits.

Collaborating with Partners

Our collective action efforts made significant inroads across healthcare, education, and community engagement, creating scalable pathways to a cleaner air future.

In the health sector, events took place across the country including a health sector summit hosted by Great Ormond Hospital with 100 health sector workers that strongly showcased Global Action Plan's health portfolio.

Our Clean Air Hospital Framework received endorsement from the Royal College of Paediatrics and Child Health (RCPCH), which now calls for its implementation across all NHS organisations. We developed and piloted clean air resources for heart health patients, trained over 50 healthcare professionals in Southampton on how to talk to patients about air pollution, and launched a new suite of online education modules - now actively used by Integrated Care Systems (ICS), local authorities, and NHS teams nationwide.

In partnership with Boehringer Ingelheim we also launched an online version of the Integrated Care system (ICS) Clean Air Framework at the UK Health Security Agency (UKHSA) annual meeting, supported by a national webinar that attracted 120 professionals. These tools are already enhancing the capacity of healthcare professionals to understand and act on air pollution's health risks, with over half of England's ICSs now using the Framework.

In education, we extended our Clean Air for Schools programmes, partnering with Arup for air quality audits in Kensington and Chelsea and expanding our international footprint

through 'School Run Scandal Phase 2' - a youth-led initiative calling for clean air in Liverpool and Warsaw with Global Action Plan Poland with support from the FIA Foundation. This cross-border campaign empowers students to directly engage with policymakers, ensuring the next generation is at the forefront of environmental change.

Meanwhile, our Clean Air Night campaign grew in impact and reach. More than 75 local authorities and countless community partners - from schoolchildren in Camden to artists in Liverpool - spotlighted the hidden dangers of domestic wood burning. With nearly a million Londoners reached through paid media and dozens of local initiatives taking root, Clean Air Night is becoming a powerful national movement.

As the engagement partner in the Vodafone-led consortium we relaunched the Breathe London programme, to assess and reduce air pollution around hospitals, schools, and other key infrastructure in the capital. This work, commissioned by the GLA, is helping communities and institutions build localised, evidence-based responses to air quality issues.

Influencing Systems

Our Clean Air policy and campaigning work this year, supported by Health Equals (an initiative of the Health Foundation) and Impact on Urban Health, achieved strategic successes, further cementing our role as a key influencer at both local and national levels.

Our Clean Air Day petition for stronger clean air commitments - signed by nearly 3,500 people - was the first to be presented to the new Government at 10 Downing Street, with support from cross-party MPs and community representatives. We also convened a series of parliamentary events, including a drop-in reception and a roundtable to launch our policy pathway to phase out domestic burning in urban areas, which gained considerable interest from MPs, peers and staffers. These forums enabled parliamentarians to express strong support for ambitious action on air pollution and strengthened our Clean Air Parliamentary Champions network, with 9 members.

We continued building relationships at all levels of government. In Westminster, we engaged ministers and officials across the Department for Environment, Food and Rural Affairs (Defra) and the Department for Health and Social Care (DHSC). Our campaigns and partnership with Health Equals helped ensure clean air was one of the government's initial public health priorities, and Defra has since publicly committed to consult on domestic burning measures in summer 2025.

Regionally, we contributed to the cross-party group on clean air at the Welsh Senedd, campaigned for a clean air London Mayor with the New Voices network - who work on a

range of issues including social, racial, and environmental inequalities, housing and health - in the 2024 mayoral election with funding from Trust for London and have since deepened collaboration with London's Deputy Mayors for Environment and Transport.

We amplified our reach through media engagement, building ties with major outlets like The Times, Sky News, and LBC, as well as with lifestyle publications such as Good Housekeeping and Which? Our efforts helped shift public discourse on indoor air pollution and generated informed, balanced coverage of the harms of gas cooking and domestic burning.

Additionally, our collaboration with environmental networks such as the Labour Climate and Environment Forum (LCEF) and SERA has positioned Global Action Plan as a go-to voice on air quality. Whether briefing ministers, training health professionals, or empowering schoolchildren, Global Action Plan has helped embed clean air into the national agenda – where our future work will ensure it must now remain.

Online Climate

What we set out to do

In 2024 - 25, Global Action Plan set out to continue to tackle Big Tech's surveillance-driven business model and the toxic online environment it creates. Through our Climate vs Big Tech and Safer Socials campaigns, we set out to mobilise civil society, businesses, and the public to demand urgent reform. Our focus was on the spread of climate misinformation in an election year, and campaigning for legislative action to ban surveillance advertising and reform social media algorithms - so that the internet becomes safer by design with far lower environmental impacts.

Our goal: A safe, well-regulated, low-carbon online info ecosystem that fosters free speech and debate within the law.

What we did

Action with Communities

Over the past year, Global Action Plan has played a pivotal role in exposing how digital environments harm climate progress and young people's wellbeing. Our research has focused on uncovering the hidden mechanisms by which tech platforms enable climate

misinformation, amplify climate denial, and normalise exploitative commercial practices aimed at young audiences.

A key milestone was the publication of *The Digital Landscape of Climate Mis- and Disinformation in the UK*, developed in partnership with the Institute for Strategic Dialogue (ISD) and Climate Action Against Disinformation (CAAD). This report identified how anti-climate narratives spike in response to policy announcements and news cycles, linking Net Zero with divisive topics such as immigration and LGBTQ+ rights. These findings underline the systemic nature of online disinformation and call for urgent regulation of platform algorithms and monetisation models.

Supported by the Global Sector Communications Council, we also investigated YouTube's recommendation system, in partnership with the Institute of Strategic Dialogue (ISD), revealing that users who engaged only with reputable sources were still served climate-denying and delaying content. This highlights the platform's structural role in pushing anti-climate narratives and strengthens the case for stronger algorithmic accountability.

On the commercial exploitation front, we centred young people's calls to stop being manipulated into overconsumption through personalised targeting in the *Stop Following Me* campaign, funded by Esmée Fairbairn Foundation. The campaign was supported by interviews and case studies from young people, illustrating the cumulative emotional and financial toll of online marketing. IKEA and Air Up responded positively to the campaign's calls, indicating a shift in corporate awareness.

Further research, undertaken in partnership with Vodafone for Safer Internet Day 2025, showed that nearly 1 million 11-16-year-olds in the UK had experienced online scams in the previous year, with an average loss of £103. Our qualitative interviews revealed long-term emotional impacts, from breakdowns in trust to disrupted life plans. These findings helped shape national media narratives and provided a powerful evidence base for policy engagement.

Collaborating with Partners

We have continued to build and mobilise a growing base of public supporters who are directly experiencing the harms of digital systems and are ready to act. This year we developed new pathways for individuals - particularly young people and parents - to tell their stories and demand structural reform.

Our youth-led *Stop Following Me* campaign mobilised students to meet directly with MPs, placing youth voices at the centre of policy discussions about online exploitation. In parallel

and building on our previous ‘toxic beauty’ work with Dove, we mobilised supporters to share their experiences and amplify calls for systemic change. The campaign created with young people because of this project, documented how young people are manipulated into overconsumption through personalised targeting. The campaign was supported by interviews and case studies from young people, illustrating the cumulative emotional and financial toll of online marketing. IKEA and Air Up responded positively to the campaign's calls, indicating a shift in corporate awareness.

We also challenged prevailing narratives – promoted by the social media platforms – around personal responsibility in online safety. Working with Vodafone on their Safer Internet Day campaign, Global Action Plan brought a structural analysis to the fore and created an MP email tool that called for regulation of the design choices that enable online scams. The tool, included in Vodafone’s press release and comms, led to over 90 MPs from all major parties receiving letters - a tangible step in turning individual concern into political pressure.

Our climate misinformation campaign created innovative new crowdsourcing routes for people to share examples of climate misinformation they encountered in the run-up to the general election. This informed our discussions with the electoral commission and Ofcom, both of whom we wrote to – along with twelve environmental groups – expressing our concern at the lack of action to monitor and counter, in real time, misinformation in such a sensitive period.

Influencing Systems

During 2024-25, we have consistently translated our research and grassroots engagement into high impact influencing, shifting public narratives and building pressure on policymakers and tech platforms.

At the Labour Party Conference in September, we co-hosted a packed-out ‘Calming the Online Backlash’ fringe event with the influential Labour Climate and Environment Forum (LCEF), at which we launched the ISD landscape analysis of UK climate disinformation mentioned above. The event successfully positioned climate disinformation as a key threat to Labour’s clean energy transition, with influential MPs Chris Curtis and Polly Billington, and leading pollster Steve Akehurst, strongly endorsing the need for tighter regulation of social media. The discussion revealed a significant knowledge gap among politicians around how disinformation works - highlighting the need for further capacity-building, which is now shaping our ongoing strategy and funding proposals.

Our growing focus on impacts of the physical infrastructure underpinning Big Tech's business model led us to intervene, in December, in a live planning enquiry for a hyperscale data centre near Uxbridge, in partnership with legal campaigners Foxglove. Having been rejected twice by the local authority, the application has been 'called in' for ultimate decision by the Secretary of State. Drawing on the *Finch v Surrey CC* ruling, we made the case that data centres' enormous indirect (offsite) emissions must be considered in planning decisions. Given the clear failure to account for data centres' environmental harm, this work potentially opens up a new legal frontier for challenging high-carbon infrastructure enabled by the digital economy.

Also in December, Global Action Plan was invited to give evidence at a parliamentary hearing for the 'Safer Phones' Private Members' Bill. We used the opportunity to directly challenge tech giants in the room on their demonstrable failure to prioritise child safety over profit. Speaking alongside bereaved parents and airing many of the findings of our Vodafone research (See above), our intervention made a powerful case for platform accountability and deeper reform of the digital business model. Our ongoing engagement with parliamentarians and the Online Safety Act Network of civil society organisations is keeping pressure on Parliament to legislate for system change.

Finally, we continued to hold regulators to account. At a National Council of Women event, we challenged Ofcom's online safety lead about regulatory shortcomings, particularly their bias towards industry needs in their implementation and enforcement of the Online Safety Act. These public forums are critical opportunities for civil society to challenge complacency and push for the implementation of the Act in ways that genuinely protect the public and the planet.

Generation Action

What we set out to do

In 2024-25, Global Action Plan is working to transform education so that every young person is equipped to act collectively for people and planet. Through our Generation Action work, we are partnering with schools, educators, and young changemakers to show how education can nurture critical thinking, creativity, compassion, and the confidence to drive change. Alongside this, we are campaigning for national curriculum and teacher training reforms that embed activism and collective action into the heart of education.

Our goal: by 2030, every child leaves school ready to help shape a greener, fairer world.

What we did

Action with Communities

Over the past year, Global Action Plan acted a thought leader in climate education by uncovering gaps in how the education system addresses the climate and nature crises - and highlighting how young people want this to change. In May, we published an Essay collection, receiving positive feedback from a wide range of influences and speaker invitations.

Our flagship research publication, *Make it More Accessible and Interesting*, captures the voices of 55 sixth form students who attended our Earth Our Future conferences. The report reveals a deep disconnect between students' concern for the climate crisis and their experiences of education - calling for more engaging, relevant, and values-led climate content. The report has been well received by educators, influencers, and academics, helping to shape the national conversation around the Department for Education's (DfE) Curriculum and Assessment review. This work builds on our longstanding partnership with United Learning, the UK's largest Multi-Academy Trust, and has positioned Global Action Plan as a credible, evidence-based voice for reform.

In collaboration with the University of Bath, we are also undertaking an ambitious research project to understand how shared values can act as a foundation for youth-led environmental action. This pioneering study is testing interventions that help young people find consensus on collective climate goals - an approach rooted in hope and connectedness, rather than fear or guilt. Global Action Plan has taken on a larger delivery role, supporting school recruitment and outreach, ensuring that insights from this work will be directly applicable to future education policy and classroom practice.

Together, this research portfolio has not only exposed critical shortcomings in climate education but also shown a new path forward - where young people are co-creators of knowledge, purpose, and action.

Collaborating with Partners

Over the past year, Generation Action has significantly expanded opportunities for young people and teachers to shape and lead climate-positive change in their schools and communities.

Our £1.1 million National Lottery Community Fund-supported Good Life Schools programme is now in full swing across South & West Wales, North East England, and the East

Midlands/South Yorkshire. Led by Global Action Plan, the project brings together a diverse partnership that includes six Local Authorities - Redcar and Cleveland, Durham, Sheffield, Leicester, Merthyr Tydfil, and Carmarthenshire - alongside Sheffield Hallam University. The programme is grounded in evidence-based practice, supported by a panel of academic advisors who help ensure its ongoing relevance, effectiveness, and rigour. This bold, three-year initiative is challenging consumerist culture in schools by helping students redefine success - not by what they own, but by the values they live by. Through deep school-wide engagement, students are co-developing "Good Life" charters and leading social action projects that foster community, wellbeing, and climate responsibility. The programme's visibility was boosted by national coverage on Newyddion Ni, S4C's youth news programme.

In Kent and Essex, our #iWill-funded Transform Our World youth social action programme has been energising a new wave of youth-led initiatives, via teacher training and in-school events, with the programme receiving glowing feedback from educators. One teacher shared how Transform Our World gave students a space to tackle both local and global issues - from online bullying to climate anxiety - on their own terms, boosting their confidence and motivation to lead. The Generation Action community also continues to grow, with our educator newsletter and website registrations steadily increasing. Nearly 8,000 educators are registered on the website, representing 4,000 schools, which equates to around 15% of the primary and secondary schools in the UK.

We also launched a new e-newsletter to support and connect our network of Young Activators - young people who have previously worked with Global Action Plan. This ongoing engagement is crucial to building a sustained youth movement that grows in confidence and influence over time.

In November, we ran a 24-hour Education Assembly at the University of Derby, co-hosted with climate experts Prof. Kevin Anderson and Dr. Dan Calverley. This unique event brought together trainee teachers and researchers for a night of critical discussion and a day of practical workshops - demonstrating our commitment to developing both present and future leaders in climate education.

Influencing Systems

Generation Action has made a significant contribution to shaping the national debate on the future of climate education - particularly in the context of the DfE's Curriculum and Assessment review.

Our team has been highly active in this process, attending five regional roadshows and directly questioning the review chair, Professor Becky Francis, at multiple events. We have also mobilised our educator supporter base to respond to the review's call for evidence, with over 150 educators and supporters submitting responses calling for stronger, systemic integration of sustainability into the National Curriculum.

Backed by funding from the JJ Charitable Trust, our campaigning has amplified youth and expert voices alike. In February, we coordinated an open letter to Education Secretary Bridget Phillipson MP, developed in partnership with UCL's Centre for Climate Change and Sustainability Education. The letter, signed by over 750 academics, scientists and educators, makes a compelling case for embedding climate and nature into the heart of education. Published on Global Action Plan's website, the letter remains open to new signatories and continues to gather momentum.

Our influence has reached ministerial levels. In December, Global Action Plan was represented at the Department for Education's winter ministerial reception, where we directly engaged with Bridget Phillipson MP and Stephen Morgan MP - strengthening the call for meaningful curriculum reform.

Generation Action has also helped shift the broader cultural conversation. Our essay collection, published in May, has opened doors to high impact speaking slots, blogs, and podcasts. This collection established Global Action Plan as a credible and creative force in the movement to redesign education for a better future.

4. Financial review

4.1 Overview

Global Action Plan generated an overall surplus in 2024-25 of £81,006 (2023-24 – deficit of £22,556), and an unrestricted surplus for the year of £60,506 (2023-24 – deficit of £168,056). Total reserves at 31st March 2025 were £490,924, with £280,000 of restricted reserves and £210,924 of unrestricted reserves.

Income in 2024-25 was £2,005,564, a 7.5% decrease compared with 2023-24. This was the result of an 86% decrease in funding for our Online Climate portfolio. However, income from our Generation Action movement increased by 62%, whilst income from our established Clear Air movement increased by a more modest 2%.

The restricted reserves of £280,000, and restricted surplus for the year of £20,500, were the result of receiving funding in the year in advance of delivering the projects they funded. The most significant of these was the *Transform Our World* project, supported by the #iWill Fund, where £100,000 was carried forward, compared with £64,000 in the prior year. In addition, the *Good Life Schools* programme, funded by the National Lottery Community Fund, carried forward £80,000 to next year. The *Domestic Burning Campaign* funded by Guy's and St Thomas' Foundation (operating as Impact on Urban Health), carried forward £60,000 to next year, compared with £70,000 in the prior year. Finally, £40,000 of funding from the JJ Charitable Trust was carried forward into next year.

The significant unrestricted deficit in the prior year was the result of cost of living pressures on payroll and project costs, combined with a challenging funding environment. During 2024-25 the GAP Senior Management Team, supported by the Trustees, implemented a number of cost saving actions during the year to reduce the cost base of the charity and eliminate the deficit. Senior staff in both the fundraising and marketing teams were not replaced following their departure, and the charity moved to less expensive accommodation. These actions enabled both the Generation Action and Clean Air movements to improve their financial performance, although Online Climate generated a deficit, the result of its reduced funding. Transfers from unrestricted to restricted reserves of £11,853 (£nil in 2023-24), represented a single Online Climate project completed with additional unrestricted funding.

4.2 Significant funders

Generation Action

In April 2024 further funding of £1,129,724 was secured from the National Lottery Community Fund, Climate Action Fund Round 2, for a three year project to continue and implement our *Good Life Schools* programme. A student-led programme working with 11–18-year-olds to strengthen the relationship between schools and their local community to support a low-consumption, low carbon culture. The year one funding of £410,289 was recognised in the Statement of financial activities, with £80,000 carried forward at year end as a restricted reserve.

In the prior year, funding was received from the #iwill Fund (an initiative of the National Lottery Community Fund and DCMS), to continue our *Transform Our World* project for two further years. This has enabled 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 two funding of £281,077 was recognised in the Statement of financial activities, with £80,000 carried forward at year end as a restricted reserve.

The JJ Charitable Trust provided funding of £60,000 to run a campaign linked to the Francis Review into the schools curriculum, with £40,000 carried forward at year end as a restricted reserve.

In addition, Global Action Plan ran several projects with commercial partners, including the Football Association of Wales, and concluded our long running *Dirt Is Good* project with Unilever. Our research project focused on young people with the University of Bath, which started in the prior year, continued. In total £102,340 of unrestricted income was recognised in the Statement of financial activities.

Online Climate

A grant of US\$85,861 was awarded by the Meliore Foundation, through the Global Strategic Communications Council, in November 2023. This funded a *Climate vs Big Tech* campaign, to mobilise against the systemic harms of big tech, and £32,643 was received in the year and the project completed. In addition, our related campaign, funded by Luminate Projects was completed using the £39,000 restricted reserve brought forward from the prior year.

For the last three years GAP has run our *Buy Now, Get Next Day* campaign, funded by Esmée Fairbairn Foundation. This was 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. Further funding of £8,500 was received in the year, which together with the restricted reserve of £77,000 brought forward from the prior year, enabled the project to be completed.

Unrestricted income of £29,590 was received in the year, which included income from an Online Safety project funded by Vodafone UK.

Clean Air

Income was at a very similar level to the prior year, with a total of £1,014,582.

Global Action Plan successfully delivered the eighth *Clean Air Day* in June 2024. Funding of £105,779 from The Health Foundation, and £10,000 from the Scottish Government, together with income of £15,000 from the Welsh Government and some commercial sponsorship, ensured that a variety of events took place throughout Britain. Funding of £39,950 had been received from Guy's and St Thomas' Foundation in the prior year to support the preparation for *Clean Air Day*, with £10,000 of this funding carried forward as a restricted reserve to fund activity in 2024-25.

Guy's and St Thomas' Foundation continued to be a significant funder in 2024-25. Operating as Impact on Urban Health they provided a third tranche of £124,800 of funding for our *Domestic Burning* project; winter engagement campaigns on the health impacts of domestic wood burning.

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 £71,524 was received in 2024-25, which was utilised together with £9,500 of funding brought forward from the prior year, the project continues into 2025-26.

In June 2024 the charity was awarded a grant of 85,000 Euro (£68,146) by the FIA Foundation to run a project titled *The School Run Scandal*, working with a school in Wirral, Merseyside and (via Global Action Plan Polska) a school in Warsaw, Poland to raise students' voices to change the systems around them, and tackle air pollution in their communities completed within the year ended 31 March 2025.

The final 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.

A grant totalling £43,090 was received from the Greater London Authority (GLA) to run a London-wide campaign in support of our second *Clean Air Night* in January 2025.

In April 2024 funding of US\$230,000 was awarded to GAP by international NGO CLASP to run a project to inform UK government policy discussions that support the phasing out of new sales of gas cooking appliances. A total of £143,461 was recognised in the Statement of financial activities in 2024-25 in relation to this project.

In November 2024 GAP entered into a contract with Imperial College London to perform services in connection with a project titled "GLA Road Map to Achieving the World Health Organisation's 2021 Air Quality Guidelines in London". A total of £90,863 was recognised in the Statement of Financial Activities in 2024-25 in relation to this project.

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 £223,805 recognised in the Statement of financial activities in 2024-25. The most significant funding came from Boehringer Ingelheim, to continue our work on Integrated Care for Cleaner Air, and from Vodafone from the commencement of our *Breathe London* Air Quality Network partnership with the GLA.

Sustainable Business

GAP concluded our project with the Singapore Green Building Council to deliver training in behaviour change techniques, resulting in a small amount of unrestricted income recognised in the Statement of financial activities.

Unrestricted donations & core funding

Unrestricted donations totalled £41,965, of which £15,000 was unrestricted funding from commercial organisations and £26,965 from individuals.

Donated Services totalled £16,413 in professional and consultancy fees, principally further pro-bono research into air quality from research services company Opinium.

4.3 Reserves policy

Global Action Plan's target is to generate unrestricted reserves of between £350,000 and £450,000. This is based on the current size of the Charity, and is reviewed each year. The largest element of this calculation is a reserve to cover the actions needed to restructure the organisation and reduce headcount as a result of a downturn in income compared with our budget. Payroll costs comprise a high percentage of our cost base (circa 66% in 2024-25) and are, realistically, the only cost heading where significant savings could be achieved in the short to medium term.

In addition, the calculation makes an allowance for an unexpected need for funds to cover a shortfall in funding for a restricted project, perhaps due to a match funding shortfall. A further allowance of one month of payroll costs has been made to cover a short term cash shortfall, due to a delay in the receipt of funding and, finally, a small allowance has been made for unbudgeted operational costs.

During 2024-25 Global Action Plan generated an unrestricted surplus for the year of £60,506 (2023-24 – deficit of £168,056), which increased our unrestricted (free) reserves to £210,924.

At 31st March 2025 Global Action Plan had a total of £280,000 of restricted reserves. The largest of these was £100,000 in respect of the *Transform Our World* project, supported by the #iwill Fund. In addition, the *Good Life Schools* programme, funded by the National Lottery Community Fund, carried forward a reserve of £80,000, the *Domestic Burning Campaign*, funded by Guy's and St Thomas' Foundation, carried forward £60,000, and, finally, £40,000 of funding from the JJ Charitable Trust was carried forward into next year.

The expenditure related to the delivery of these programmes is budgeted to take place during 2025-26, 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"> • 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 Global Action Plan's CEO. • Planning surplus: All private-sector projects use the above method to build in a contribution to charitable surplus – if standard rates are used then this should result in a 20% contribution.
Financial review	<ul style="list-style-type: none"> • Weekly cashflow: The Finance Director reviews a detailed cash flow forecast weekly. • Monthly management accounts: The CEO and Treasurer review the monthly management accounts, which include a comparison of actual performance with budget, plus a six-month cash-flow forecast, including the sales pipeline, on a monthly basis. • Board review: The Board receives management accounts each quarter and these are discussed in detail, together with the sales pipeline, at quarterly Board meetings.
Performance check points	<ul style="list-style-type: none"> • A forecast of financial performance for the year is prepared on a quarterly basis for the Board and presented and discussed alongside the sales pipeline of grant funding bids and commercial proposals submitted. • The Senior Management Team review past performance from a financial and impact perspective at both project and departmental level on a quarterly basis. Together with quarterly income and delivery projections this forms the basis of recruitment decisions.
Expenditure	<ul style="list-style-type: none"> • A financial authority limits policy is in place setting out levels of expenditure for approval by the Board, the Senior Management Team and senior staff.

4.5 2025-26 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 2025-26 was approved by the Board in March 2025. Income was budgeted to increase by 22% compared with 2024-25, with an average of 30 staff positions budgeted. The budget targeted an unrestricted surplus of £76,000 which, if achieved, would take our reserves to £287,000.

The financial forecast for the year has been updated for the October Board meeting, following Finance Committee meetings in September. Since the budget was approved the economic outlook has continued to be uncertain. Securing unrestricted funding from the corporate sector, government and local government has been particularly challenging. As a consequence, the trusts & foundations funding environment has become even more competitive.

Income is now forecast to be 26% below budget, and 10% below what was achieved in 2024-25. Of this 81% is secured, or in negotiation. The remaining unsecured target is based on our current pipeline of proposals, weighted by probability. The forecast shows an overall deficit of £60,000 and an unrestricted surplus of £nil. To achieve this we have halted discretionary expenditure, recruitment of new staff, and initiated a reorganisation of existing staff. This model forms the basis for our cash-flow projections.

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 22% lower than achieved in 2024-25, of which 37% has already been secured. This income is budgeted to be delivered by 23 staff, and would deliver a £75,000 unrestricted surplus.

The resulting cash-flow forecast through until March 2027 show that cash is expected to remain above £350,000 throughout 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.

Global Action Plan 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 £544,853 the Charity held at 31st March 2025.

5. Future plans

5.1 Business plan and focus areas

The charity adopted a new strategy for 2025-2028. Key elements of this strategy are below:

5.1.1 Context

People overwhelmingly want climate action. But the climate and ecological crisis is not an isolated issue - it's a symptom of deeper, connected problems.

Extreme inequality, disconnect from nature, toxic online spaces, overstretched health systems, and weakened democracy all drive the climate crisis and limit action on it.

To tackle the climate crisis, we must tackle these wider societal issues that drive and limit action on it. Acting on inequality, reconnection, democracy and wellbeing is climate action.

Together, we can take action on the systems behind the crisis - and build a fairer, healthier, more sustainable future.

5.1.2 Our Approach

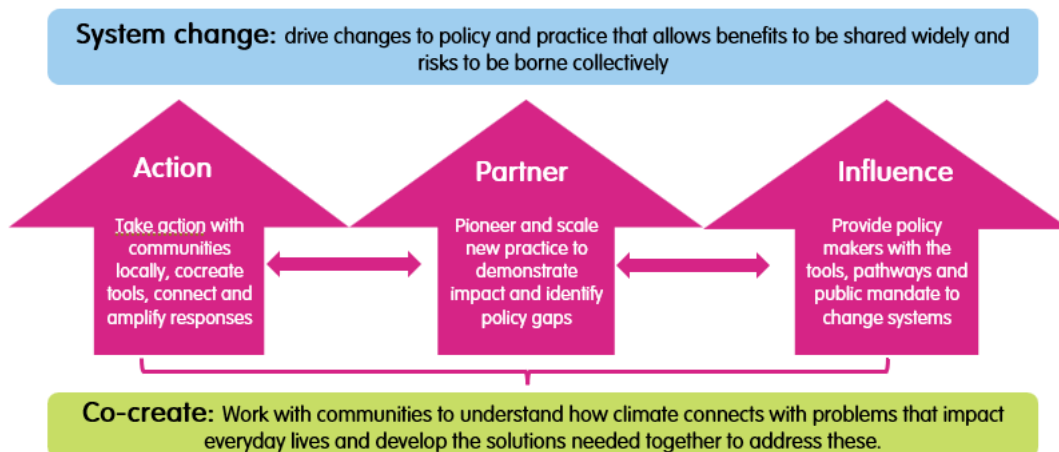
Recognising the connected nature of the issues we work on, in 2025-26 we will continue to use a **systems thinking approach** to take action on our climate crisis. This means seeing the bigger picture. We look at how problems are connected - not isolated - and how change happens when we create shifts within the wider system, not just fix symptoms.

We take Action to Influence:

- **We take action with communities** to tackle these interconnected problems locally, co-creating tools and connecting and amplifying approaches regionally, nationally and in some cases globally through the GAP International network.
- **We partner with organisations** to pioneer new practise, amplify what works, demonstrate impact and push for broader change
- **We influence** by uniting public campaigning, coalition building and direct advocacy to shift systems and policies for good

We believe a systems approach is also the fairest way to address our climate crisis. Systems change allows benefits to be spread most evenly across society and for risks to be borne collectively – creating a fairer and more sustainable planet for all.

Action to influence



5.1.3 Our 7 principles of compassionate change

How we create change with the communities we work alongside is as important as the change being created. As part of our new strategy, we have a set of principles - grounded in the latest academic research - that we follow in our work:

1. **Giving voice to the silent majority:** An overwhelming majority of people care about a fairer, greener future. But they often underestimate how much others care. This creates a "values perception gap" where people stay quiet or inactive, fearing they're alone. By expressing shared values, we can shift culture and unlock collective action.
2. **Lead with Action** – Awareness is not enough. Supporting people to take action, however small is important. Action isn't just about impact; it's about identity and community. When people act together, they connect more deeply to the cause and each other, and they help close the values perception gap by showing that others care too. Helping people see how they can make a difference and how their actions link to wider change builds critical agency.
3. **Hope Through Realism:** Despair blocks action. False hope does too. We build constructive hope by being honest about the scale of the challenge but showing that meaningful change is still possible - especially when we act together.

4. **In it together, fairly:** Climate and social justice are inseparable. Different communities experience environmental harm unequally. Solutions must reflect diverse voices, centre marginalised experiences, and tackle injustice at every level.
5. **Share power** – for justice and impact: Real solutions come when power is shared - between organisations, communities, and individuals. Each brings lived experience, tools, influence, and voice. Effective change happens through mutual respect, co-creation, and solidarity.
6. **Stories Change Culture:** Facts alone don't change minds - stories do. Sharing lived experiences and emotionally resonant stories helps shift beliefs, spark empathy, and inspire others to act. Everyone's story is part of the solution.
7. **Shifting systems:** Individual actions (like recycling, eating less meat, or talking about the climate) matter - but they alone aren't enough. Deep change requires challenging and reshaping the systems and structures that drive environmental and social harm. Both are needed: empowered individuals communities within empowered, transformed systems.

5.1.4 Our Impact Focus areas

In 2025-28 we will continue to grow the same three movements targeted in our last 3 year strategy, taking steps towards our 2030 aims:

Online Climate / Big Tech

2025-28 STRATEGY OVERVIEW	
Vision: A safe, well-regulated, low-carbon online environment that fosters free speech and debate within the law	
Overarching goal	Objectives
<ul style="list-style-type: none"> Measures are in place that disrupt Big Tech's extractive business model and enable fairer, low-carbon digital systems by 2030 	1. New digital infrastructure is socially just and makes a net-positive contribution to climate goals and water resilience.
	2. Online mis/disinformation does not inhibit the UK clean energy transition

Specifically, as part of our 25-26 business plan, our work will include the following:

Action: Complement local groups' opposition to datacentres with legal challenges and interventions in planning enquiries, based on lack of emissions consideration.

Partner: Build the capacity of local groups to challenge datacentres and help groups form a supportive network with media profile and climate-oriented policy demands.

Influence: Advocate for government to adopt principles for big tech consistent with decarbonisation ambitions (e.g. energy use, climate info manipulation) and societal usefulness. Research and expose how big tech is contributing to the climate crisis (content, energy use, manipulation).

Generation Action:

2025-28 STRATEGY OVERVIEW	
Vision: An education system that empowers young people to create to create a compassionate and sustainable society.	
Overarching goal	Objectives
Every child leaves school prepared to act collectively for the good of people and planet by 2030.	1. National Curriculum includes climate understanding, skills and values
	2. Teachers are trained and parents supported on climate education
	3. Schools are guided by a locally agreed set of values

Specifically, as part of our 25-26 business plan, work will include the following:

- **Grassroots (pr)activism:** Delivering our Good Life Schools programme in partnership with 60 schools, six local authorities, and multiple place-based community organisations in three UK regions. Our Good Life Schools model innovates within the boundaries of what the education systems of England and Wales allow but pushes up against those boundaries to create appetite for what might be possible. Teachers and schools who embrace Good Life Schools are therefore becoming activists through their practice, they are practivists who are helping to reshape their education systems from the bottom-up. Good Life Schools is made possible by a £1.1 million three year grant from the National Lottery Community Fund. The programme supports young people to understand root causes of the climate and nature crisis, such as consumerism, and enables them to take action on through their own projects in partnership with aligned community organisations, public bodies and businesses.
- **Advocacy and influencing:** Delivering the next two critical steps 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 and the refresh of the DfE Sustainability and Climate Change strategy.

- **Research:** Working in partnership with University of Bath, we continue to support cutting edge research and innovation into the effects of the values-perception gap. Findings from this work will inform the design of our 'practivist' education programmes and build the evidence base required to influence education system policymakers.

Clean Air:

2025-28 STRATEGY OVERVIEW	
Vision: Connected, resilient, low carbon communities, where people's health is enhanced by their environment at home and in their local neighbourhood	
Overarching goal	Objectives
End the burning of fossil and forest fuels in urban areas by 2030.	1. Air pollution is part of Government's preventative health mission
	2. Homes are powered by clean energy
	3. Communities are designed for health

Specifically, as part of our 25-26 business plan, work will include the following:

Action: supporting local communities, including schools and hospitals, to reduce air pollution in London through the GLA Breathe London programme and a schools programme of work with the Royal Borough of Kensington and Chelsea and Arup, and in Glasgow in partnership with the City Council.

Partner: working with the Healthy Air Coalition and Clean Air Day supporters to improve levels of public understanding about the health harms of air pollution, build support for action and amplify their voices to call for policy change, focused on the current political opportunities around air quality targets and AQ Strategy.

Influence: develop, launch and advocate for a policy pathway to transition from gas to electric cooking, and advocate to phase out domestic burning based on our domestic burning policy pathway.

5.2 Additional organisational aims:

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 firmly believe that sectoral movements will be more successful than any one player acting alone in tackling the interconnected deep-rooted issues we work on. Over the course of the next strategy 2025-28 we aim to focus our collaboration on facilitating collective and or complementary campaigning for impactful system change.

Building our supporter base:

We have been building our supporter community so that anyone touched by our programmes and campaigns has a way to continue to share experience of our issues with us and work with us on solutions. Since 2023 we have grown our individual supporter base from scratch to 2,056 individuals with very high engagement rates compared to industry averages. We aim to keep up the high engagement levels whilst tripling this base over the course of the next strategic period – 2025-28.

Using EDI as a lens for decision-making:

EDI was singled out as one of our 6 strategic objectives in our 22-25 strategy. In in 24-25 internal focuses included creating staff-wide conversation (e.g. EDI was on the agenda of every all-staff Monday meeting), creating more inclusive recruitment practises (e.g. including active encouragement in job descriptions for candidates to apply even if not meeting all criteria) and EDI role modelling by the Board (e.g. achieving above national population ethnic diversity levels). In 25-26 we will integrate EDI into our internal plans as a decision-making lens rather than a separate objective and increase our focus on advancing EDI through our programmes, campaigns and outreach. For example, our 7 Principles of Compassionate Change were developed with EDI as a central consideration and will be used for the design of all our work with communities; and specific activities which we know to be of key importance to improving the EDI of our outreach are to be budgeted as standard so requiring active removal by funders rather than proactive insertion.

Statement of Trustees' responsibilities

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

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

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

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

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

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

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

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

Approved by the Board of Trustees on 2nd October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read "C Blake", positioned above a horizontal dashed line.

Christopher Blake

Chair, Board of Trustees

A handwritten signature in black ink, appearing to read "J Katz", positioned above a horizontal dashed line.

Jonathan Katz

Treasurer, Board of Trustees

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

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 2025 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 2025 and of income and expenditure, for the 31st March 2025 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. 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: 3 November 2025

Annual accounts

FOR THE YEAR ENDED 31 MARCH 2025

Statement of financial activities incorporating an income and expenditure account for the year ended 31 March 2025

	Notes	Year to 31 March 2025			Year to 31 March 2024
		Restricted Funds	Unrestricted Funds	Total	
		£	£	£	£
Income from:					
Donations		-	41,965	41,965	34,662
Donated services	3	4,829	11,584	16,413	8,592
Donations and legacies		4,829	53,549	58,378	43,254
Investments		-	5,165	5,165	4,221
Charitable activities					
Generation Action		751,366	102,340	853,706	525,969
Online Climate		41,143	29,590	70,733	527,440
Clean Air		480,813	533,769	1,014,582	996,706
Sustainable Business		-	3,000	3,000	70,802
Total charitable activities		1,273,322	668,699	1,942,021	2,120,917
Total	2	1,278,151	727,413	2,005,564	2,168,392
Expenditure on:					
Raising funds		-	168,018	168,018	198,709
Charitable activities					
Generation Action		590,195	41,896	632,091	524,259
Online Climate		168,996	58,491	227,487	525,490
Clean Air		510,313	384,533	894,846	909,661
Sustainable Business		-	2,116	2,116	32,829
Total charitable activities		1,269,504	487,036	1,756,540	1,992,239
Total	4	1,269,504	655,054	1,924,558	2,190,948
Net income / (expenditure)		8,647	72,359	81,006	(22,556)
Transfers between funds	12	11,853	(11,853)	-	-
Net movement in funds		20,500	60,506	81,006	(22,556)
Total funds brought forward		259,500	150,418	409,918	432,474
Total funds carried forward		280,000	210,924	490,924	409,918


The notes on pages 54 to 70 form part of these accounts.

Balance sheet as at 31 March 2025

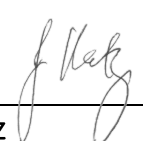
	Notes	31 March 2025 £	31 March 2024 £
Fixed assets:			
Intangible assets		-	-
Tangible assets		5,090	4,598
Total fixed assets	7	<u>5,090</u>	<u>4,598</u>
Current assets:			
Debtors	8	369,152	340,847
Cash at bank and in hand		544,853	353,623
Total current assets		<u>914,005</u>	<u>694,470</u>
Liabilities:			
Creditors: Amounts falling due within one year	9	(428,171)	(289,150)
Net current assets		<u>485,834</u>	<u>405,320</u>
Net assets		<u>490,924</u>	<u>409,918</u>
The funds of the charity:	11		
Restricted funds	11,12	280,000	259,500
Unrestricted funds	11,12	210,924	150,418
Total charity funds		<u>490,924</u>	<u>409,918</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 2nd October 2025 and are signed on their behalf by:



 Christopher Blake



 Jonathan Katz

Chair, Board of Trustees

Treasurer, 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

The notes on pages 54 to 70 form part of these accounts.

Statement of cash flows for the year ended 31 March 2025

	31 March 2025 £	31 March 2024 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>193,285</u>	<u>39,687</u>
Cash flows from investing activities:		
Interest received	5,165	4,221
Purchase of tangible fixed assets	(7,220)	-
Net cash used in investing activities	<u>(2,055)</u>	<u>4,221</u>
Cash flows from financing activities:		
Repayment of borrowings	-	-
Net cash used in financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	191,230	43,908
Cash and cash equivalents at the beginning of the reporting period	353,623	309,715
Cash and cash equivalents at the end of the reporting period	<u>544,853</u>	<u>353,623</u>
	31 March 2025	31 March 2024
	£	£
Net income for the reporting period	81,006	(22,556)
Adjustments for:		
Depreciation charges	6,728	7,047
Interest received	(5,165)	(4,221)
(Increase) / decrease in debtors	(28,305)	28,491
Increase in creditors	139,021	30,926
Net cash provided by operating activities	<u>193,285</u>	<u>39,687</u>

Notes to the accounts for the year ended 31 March 2025

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.

The business plan for 2025-26, approved by the Board in March 2025, anticipated income growth of 22% compared with 2024-25. The budget targeted an unrestricted surplus of £76,000.

We update our financial forecast on a regular basis. The most recent was completed in September. The economic outlook has continued to be uncertain, and securing new funding has been particularly challenging. Income is now forecast to be 10% below what was achieved in 2024-25. Of this 81% is secured, or in negotiation. Following the introduction of cost saving measures, this would deliver an unrestricted surplus of £nil.

A preliminary budget for 2026-27 assumes income 22% lower than achieved in 2024-25, of which 37% has already been secured. This income is budgeted to be delivered by a reduced staff headcount, following a restructure, and would deliver a £75,000 unrestricted surplus.

The resulting cash-flow forecast through until March 2027 show that cash is expected to remain above £350,000 throughout the 18-month period.

A sensitivity analysis has been performed, with an additional reduction in forecast income for 2025-26, and a delay in the staff cost savings from the restructure. This produces a cash-flow forecast with a reduced, but still adequate, cash balance which is above £250,000 throughout the 18-month period.

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

(c) Donations and grants receivable

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

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

(d) Donated services

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

(e) Sales of products and services

In respect of contracts or ongoing services, turnover represents the value of work done in the year including estimates of amounts not invoiced. Income 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.

(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.

(i) 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.

(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.

(p) Financial Instruments

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

(q) Key Judgements and assumptions

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

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

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

2. Analysis of income

	Restricted £	Unrestricted £	Total £
Voluntary income			
Commercial Organisations donations	-	15,000	15,000
Individual donations	-	26,965	26,965
	-	41,965	41,965
Donated Services	4,829	11,584	16,413
Investments			
Interest income	-	5,165	5,165
Income from charitable activities			
Generation Action			
National Lottery Community Fund	410,289	-	410,289
#iWill National Lottery Community Fund	281,077	-	281,077
JJ Charitable Trust	60,000	-	60,000
Commercial Organisations	-	72,603	72,603
Public Sector and Not for Profit Organisations	-	29,737	29,737
	751,366	102,340	853,706
Online Climate			
Esmée Fairbairn Foundation	8,500	-	8,500
Meliore FUP	32,643	8,750	41,393
Commercial Organisations	-	20,840	20,840
	41,143	29,590	70,733
Clean Air			
The Health Foundation	177,303	-	177,303
Guy's and St Thomas' Foundation	124,800	5,167	129,967
FIA Foundation	68,146	-	68,146
Trust for London	50,000	-	50,000
Patagonia Foundation	7,474	-	7,474
National and Local Government	53,090	68,589	121,679
CLASP	-	143,461	143,461
Commercial Organisations	-	223,805	223,805
Public Sector and Not for Profit Organisations	-	92,747	92,747
	480,813	533,769	1,014,582
Sustainable Business			
Public Sector and Not for Profit Organisations	-	3,000	3,000
	-	3,000	3,000
Total income	1,278,151	727,413	2,005,564

3. Donated services

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Professional and consultancy fees	16,413	8,000
Gifted Event Tickets	-	592
	<u>16,413</u>	<u>8,592</u>

In addition to donated services, the Charity has been supported by a small number of volunteers, supporting the delivery of workshops within clean air movement.

4. Analysis of expenditure

	Staff Costs	Other Direct Costs	Appportioned Staff Support Costs	Appportioned Other Support Costs	Total Costs
	£	£	£	£	£
Generation Action	361,698	97,919	81,761	90,713	632,091
Online Climate	125,782	41,727	28,433	31,545	227,487
Clean Air	467,661	204,184	105,714	117,287	894,846
Sustainable Business	1,155	410	261	290	2,116
Raising funds	113,768	-	25,716	28,534	168,018
Support costs	241,885	268,369	(241,885)	(268,369)	-
Total expenditure	<u>1,311,949</u>	<u>612,609</u>	<u>-</u>	<u>-</u>	<u>1,924,558</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 £78,119 (2024 - £78,645).

4. Analysis of Expenditure (continued)

	Year to 31 March 2025 £	Year to 31 March 2024 £
Expenditure is stated after charging:		
Depreciation of tangible fixed assets	<u>6,728</u>	<u>7,047</u>
Auditor's remuneration:		
External audit	<u>19,800</u>	<u>18,860</u>
Rental under operating leases:		
Premises	79,894	93,720
Equipment	<u>643</u>	<u>1,247</u>
	<u>80,537</u>	<u>94,967</u>

5. Employees and staff costs

	Year to 31 March 2025 £	Year to 31 March 2024 £
Wages and salaries	1,156,106	1,280,284
Social security costs	121,327	136,716
Employer's contribution to pension schemes	<u>34,516</u>	<u>39,074</u>
	<u>1,311,949</u>	<u>1,456,074</u>

There were no redundancy and termination payments made during the year (2024 – nil).

There were no employees whose remuneration including benefits in kind exceeded the £60,000 threshold. (2024 – one in the range £60,000 to £69,999, plus one in the range of £70,000 to £79,999).

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 £303,072 (2024 - £301,540). The constitution of the Charity forbids any trustee to be remunerated. No expenses were reimbursed to the Trustees during the year (2024 - £nil).

The average number of staff employed by the Charity during the year was 29 (2024- 31), of which an average of 17 (2024- 18) 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 Fixed assets
		Interactive display equipment	Office equipment	
	£	£	£	£
Cost				
At 31 March 2024	254,193	48,498	45,194	347,885
Additions	-	-	7,220	7,220
Disposals	-	-	-	-
At 31 March 2025	<u>254,193</u>	<u>48,498</u>	<u>52,414</u>	<u>355,105</u>
Depreciation				
At 31 March 2024	254,193	48,498	40,596	343,287
Charge for year	-	-	6,728	6,728
Disposals	-	-	-	-
At 31 March 2025	<u>254,193</u>	<u>48,498</u>	<u>47,324</u>	<u>350,015</u>
Net Book Value				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>5,090</u>	<u>5,090</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>4,598</u>	<u>4,598</u>

8. Debtors

	2025	2024
	£	£
Trade debtors	321,663	282,239
Other debtors	-	1,555
Prepayments	28,249	30,053
Accrued income	19,240	27,000
	<u>369,152</u>	<u>340,847</u>

9. Creditors

Amounts falling due within one year:-

	2025	2024
	£	£
Trade creditors	111,427	29,333
Other creditors	6,251	7,372
Taxation and social security	71,706	78,740
Accruals	54,787	64,705
Deferred income	184,000	109,000
	<u>428,171</u>	<u>289,150</u>

Movement in deferred income:-

	2025	2024
	£	£
Brought forward	109,000	77,000
Amount deferred in the year	158,000	109,000
Released to the Statement of Financial Activities	(83,000)	(77,000)
	<u>184,000</u>	<u>109,000</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 ten members of the company, who are also the Directors of the company and Trustees of the Charity, each of whom has undertaken to contribute £1 in the event of the company being wound up.

11. Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed Assets	-	5,090	5,090
Cash	305,355	239,498	544,853
Net current assets excluding cash	(25,355)	(33,664)	(59,019)
	<u>280,000</u>	<u>210,924</u>	<u>490,924</u>

Prior year comparatives: -

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
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>

12. Movement in funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Restricted funds					
Generation Action	54,000	756,195	(590,195)	-	220,000
Online Climate	116,000	41,143	(168,996)	11,853	-
Clean Air	89,500	480,813	(510,313)	-	60,000
Total restricted funds	259,500	1,278,151	(1,269,504)	11,853	280,000
Unrestricted funds	150,418	727,413	(655,054)	(11,853)	210,924
Total funds	409,918	2,005,564	(1,924,558)	-	490,924

Transfers of £11,853 were made from unrestricted reserves to restricted reserves to cover deficits on restricted funds.

Prior year comparatives: -

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Restricted funds					
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
Total restricted funds	114,000	1,210,240	(1,064,740)	-	259,500
Unrestricted funds	318,474	958,152	(1,126,208)	-	150,418
Total funds	432,474	2,168,392	(2,190,948)	-	409,918

12. Movement in Funds (continued)

Purposes of restricted funds:

Generation Action:

A grant was awarded in March 2024 by the National Lottery Community Fund for a three year project to continue and implement our *Good Life Schools* programme. A student-led programme working with 11–18-year-olds to strengthen the relationship between schools and their local community to support a low-consumption, low carbon culture.

In the prior year, funding was received from the #iwill Fund, an initiative of the National Lottery Community Fund and DCMS, to continue our *Transform Our World* project. This has enabled 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 JJ Charitable Trust provided funding to run a campaign linked to the Francis Review into the schools curriculum.

Online Climate:

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.

In the prior year 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 prior year from Luminate Projects. This enabled the *Ad-Free Childhood* campaign to be completed.

Clean Air:

Funding was received from The Health Foundation, Scottish Government, 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.

Further funding was received from the Greater London Authority, which helped enable GAP to run the second *Clean Air Night* in January 2025, again, highlighting the adverse health impacts of domestic wood burning.

In June 2024 the charity was awarded a grant by the FIA Foundation to run a project titled *The School Run Scandal*, working with a school in Wirral, Merseyside and (via Global Action Plan Polska) a school in Warsaw, Poland to raise students' voices to change the systems around them, and tackle air pollution in their communities.

The final tranche of 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
	2025	2024	2025	2024
	£	£	£	£
Not later than one year	39,840	79,920	-	840
Between one and five years	13,440	49,920	-	-
	<u>53,280</u>	<u>129,840</u>	<u>-</u>	<u>840</u>

14. Pensions

The Charity operates two defined contribution pension schemes. The charge to the Statement of Financial Activities for the year is £34,516 (2024 - £39,074). There are outstanding contributions of £6,251 (2024 - £7,372), but no prepaid contributions at the year end.

15. Related party transactions

During the year ended 31 March 2025, donations received from Trustees totalled £15,000 (2024- £25,000).

16. Statement of financial activities for year ended 31 March

Year to 31 March 2024			
Notes	Restricted Funds £	Unrestricted Funds £	Total £
Income from:			
Donations	-	34,662	34,662
Donated services	3	8,592	8,592
Donations and legacies	-	43,254	43,254
Investments	-	4,221	4,221
Charitable activities			
Generation Action	421,654	104,315	525,969
Online Climate	267,246	260,194	527,440
Clean Air	521,340	475,366	996,706
Sustainable Business	-	70,802	70,802
Total charitable activities	1,210,240	910,677	2,120,917
Total	2	1,210,240	958,152
Expenditure on:			
Raising funds	-	198,709	198,709
Charitable activities			
Generation Action	397,654	126,605	524,259
Online Climate	231,246	294,244	525,490
Clean Air	435,840	473,821	909,661
Sustainable Business	-	32,829	32,829
Total charitable activities	1,064,740	927,499	1,992,239
Total	4	1,064,740	1,126,208
Net (expenditure)/ income		145,500	(168,056)
Transfers between funds	12	-	-
Net movement in funds		145,500	(168,056)
Total funds brought forward		114,000	432,474
Total funds carried forward		259,500	409,918



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