

**Global Action Plan Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2021**

**Company Number: 346806**  
**Charity Number: CHY15448**  
**Charities Regulatory Authority Number: 20053338**

**Global Action Plan Company Limited by Guarantee**  
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**Global Action Plan Company Limited by Guarantee**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Caoimhe Donnelly Christopher Brown Penelope Hope McRedmond (Resigned 18 November 2021) Geoffrey Milton Olaf Schmidt Amine El Alami Jana Platau-Wagner
<b>Company Secretary</b>	Olaf Schmidt
<b>Chief Executive Officer</b>	Johannes Zomer
<b>Charity Number</b>	CHY15448
<b>Charities Regulatory Authority Number</b>	20053338
<b>Company Number</b>	346806
<b>Registered Office and Principal Address</b>	Axis Ballymun Main Street Ballymun Dublin 9
<b>Auditors</b>	Whiteside Cullinan Registered Auditor and Chartered Accountants Fleming Court, Fleming's Place, D04N4X9
<b>Bankers</b>	Ulster Bank 157 Phibsborough Rd, Phibsborough, Cabra East, Dublin D07 YN73

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2021.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Global Action Plan Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The Company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The Company is limited by guarantee not having a share capital.

### Mission, Objectives and Strategy

#### Mission Statement

The principal activity of the charity is to encourage, promote, co-ordinate, participate and assist in sustainable development throughout Ireland through the development of community-led projects that educate the public and increase the public awareness and understanding of social economic and environmental issues with a view to promoting the cultural welfare of their area and to include empowerment of specific groups to effectively participate in a programme of personal development.

#### Objectives

Global Action Plan (GAP) is an environmental organisation leading a sustainability action plan with the aim of creating sustainable communities across Ireland.

GAP focuses on people and how they can take practical action and facilitate long term behavioural change in their everyday lives for a more sustainable life, community, and world. The organisation is part of GAP International global network of organisations working together to achieve this mission.

GAP's mission is to support people to live more sustainable lifestyles, by offering practical yet creative solutions that inspire people to act. Equally important, GAP programmes empower individuals to change their long-term consumption habits with sustainable living tools and programmes.

### Structure, Governance and Management

#### Structure

The directors have responsibility for, and are aware of, the risks associated with the operational activities of the charity. They are confident that adequate systems of control provide reasonable assurance against such risks. The internal control systems aim to ensure compliance with laws and policies, ensure efficient and effective use of the charity's resources, safeguard the charity's assets, and maintain the integrity of the financial information produced.

Financial information is subject to detailed and regular review at director level allowing for the continuous monitoring of the charity's operations and financial status. The directors continuously monitor and plan for the financial sustainability of the organisation in an ever-changing external environment.

In addition to the application of internal procedures, the charity is subject to rigorous reporting to external funders and to statutory external audit. The charity has developed procedures and practices throughout the organisation to ensure compliance with funders' rules and regulations. The charity will continue to improve these systems to ensure it maintains the highest standard of transparency and accountability.

#### Review of Activities, Achievements and Performance

GAP believes that everyone can make a difference, through the choices they make. The charity's focus is on assisting people, helping them discover their power to affect change, and enabling them to develop tangible actions that lead to lasting behaviour change.

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

GAP programmes are evidence-based and designed to help people overcome barriers to change. The charity provides targeted support to communities, schools and businesses, to encourage smart and effective citizen solutions to the climate and biodiversity crises.

GAP delivers programmes in environmental education and climate action, global citizenship, the Sustainable Development Goals and community led action. GAP has three main programmes, and these are managed and delivered by a national team of expert facilitators: a Primary and Secondary Schools programme, a Community and Youth programme and a Corporate and Business programme:

### 1) School Programme

Key to creating sustainable communities is working with children and youth. In GAP's Primary and Secondary Schools programme, it delivers a broad range of workshops focusing on Environmental and Climate Action themes. In addition, the charity delivers workshops and teacher training in Global Citizenship and international solidarity.

### 2) Community Programme

The Community and Youth programme focuses on grass-roots organisations in communities throughout Ireland. GAP are training and providing support to communities, through workshops such as Your Community Biodiversity, Park Stewardship for Youth and The Power of Growing your Own, and it runs their flagship community action 'Action on Community Transformation', which supports action at grassroots level.

GAP's Green Living & Sustainability Community Garden (GLAS) brings people together of all ages and abilities to promote sustainable, local and organic food production, wellbeing and community engagement. The Garden is a community asset, used as a space of learning about 'green living' (with workshops on composting, soil management, biodiversity restoration, organic gardening and horticulture, etc), and a social inclusion hub, for their partners, such as St. Michael's House, Saol Clubhouse, the Central Remedial Clinic, Ballark Youth Training and Young Ballymun.

### 3) Business Programme

GAP believes that durable change comes from within. It assists companies in their efforts to engage their employees in the complexities of the search for greater sustainability.

Informed by demand from large and small companies, GAP's business programme is made up of a range of tools to provide practical support for staff learning and employee engagement initiatives. GAP provide bespoke learning options, thematic workshops and action-led, data-driven programmes. GAP's in-house workshops cover a range of issues - including topics such as the Sustainable Development Goals, offsetting carbon, global citizenship and understanding the climate crisis - and their employee engagement opportunities include skills based volunteering options, team building activities in the community garden in Ballymun, employee giving schemes, and bespoke Climate Challenges.

In recent years, GAP has partnered with organisations such as Patagonia, KPMG, Marks and Spencer, DocuSign, Google, Paypal and Deloitte through this programme, and are Intel Ireland's designated charity for 2022.

The organisational aim is to catalyse action in communities and create local ownership. GAP facilitates behaviour change initiatives, focused on action-based, indoor and outdoor environmental and active global citizenship programmes.

GAP focuses on disadvantaged and underserved communities in supportive, peer-led group settings by selecting environmental issues people care about and offering stimulating opportunities for practical action. GAP tailors programmes and workshops to fit participants' needs and all skills levels.

During the year, GAP activities continued to be impacted by the COVID-19 pandemic and the Irish Government's imposed restrictions on the movement of people, designed to slow the spread of the virus. Despite these constraints, GAP were able to deliver effective programmes of assistance. Some of the highlights include:

- GAP promoted sustainable living ideas in Ballymun. During the past year, GAP delivered an 8-week "Park Stewardship" programmes for 4 primary schools in the Ballymun area and 7 "Climate Action for You(th)" workshops for 130 students in 4 schools. The charity also developed a whole-school waste project with 1 second-level school in Ballymun and delivered an 8-week youth garden programme, "Little Green Fingers", in 1 primary school.

- GAP provided individuals with tools and suggestions to reduce their ecological footprint and to promote a greener lifestyle:

During 2021, GAP organised 82 open days in our GLAS Community Garden in Ballymun, despite Covid restrictions; completed 5 "Greening Neighbourhoods" projects, and 5 waste management workshops for community groups, and hosted 18 weekly "Nature Explorer for Toddlers" sessions for disadvantaged young children and their carers.

- Provided a haven of social inclusion:

GAP's award winning partnership with Young Ballymun ensured the delivery of "Nature Explorer" programme for 54 children from vulnerable backgrounds and their parents/carers in the local Ballymun community. The charity provided a welcoming environment to help the children establish confidence and trust their surroundings, contributing to their

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021  
physical and emotional wellbeing and development.

- Encouraged young people to become agents of change:  
GAP Understands that children and young people are the key to creating sustainable communities. In the past year, GAP delivered a broad range of workshops in primary and secondary schools, in counties Dublin, Laois and Wexford. In 2021, the charity supported students to design and implement action projects in fast fashion and food waste.
- Supported teachers to highlight global linkages:  
Through their webinar series and interactive workshops GAP trained 127 teachers in techniques to highlight the links between global justice and the global environmental crises. Teacher's Academy, updated Teachers Toolkits and Fact Sheets provided additional support to teachers in both secondary and primary education. GAP developed an e-learning programme, to assist teachers in self-guided learning processes and, with support from the European Commission, are now extending this support infrastructure to primary schools in Italy, Norway and Spain.
- Translated the Global Goals into local realities:  
GAPs training, such as that with the Ballymun Tidy Towns committee and Donegal based Changemakers, assisted people to adapt the Sustainable Development Goals, and incorporate them into their local plans and strategies. GAP's business programme included partnering with companies large and small on applying the Sustainable Development Goals in their operations. Companies that GAP worked with included Deloitte, Patagonia, CIÉ, Bus Eireann and many others.
- Assisted grass-roots groups to understand global linkages and explore options for local action:  
During 2021, GAP ran 15 online and in-person workshops, with a total of 44 participants, in this Irish Aid funded programme. GAP also published the Community Toolkit, a resource for adult and community educators, to help them explore the climate crisis and develop an action plan. The new version contains exercises and activities for all 17 Sustainable Development Goals.
- Encouraged employees to discover their power:  
GAP's innovative "Sustainable Kildare" programme is a year-long climate action programme for businesses which supports companies on their journey towards sustainability. 22 companies and 124 people participated in the November 2021 climate challenge, led by County Kildare Chamber and sponsored by Intel Ireland. Over a 2-week period, participants logged 12,780 climate smart activities and prevented the emission of over 19 tonnes of CO2. If everyone in Ireland had followed their outstanding example, it would have resulted in a 36% reduction in Ireland's national greenhouse gas emissions.
- Won several awards:  
GAP's collaboration with Young Ballymun was one of five winners of the Dublin Bus Community Spirit Award. The charity's work with Young Ballymun assisting children and parents living in emergency accommodation was also shortlisted for the 2021 Charity Impact Award, in the Small Organisations category. The GLAS Community Garden won first prize in the Community Gardens category, in the Dublin City Northwest Area Neighbourhoods Competition, and the garden also won 3rd prize in the Community Garden section of Ballymun Tidy Towns awards held on 16th November 2021.
- Renewed their Board of Directors:  
During 2021 Global Action Plan's Board of Directors was renewed, through the appointment of a new Chairperson, and two new Board members.
- Provided Employment  
Global Action Plan employed six staff members and provided work placements and, despite Covid restrictions and working from home arrangements being in place for most of the year, facilitated internships for 2 people in 2021.
- Invested in our organisational capacity:  
During 2021, a number of new staff members were recruited, including a new Education team and a new CEO charged with growing the organisation, increasing its public profile and improving the charity's potential to attract corporate support. GAP also overhauled its website, to improve ease of access and the clarity of the information provided.

### Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

### Financial Results

At the end of the financial year the charity has assets of €135,884 (2020 - €207,305) and liabilities of €70,525 (2020 - €111,217). The net assets of the charity have decreased by €(30,729).

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

As an organisation with a strong focus on education, the Covid-19 pandemic impacted heavily on Global Actions Plans' (GAP) ability to carry out its activities. However, GAP was able to switch many of their in-person learning programmes into online activities, adapting their programmes for school students, teachers, and adult learners. Using resources like Google Slides, Slido, Zoom and Breakout Rooms, the charity delivered participant focused, interactive sessions for many groups, and adapted existing tools to online toolkits and aids for self-guided learning. With Covid precautions in place, GAP were able to keep their GLAS community garden open for parts of the year, welcoming people of many different backgrounds and abilities. As the restrictions within Ireland have now ceased, GAP aims to continue all its activities at full capacity.

The directors do not expect funding to be significantly affected by Covid-19 in 2022 and are optimistic that the projects planned for 2022 will be successfully completed within the year.

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Caoimhe Donnelly  
Christopher Brown  
Penelope Hope McRedmond (Resigned 18 November 2021)  
Geoffrey Milton  
Olaf Schmidt  
Amine El Alami  
Jana Platau-Wagner

The secretary who served throughout the financial year was Olaf Schmidt.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Global Action Plan Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Good governance is the cornerstone of a successful and sustainable organisation. GAP strives to meet the best governance standards driven by the principles of integrity, transparency, openness and accountability.

Transparency and good governance are key at Global Action Plan Ireland. The organisation engages pro-actively with legislation, standards and codes which are developed for the sector.

GAP is also registered and complies with the requirements of:

- Revenue Commissioners: Charity number CHY15448.
- The Charities Regulator under the number 20053338
- Companies' Registration Office with registered company number 346806

GAP adheres to the following legislation and standards of good practice:

- Charities Act 2009;
- Charities Regulatory Authority Internal Financial Controls Guidelines for Charities;
- Data Protection Act 1988, Amendment 2003, General Data Protection Regulation 2016/679;
- Guidelines for Charitable Organisation on Fundraising from the Public.

GAP remains committed to the Principles of the Governance Code and has been fully compliant with these principles since May 2016. GAP has now fully adopted the Charities Regulator Governance Code, which was launched in 2018, and requiring compliance by 2020.

Since 2017, GAP has been signatory to the Dóchas Code of Conduct on Images and Messages, which provides a best practices' framework for organisations for images and messages use in communications. These guidelines promote dignity, equality, fairness, solidarity, and justice for everyone involved.

### Auditors

The auditors, Whiteside Cullinan, (Registered Auditor) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

# Global Action Plan Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

## Compliance Statement

The directors are responsible for securing the charity's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has been done. We confirm:

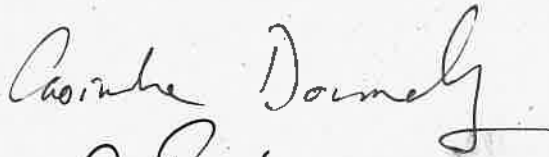
- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the charity's relevant obligations;
- a review of such arrangements and structures has taken place during the year.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Axis Ballymun, Main Street, Ballymun, Dublin 9.

Approved by the Board of Directors on 20/6/2022 and signed on its behalf by:

Caoimhe Donnelly  
Director



Olaf Schmidt  
Director

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# Global Action Plan Company Limited by Guarantee

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

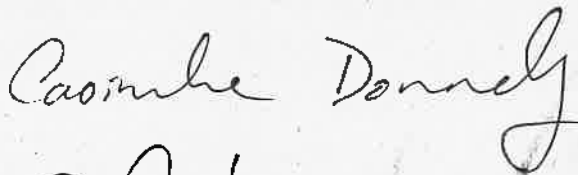
The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. 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 the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 20/6/2022 and signed on its behalf by:

Caoimhe Donnelly  
Director



Olaf Schmidt  
Director



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Global Action Plan Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Global Action Plan Company Limited by Guarantee for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 directors' 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 charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

#### **Other Information**

The directors are responsible for the other information. 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 course of 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Global Action Plan Company Limited by Guarantee**

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITOR'S REPORT**  
**to the Members of Global Action Plan Company Limited by Guarantee**

**The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity'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 any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Alan McLean**  
**for and on behalf of**  
**WHITESIDE CULLINAN**  
Registered Auditor and Chartered Accountants  
Fleming Court,  
Fleming's Place,  
D04N4X9

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**Global Action Plan Company Limited by Guarantee**  
**STATEMENT OF FINANCIAL ACTIVITIES**

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Total 2020 €
<b>Incoming Resources</b>					
Voluntary Income	3.1	3,993	3,993	24,794	24,794
Charitable activities					
Grants receivable for Core Activities	3.2	291,914	291,914	216,799	216,799
<b>Total incoming resources</b>		<b>295,907</b>	<b>295,907</b>	<b>241,593</b>	<b>241,593</b>
<b>Resources Expended</b>					
Charitable activities	4.1	326,636	326,636	264,391	264,391
<b>Net incoming/outgoing resources before transfers</b>		<b>(30,729)</b>	<b>(30,729)</b>	<b>(22,798)</b>	<b>(22,798)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(30,729)</b>	<b>(30,729)</b>	<b>(22,798)</b>	<b>(22,798)</b>
<b>Reconciliation of funds</b>					
Balances brought forward at 1 January 2021	13	96,088	96,088	118,886	118,886
<b>Balances carried forward at 31 December 2021</b>		<b>65,359</b>	<b>65,359</b>	<b>96,088</b>	<b>96,088</b>

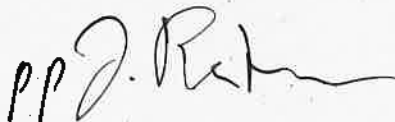
The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 20.06.22 and signed on its behalf by:

Caoimhe Donnelly  
Director



Olaf Schmidt  
Director



**Global Action Plan Company Limited by Guarantee**  
**BALANCE SHEET**

as at 31 December 2021

	Notes	2021 €	2020 €
<b>Current Assets</b>			
Debtors	10	7,460	5,277
Cash at bank and in hand		128,424	202,028
		<u>135,884</u>	<u>207,305</u>
<b>Creditors: Amounts falling due within one year</b>	11	(70,525)	(111,217)
<b>Net Current Assets</b>		<u>65,359</u>	<u>96,088</u>
<b>Total Assets less Current Liabilities</b>		<u>65,359</u>	<u>96,088</u>
<b>Funds</b>			
General fund (unrestricted)		65,359	96,088
<b>Total funds</b>	13	<u>65,359</u>	<u>96,088</u>

Approved by the Board of Directors on \_\_\_\_\_ and signed on its behalf by:

**Caoimhe Donnelly**  
**Director**

**Olaf Schmidt**  
**Director**

**Global Action Plan Company Limited by Guarantee**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
<b>Cash flows from operating activities</b>			
Net movement in funds		<u>(30,729)</u>	<u>(22,798)</u>
		(30,729)	(22,798)
Movements in working capital:			
Movement in debtors		(2,183)	(5,025)
Movement in creditors		<u>(39,855)</u>	<u>40,639</u>
Cash generated from operations		<u>(72,767)</u>	<u>12,816</u>
<b>Net increase in cash and cash equivalents</b>		<b>(72,767)</b>	<b>12,816</b>
<b>Cash and cash equivalents at 1 January 2021</b>		<b>200,661</b>	<b>187,845</b>
<b>Cash and cash equivalents at 31 December 2021</b>	<b>15</b>	<b><u>127,894</u></b>	<b><u>200,661</u></b>

# Global Action Plan Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

### 1. GENERAL INFORMATION

Global Action Plan Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Axis Ballymun, Main Street, Ballymun, Dublin 9 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2021 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.



**Global Action Plan Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**Incoming Resources**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

**Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Resources Expended**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**Taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

<b>3.</b>	<b>INCOME</b>				
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
		<b>Funds</b>	<b>Funds</b>		
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
	Donations and legacies	<b>3,993</b>	<b>-</b>	<b>3,993</b>	<b>24,794</b>

**Global Action Plan Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

3.2	CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
	Grants receivable for Core Activities	275,908	-	275,908	192,081
	Income from Workshops	16,024	-	16,024	17,817
	Other Income	(18)	-	(18)	6,901
		<u>291,914</u>	<u>-</u>	<u>291,914</u>	<u>216,799</u>

4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
	Expenditure on charitable activities	<u>238,921</u>	<u>15,114</u>	<u>72,601</u>	<u>326,636</u>	<u>264,391</u>

**5. GRANT INCOME RECEIVABLE**

During the year, Global Action Plan received the generous support of a number of grant issuing bodies to assist them in their work. At the year end, some of the projects for which these grants have been received had not been started/completed. Accordingly, grant income totalling €54,439 (2020 : €94,651) has been deferred to future Accounting periods.

The amounts for all grants received in the year are set out below.

	2021 €	2020 €
Creative Ireland / Reimagine	7,460	-
Irish Aid	30,120	35,600
Worldwise Global Schools	26,000	26,762
Dublin City Council	77,087	67,287
Intel Ireland / Sustainable Kildare	13,580	-
Irish Environmental Network	42,569	16,043
Erasmus+	-	16,527
ReThink Ireland	8,600	34,400
The Community Foundation for Ireland	6,000	8,700
Other sources	24,630	9,575
	<u>236,046</u>	<u>214,894</u>

Other Grant sources included : Deloitte Impact Fund: €10,000, HSE/National Lottery: €8,204, Dublin Bus : €4,926, and Dublin Northwest Partnership: €1,500

5.1	SUPPORT COSTS	Charitable Activities €	2021 €	2020 €
	Staff Costs	40,729	40,729	31,420
	Premises Expenses	29,907	29,907	24,472
	General Office Expenses	1,965	1,965	2,599
		<u>72,601</u>	<u>72,601</u>	<u>58,491</u>

**Global Action Plan Company Limited by Guarantee****NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**6. ANALYSIS OF SUPPORT COSTS**

	2021	2020
	€	€
Staff Costs	40,729	31,420
Premises Expenses	29,907	24,472
General Office Expenses	1,965	2,599
	<u>72,601</u>	<u>58,491</u>

**7. ANALYSIS OF DIRECT COSTS**

See below the allocation of the direct costs of €238,921 (2020 : €187,009) per note 4.1.

	2021	2020
	€	€
Staff Costs	167,790	148,699
General Office Costs	7,861	10,398
Project Costs	63,270	27,912
	<u>238,921</u>	<u>187,009</u>

**8. ANALYSIS OF GOVERNANCE COSTS**

See below the allocation of the Governance costs located in other costs of €15,114 (2020 : €18,927) per note 4.1.

	2021	2020
	€	€
Staff Costs	9,746	6,278
Audit	3,376	3,279
Human Resources/Board Costs	191	275
Legal and professional	1,801	9,095
	<u>15,114</u>	<u>18,927</u>

# Global Action Plan Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

### 9. EMPLOYEES AND REMUNERATION

#### Number of employees

The directors do not receive any remuneration or compensation in relation to the performance of their office.

The average number of persons employed (including executive directors) during the financial year was as follows:

	2021 Number	2020 Number
Delivery of Services	5	5
Support	1	1
	<u>6</u>	<u>6</u>

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	196,867	173,099
Social security costs	21,398	12,775
	<u>218,265</u>	<u>185,874</u>

One Employee earns in excess of €70,000.

### 10. DEBTORS

	2021 €	2020 €
Trade debtors	7,460	5,277

### 11. CREDITORS

Amounts falling due within one year

	2021 €	2020 €
Amounts owed to credit institutions	530	1,367
Trade creditors	3,817	3,933
Taxation and social security costs	7,349	6,264
Accruals	4,190	4,202
Deferred Income	54,639	95,451
	<u>70,525</u>	<u>111,217</u>

### 12. RESERVES

	2021 €	2020 €
At 1 January 2021	96,088	118,886
Deficit for the financial year	(30,729)	(22,798)
At 31 December 2021	<u>65,359</u>	<u>96,088</u>

**Global Action Plan Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**13. FUNDS**

**13.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Total Funds €
At 1 January 2020	118,886	118,886
Movement during the financial year	(22,798)	(22,798)
At 31 December 2020	96,088	96,088
Movement during the financial year	(30,729)	(30,729)
At 31 December 2021	<u>65,359</u>	<u>65,359</u>

**13.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
<b>Unrestricted funds</b>					
Unrestricted General	96,088	295,907	326,636	-	65,359
<b>Total funds</b>	<u>96,088</u>	<u>295,907</u>	<u>326,636</u>	<u>-</u>	<u>65,359</u>

**13.3 ANALYSIS OF NET ASSETS BY FUND**

	Current assets €	Current liabilities €	Total €
Unrestricted general funds	148,727	(83,368)	65,359
	<u>148,727</u>	<u>(83,368)</u>	<u>65,359</u>

**14. STATUS**

The Company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

**15. CASH AND CASH EQUIVALENTS**

	2021 €	2020 €
Cash and bank balances	128,424	202,028
Bank overdrafts	(530)	(1,367)
	<u>127,894</u>	<u>200,661</u>

**Global Action Plan Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**16. POST-BALANCE SHEET EVENTS**

As an organisation specialised in education, the Covid-19 pandemic impacted heavily on Global Actions Plans'(GAP) ability to carry out its activities. However, GAP was able to switch many of their in-person learning programmes into online activities, adapting their programmes for school students, teachers, and adult learners. Using resources like Google Slides, Slido, Zoom and Breakout Rooms, we delivered participant focused, interactive sessions for many groups, and they adapted existing tools to online toolkits and aids for self-guided learning. With Covid precautions in place, they were able to keep their GLAS community garden open for parts of the year, welcoming people of many different backgrounds and abilities. As the restrictions withing Ireland have now ceased, GAP aims to continue all its activities at full capacity.

The directors do not expect funding to be significantly affected by Covid-19 in 2022 and they are optimistic that the projects planned for 2022 will be successfully completed later in the year.

**17. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on .....

**GLOBAL ACTION PLAN COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Global Action Plan Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 December 2021

	2021	2020
	€	€
<b>Income</b>		
Donations	3,993	24,794
Institutional Funding	194,332	120,732
EU Funding	16,876	18,651
Temporary Wage Subsidy Scheme	(18)	29,154
Other/Outreach/Sales	16,024	17,817
Trusts and Foundations	64,700	30,445
	<u>295,907</u>	<u>241,593</u>
<b>Expenses</b>		
Wages and salaries	196,867	173,099
Social security costs	21,398	12,775
Staff training	77	519
Rent payable	24,867	23,814
Insurance	4,579	4,801
IT support, software and website costs	3,897	3,065
Light and heat	461	658
Office Overheads	2,560	386
Printing, postage and stationery	530	993
Telephone	1,585	2,331
Legal and professional	1,801	9,095
Auditor's remuneration	3,376	3,247
Bank charges	322	346
Project Costs	63,270	27,912
Subscriptions	855	1,075
HR & Board Costs	191	275
	<u>326,636</u>	<u>264,391</u>
<b>Net deficit</b>	<u>(30,729)</u>	<u>(22,798)</u>