

Global Action Plan Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

Global Action Plan Company Limited by Guarantee

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Global Action Plan Company Limited by Guarantee

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Caoimhe Donnelly Olaf Schmidt Amine El Alami Jana Platau-Wagner Niall O'Leary (Appointed 28 March 2022) Jack Lee (Appointed 28 March 2022) Aisling McCaffrey (Appointed 16 May 2022) Aoife Connaughton (Appointed 16 May 2022) Geoffrey Milton (Resigned 20 June 2022) Christopher Brown (Resigned 20 June 2022)
Chairperson	Caoimhe Donnelly
Company Secretary	Olaf Schmidt
Chief Executive Officer	Johannes Zomer
Charity Number	CHY15448
Charities Regulatory Authority Number	20053338
Company Number	346806
Registered Office and Principal Address	Axis Ballymun Main Street Ballymun Dublin 9
Auditors	Whiteside Cullinan Registered Auditor and Chartered Accountants Fleming Court, Fleming's Place, D04N4X9
Bankers	Ulster Bank 157 Phibsborough Rd, Phibsborough, Cabra East, Dublin D07 YN73 AIB Howth Road Raheny Dublin 5

Global Action Plan Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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 2022.

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 2022.

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 2022

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.

GAP hosted 257 workshops, training sessions and other events, with the participation of more than 6,200 people in 2022.

During 2022, Global Action Plan:

a) Provided individuals with tools and suggestions to reduce their ecological footprint and to promote a greener lifestyle:

- In 2022, we welcomed 1,623 people to the GLAS Garden in Ballymun; delivered "Greening Neighbourhoods" activities in 4 areas of Ballymun (Belclare Lawns; Balcurris Road; Whiteacre Close and Sandyhill Gardens) involving 35 members of the community; and facilitated 16 "Nature Explorer" events for children and their parents/carers in the local Ballymun community, providing a welcoming environment to help the children establish confidence and trust their surroundings, contributing to their physical and emotional wellbeing and development, and furthering their awareness of the importance of the natural world.

b) Expanded its social inclusion and environmental education programme:

Using the experience of our social inclusion and environmental education programme in Ballymun, GAP initiated a second locality based programme, serving the communities of the greater Blanchardstown area in West Dublin. With support from TU Dublin and Fingal County Council, we are developing a community garden that can serve as a social hub and education centre for schools, community groups and businesses in the area.

Global Action Plan Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

c) Encouraged young people to become agents of change:

GAP delivered 84 workshops in primary and secondary schools, in counties Dublin, Meath, Laois, Donegal, Tipperary and Kildare, reaching 2,103 students and teachers. We also organised 8-week "Park Stewardship" programmes for 124 students from four different schools across Ballymun.

d) Supported teachers to highlight global linkages:

In 2022, we trained a total of 61 teachers, helping them to engage with the climate emergency and include their learning in classroom activities for students. GAP delivered a 4-week online training course on global citizenship and climate action; online workshops on greenwashing, fast fashion, effective climate action and degrowth; video lessons for students on greenwashing, doughnut economics, and a just transition; a 45-hour course that can be used by Transition Year teachers and developed 5 Teacher Factsheets with at-a-glance information to help teachers with important figures.

In November, we partnered with the Irish Schools Sustainability Network on their Irish Climate and Nature Summit project. As a result, our video lessons were shown in 754 classrooms across the country.

e) Encouraged employees to discover their power as change agents:

During 2022 our innovative "Sustainable Kildare" programme continued, supporting companies on their journey towards sustainability. 65 companies participated in the climate challenge, led by County Kildare Chamber and sponsored by Intel Ireland. Over three 2-week periods during 2021 and 2022 they logged 41,716 climate smart activities and prevented the emission of over 56 tonnes of CO₂e per capita greenhouse gas emissions.

We also ran the climate competition among the employees of one of Ireland's largest financial institutions and delivered in-house workshops on the themes of sustainability, climate action, biodiversity and wellbeing for 6 companies as well as for the Ballymun4Business network.

f) Won a number of awards:

In 2022, GAP was awarded "Best Community Garden 2022" in the Dublin County Council North West Area City Neighbourhood competition; and "Best Community Garden" in the Ballymun Tidy Town Competition 2022. The GLAS garden was also named Runner Up in the Dublin City Neighbourhood Awards Community Gardens.

g) Renewed our Board of Directors:

GAP's Board of Directors was renewed through the appointment of four new Board members, replacing two long-standing members who retired from the Board.

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 €136,392 (2021 - €135,884) and liabilities of €103,971 (2021 - €70,525). The net assets of the charity have decreased by €(32,938).

Directors and Secretary

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

Caoimhe Donnelly

Olaf Schmidt

Amine El Alami

Jana Platau-Wagner

Niall O'Leary (Appointed 28 March 2022)

Jack Lee (Appointed 28 March 2022)

Aisling McCaffrey (Appointed 16 May 2022)

Aoife Connaughton (Appointed 16 May 2022)

Geoffrey Milton (Resigned 20 June 2022)

Christopher Brown (Resigned 20 June 2022)

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

Global Action Plan Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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)

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, as a Type B organisation under this code. GAP has now fully adopted the Charities Regulator Governance Code, which was launched in 2018, and requiring compliance from 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.

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 26 June 2023 and signed on its behalf by:

Caoimhe Donnelly
Director

Olaf Schmidt
Director

Global Action Plan Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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 26 June 2023 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 2022 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 2022 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 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Incoming Resources							
Voluntary Income	4.1	41,551	-	41,551	3,993	-	3,993
Charitable activities							
Grants and other income generating activities	4.2	95,682	356,926	452,608	36,683	255,231	291,914
Total incoming resources		137,233	356,926	494,159	40,676	255,231	295,907
Resources Expended							
Charitable activities	5.1	167,090	360,007	527,097	71,405	255,231	326,636
Net incoming/outgoing resources before transfers		(29,857)	(3,081)	(32,938)	(30,729)	-	(30,729)
Transfers between funds		(3,081)	3,081	-	-	-	-
Net movement in funds for the financial year		(32,938)	-	(32,938)	(30,729)	-	(30,729)
Reconciliation of funds							
Balances brought forward at 1 January 2022	18	65,359	-	65,359	96,088	-	96,088
Balances carried forward at 31 December 2022		32,421	-	32,421	65,359	-	65,359

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 26 June 2023 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 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	12	11,405	-
Current Assets			
Debtors	13	5,284	7,460
Cash at bank and in hand		119,703	128,424
		124,987	135,884
Creditors: Amounts falling due within one year	14	(92,566)	(70,525)
Net Current Assets		32,421	65,359
Total Assets less Current Liabilities		43,826	65,359
Grants	15	(11,405)	-
Net Assets		32,421	65,359
Funds			
General fund (unrestricted)		32,421	65,359
Total funds	18	32,421	65,359

Approved by the Board of Directors on 26 June 2023 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 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		(32,938)	(30,729)
Adjustments for:			
Depreciation		2,851	-
Amortisation of capital grants received		(2,851)	-
		<u>(32,938)</u>	<u>(30,729)</u>
Movements in working capital:			
Movement in debtors		2,176	(2,183)
Movement in creditors		22,529	(39,855)
		<u>(8,233)</u>	<u>(72,767)</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(14,256)	-
Cash flows from financing activities			
Grants		14,256	-
Net increase in cash and cash equivalents		(8,233)	(72,767)
Cash and cash equivalents at 1 January 2022		127,894	200,661
Cash and cash equivalents at 31 December 2022	20	<u>119,661</u>	<u>127,894</u>

Global Action Plan Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

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 2022

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.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 20% Straight line

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.

3. RE-STATEMENT OF COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Activities have been restated to provide an appropriate split of the income and expenditure between funds types. This restatement has no effect on the results reported for the comparative financial year, or the financial position at the year end date.

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

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for the financial year ended 31 December 2022

4. INCOME						
4.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2022	2021	
		€	€	€	€	
Donations and legacies		41,551	-	41,551	3,993	
4.2 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2022	2021	
		€	€	€	€	
Grants/funding receivable for Core Activities		36,242	356,926	393,168	275,908	
Income from Workshops		59,440	-	59,440	16,024	
Other Income		-	-	-	(18)	
		95,682	356,926	452,608	291,914	
5. EXPENDITURE						
5.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
Expenditure on charitable activities		416,394	-	110,703	527,097	326,636

6. GRANTS AND FUNDING INCOME RECEIVABLE

During the year, Global Action Plan received the generous support of a number of funding bodies to assist them with projects undertaken during the year. At the year end, some of the projects for which these funds have been received had not been started/completed. Accordingly, funding income totalling €72,000 (2021 : €54,439) has been deferred to future accounting periods.

The amounts for such funding received in the year are set out below.

	2022	2021
	€	€
Creative Ireland	14,800	7,460
Dublin City Council	75,308	77,087
Dublin City Council - LCDC	43,130	-
Erasmus+	112,318	-
Fingal County Council	15,650	-
Irish Aid	50,000	30,120
Irish Environmental Network	33,020	42,569
Pobal	9,000	-
WorldWise Global Schools	22,000	26,000
Other sources	35,000	52,810
	410,226	236,046

Other sources in 2022 included : ReThink Ireland €20,000, Deloitte €10,000 and Coca Cola €5,000.

The Organisation would also like to acknowledge and thank the Intel Ireland Charity Cycle, Virgin Media TV and the ESB Generation Fund for their generous donations received during the year.

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

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for the financial year ended 31 December 2022

6.1 SUPPORT COSTS	Charitable Activities	2022	2021
	€	€	€
Audit Fees	3,484	3,484	3,376
Governance and Board costs	16,544	16,544	9,937
Staff Costs	49,600	49,600	40,729
Premises Expenses	30,394	30,394	29,907
General Office Expenses	7,528	7,528	1,965
Legal and professional fees	3,153	3,153	1,801
	<u>110,703</u>	<u>110,703</u>	<u>87,715</u>

7. ANALYSIS OF SUPPORT COSTS	2022	2021
	€	€
Audit Fees	3,484	3,376
Governance and Board costs	16,544	9,937
Staff Costs	49,600	40,729
Premises Expenses	30,394	29,907
General Office Expenses	7,528	1,965
Legal and professional fees	3,153	1,801
	<u>110,703</u>	<u>87,715</u>

8. ANALYSIS OF DIRECT COSTS

See below the allocation of the direct costs of €416,394 (2021 : €238,921) per note 5.1.

	2022	2021
	€	€
Staff Costs	206,246	167,790
Office Costs	4,535	7,861
Project Costs	205,613	63,270
	<u>416,394</u>	<u>238,921</u>

9. NET INCOMING RESOURCES	2022	2021
	€	€
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	2,851	-
Auditor's remuneration:		
- audit services	3,484	3,376
Amortisation of grants	(2,851)	-
	<u>3,484</u>	<u>3,376</u>

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

continued

for the financial year ended 31 December 2022

10. 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 during the financial year was as follows:

	2022	2021
	Number	Number
Delivery of Services	5	5
Support	1	1
	<u>6</u>	<u>6</u>

The staff costs comprise:

	2022	2021
	€	€
Wages and salaries	245,531	196,867
Social security costs	26,761	21,398
	<u>272,292</u>	<u>218,265</u>

11. EMPLOYEE BENEFITS

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of	Number of
	Employees	Employees
€80,000 - €90,000	<u>1</u>	<u>-</u>

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Total
	€	€
Cost		
Additions	14,256	14,256
At 31 December 2022	<u>14,256</u>	<u>14,256</u>
Depreciation		
Charge for the financial year	2,851	2,851
At 31 December 2022	<u>2,851</u>	<u>2,851</u>
Net book value		
At 31 December 2022	<u>11,405</u>	<u>11,405</u>

13. DEBTORS

	2022	2021
	€	€
Trade debtors	<u>5,284</u>	<u>7,460</u>

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

continued

for the financial year ended 31 December 2022

14. CREDITORS	2022	2021
Amounts falling due within one year	€	€
Amounts owed to credit institutions	42	530
Trade creditors	9,885	3,817
Taxation and social security costs	6,449	7,349
Accruals	4,190	4,190
Deferred Income	72,000	54,639
	<u>92,566</u>	<u>70,525</u>
	<u><u>92,566</u></u>	<u><u>70,525</u></u>
15. GRANTS RECEIVABLE	2022	2021
	€	€
Capital grants received and receivable		
Increase in financial year	14,256	-
	<u>14,256</u>	<u>-</u>
Amortisation		
Amortised in financial year	(2,851)	-
	<u>(2,851)</u>	<u>-</u>
Net book value		
At 31 December 2022	11,405	-
	<u>11,405</u>	<u>-</u>
	<u><u>11,405</u></u>	<u><u>-</u></u>
16. STATE FUNDING		
Agency	Irish Aid	
Government Department	Department of Foreign Affairs	
Grant Programme	Global Citizenship Education Grant scheme	
Purpose of the Grant	Action for Community Transformation	
Term	1 June 2022 to 31 May 2023	
Total Fund	€50,000	
Expenditure	€18,048	
Fund deferred or due at financial year end	€31,952	
Received in the financial year	€50,000	
Agency	Irish Environmental Network	
Government Department	Department of the Environment, Climate and Communications	
Grant Programme	Core Funding Grant	
Purpose of the Grant	Support of core activities of the Company	
Term	2022	
Total Fund	€30,430	
Expenditure	€29,735	
Fund deferred or due at financial year end	€695	
Received in the financial year	€30,430	

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

continued

for the financial year ended 31 December 2022

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	Dormant Accounts Programme
Purpose of the Grant	Awareness Raising Initiative for Social Enterprise (ARISE)
Term	January - June 2022
Total Fund	€9,000
Expenditure	€9,000
Received in the financial year	€9,000

17. RESERVES

	2022	2021
	€	€
At 1 January 2022	65,359	96,088
Deficit for the financial year	(32,938)	(30,729)
At 31 December 2022	32,421	65,359

18. FUNDS

18.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Total Funds
	€	€
At 1 January 2021	96,088	96,088
Movement during the financial year	(30,729)	(30,729)
At 31 December 2021	65,359	65,359
Movement during the financial year	(32,938)	(32,938)
At 31 December 2022	32,421	32,421

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022	Income	Expenditure	Transfers between funds	Balance 31 December 2022
	€	€	€	€	€
Restricted	-	356,926	360,007	3,081	-
Unrestricted funds					
Unrestricted General	65,359	137,233	167,090	(3,081)	32,421
Total funds	65,359	494,159	527,097	-	32,421

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

continued

for the financial year ended 31 December 2022

18.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €
Unrestricted general funds	11,405	138,401	(105,980)	(11,405)	32,421
	<u>11,405</u>	<u>138,401</u>	<u>(105,980)</u>	<u>(11,405)</u>	<u>32,421</u>

19. 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.

20. CASH AND CASH EQUIVALENTS

	2022 €	2021 €
Cash and bank balances	119,703	128,424
Bank overdrafts	(42)	(530)
	<u>119,661</u>	<u>127,894</u>

21. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the charity since the financial year-end.

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 26 June 2023.