

**Global Action Plan Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

# Global Action Plan Company Limited by Guarantee

## CONTENTS

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 8
Directors' Responsibilities Statement	9
Independent Auditor's Report	10 - 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 23

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

<b>Directors</b>	Caoimhe Donnelly Niall O'Leary Amine El Alami Jana Platau-Wagner Jack Lee Aisling McCaffrey Aoife Connaughton Frances Carton (Appointed 23 October 2023) Olaf Schmidt (Resigned 26 June 2023)
<b>Chairperson</b>	Caoimhe Donnelly
<b>Company Secretary</b>	Niall O'Leary (Appointed 23 October 2023) Olaf Schmidt (Resigned 23 October 2023)
<b>Chief Executive Officer</b>	Johannes Zomer
<b>Charity Number</b>	CHY15448
<b>Charities Regulatory Authority Number</b>	20053338
<b>Company Registration 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>Principal Bankers</b>	AIB Howth Road Raheny Dublin 5

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

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 2023.

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 2023.

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 a charitable organisation aiming to be the leading organisation for environmental behaviour change in Ireland. The organisation's long term goals is to inspire and support people throughout Ireland to become environmental change makers.

To achieve that, the organisation aims to:

1. Become the go-to organisation for evidence based, effective environmental behaviour change;
2. Take a partner-led approach to delivering high impact, creative programmes to communities across the country;
3. Use its voice to amplify positive changes within communities;
4. Be an effective and accountable organisation with good governance, nationwide reach and sustainable business model.

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.

### 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.

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

### Review of Activities, Achievements and Performance

Global Action Plan aims to inspire people to become 'change makers'. We equip individuals and communities with knowledge and skills to develop solutions to the environmental and climate crises.

We deliver programmes for community groups, schools and businesses, in areas ranging from environmental education and climate action, to global citizenship, the Sustainable Development Goals and community transformation.

We deliver programmes in environmental education and climate action, global citizenship, the Sustainable Development Goals and community led action. We have 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, we deliver a broad range of workshops focusing on Environmental and Climate Action themes. In addition we deliver teacher training and develop classroom resources in Global Citizenship and international solidarity.

#### 2) Community Programme

The Community and Youth programme focuses on grass-roots organisations in communities throughout Ireland. We provide training and support to communities, through workshops and we run our flagship community action 'Action on Community Transformation', which supports action at grassroots level through education for climate justice.

GAP's Green Living & Sustainability Community Gardens (GLAS) bring people together across differences of age and ability, to promote sustainable, local and organic food production, wellbeing and community engagement. The Gardens are 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 our partners. And the gardens are the hubs for our local outreach programmes to schools, community groups and businesses in the area.

#### 3) Business Programme

We believe that durable change comes from within. We assist 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, our business programme is made up of a range of tools to provide practical support for staff learning and employee engagement initiatives: We provide bespoke learning options, thematic workshops and action-led, data-driven programmes. Our 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. Our employee engagement opportunities include skills based volunteering options, employee giving schemes and bespoke Climate Challenges. Many companies also choose to support our work by helping out as volunteers in our community gardens in Blanchardstown and Ballymun.

In recent years, we have partnered with organisations such as Deloitte, Energia, HSBC and Patagonia, and our corporate patrons include Grant Thornton, Irish Life Investment Managers, McCann Fitzgerald and Zero-G.

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. We tailor our programmes and workshops to fit participants' needs and all skills levels.

GAP's work in 2023, in numbers:-

a) In the past year, we hosted 587 workshops, training sessions and other events with more than 13,000 engagements - doubling the number of events and the number of people taking part in our activities by

b) We provided 216 biodiversity, waste management and climate workshops in schools in the past year, more than doubling the number of school events compared to last year.

c) Teams from 14 different companies spent time volunteering in our community gardens, keeping these urban oases accessible for people of all ages, backgrounds and abilities.

d) 87 post-primary teachers developed their skills in global citizenship education at our training sessions.

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

e) We opened 1 new community garden in Dublin, providing the community in the greater Blanchardstown area with access to a safe, inclusive and accessible urban community garden where people can meet and work together.

f) Our work was referenced 64 times in national and local broadcast and print media.

g) Our social media audience grew to 9,800, an increase of 11% compared to last year.

h) We organised 6 different climate competitions, involving 96 companies and 68 community groups all over Ireland.

i) The 525 people from 68 community groups taking part in the first ever Climate Heroes challenge together saved some 36,800 kg of CO<sub>2</sub>e emissions over a 2 week period.

j) The 2,300 people who took part in the first ever Funds Industry Climate Challenge saved on average 6.3 kg of CO<sub>2</sub> per day; they reduced their carbon footprint by 19% compared to the Irish average, by making small changes in their everyday lifestyle decisions.

During 2023, Global Action Plan:

1) Strengthened its reputation as an organisation with expertise and relevance in evidence based, effective environmental behaviour change:

In 2023, GAP published a new strategic plan for the organisation, and published its approach to behaviour change further clarifying and developing its mission and approach. GAP's public profile also grew strongly during the year, with significant increases in media coverage and social media audiences. The organisation also published two pieces of research, to support its work on social inclusion and environmental education through its GLAS community programmes.

2) Expanded its social inclusion and environmental education programmes:

Using the experience of our social inclusion and environmental education programme in Ballymun, GAP's second locality based programme opened formally in May 2023. The project, a partnership with Fingal County Council and TU Dublin, resulted in the creation of a new GLAS community garden and outreach programme in Dublin 15, attended by more than 300 people in 2023.

3) Built partnerships to deliver high impact, creative programmes to communities across the country:

During the year, we established stronger partnerships with a number of local authorities across Ireland, culminating in new programmes such as our training of local authority staff in several County Council areas, our Community Climate Action Training programme in the greater Dublin area, our 29 workshops for community groups in rural Dublin, and a major expansion of our Schools programme in Counties Fingal, Meath, Monaghan, Cork, Clare, Kilkenny and Laois. In addition, GAP initiated a ground-breaking community climate programme in the Ballymun area, using art as a tool to consult and mobilise members of the community.

4) Used its voice to amplify positive changes within communities:

Translating its experience of working with communities, GAP provided input into the public consultation processes of the Climate Action Plans of local authorities and made submissions on the development of the curriculum in the formal education sector.

5) Strengthened its governance, reach and sustainability:

During the year, the Board appraised its own performance, and recruited a new director to broaden its areas of expertise. Board engagement remains high, with an average attendance of 83% over the last 4 years. The Board also reviewed a number of organisational policies, including the Financial Management and Reserves Policy, the implementation of which saw a significant strengthening of our financial reserves. During the year, GAP's reach nationwide also increased, as it delivered workshops in 13 different counties. The organisation also invested heavily in its ability to generate unrestricted funding, to further strengthen its financial sustainability.

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

In 2023, GAP's activities recorded more than 13,000 engagements - an increase of 119% in the number of people taking part in our programmes, compared to 2022. Of the 587 events facilitated and hosted by GAP in the past year 216 engaged with teachers and students in schools, with a further 315 events focusing on adult learners and community organisations. GAP's two community gardens hosted more than 200 sessions and its climate competitions involved 96 companies and 68 community groups all over Ireland.

7) Won a number of awards:

GAP's CEO Hans Zomer was awarded 'CEO of the Year – Environmental Services' by CEO Magazine and the Funds Industry Climate Challenge initiative facilitated by GAP won Silver at the All Ireland Sustainability Awards 2023, in the category "Stakeholder Initiative of the Year". In addition, the GLAS community garden in Ballymun was awarded Best

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Community Garden at the Ballymun Tidy Town Competition 2023 awards ceremony in September 2023, won Third Place in the Best Community Garden category at the Dublin County Council North West Area City Neighbourhood awards, and was shortlisted for an award in the "Social Sustainability, Diversity and Inclusion" category at the All Ireland Sustainability Awards 2023.

In 2023, Global Action Plan employed eight staff members and facilitated internships for 4 people, and work placements for 3 students.

### 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.

In accordance with its commitment to transparency and accountability, the organisation undertook a comprehensive review of its financial management systems over the past year, examining and updating the organisation's financial records, policies and procedures, ensuring Global Action Plan's internal controls and external accountability remain reliable.

### Financial Results

At the end of the financial year the charity had gross assets of €275,621 (2022 - €136,392) and gross liabilities of €223,009 (2022 - €103,971). The net assets of the charity have increased by €20,191.

### Directors and Secretary

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

Caoimhe Donnelly  
Niall O'Leary  
Amine El Alami  
Jana Platau-Wagner  
Jack Lee  
Aisling McCaffrey  
Aoife Connaughton  
Frances Carton (Appointed 23 October 2023)  
Olaf Schmidt (Resigned 26 June 2023)

The secretaries who served during the financial year were;

Niall O'Leary (Appointed 23 October 2023)  
Olaf Schmidt (Resigned 23 October 2023)

### Compliance with Sector-Wide Legislation and Standards

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.

Global Action Plan CLG subscribes to and is compliant with:

- 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

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

best practices' framework for organisations for images and messages use in communications. These guidelines promote dignity, equality, fairness, solidarity, and justice for everyone involved.

### Going Concern

The directors have a reasonable expectation that GAP has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis in preparing the annual financial statements. Further details concerning the adoption of the going concern basis can be found in accounting policies to the financial statements.

### The 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 24 June 2024 and signed on its behalf by:

*Caoimhe Donnelly*

**Caoimhe Donnelly**  
Director

  
Amine El Alami (Jun 28, 2024 13:29 GMT+1)

**Amine El Alami**  
Director



# Global Action Plan Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, 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 24 June 2024 and signed on its behalf by:**

  
**Caoimhe Donnelly**  
Director

  
Amine El Alami (Jun 28, 2024 13:29 GMT+1)  
**Amine El Alami**  
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 ('the Charity') for the financial year ended 31 December 2023 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 2023 and of its surplus 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"; 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 further 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 the 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**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.

# **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 charity. 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 9, 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have 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 the 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 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

25th June 2025

# Global Action Plan Company Limited by Guarantee

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Incoming Resources</b>							
Voluntary Income	3.1	60,565	-	60,565	41,551	-	41,551
Charitable activities							
Grants and other income generating activities	3.2	211,117	332,107	543,224	95,682	356,926	452,608
<b>Total incoming resources</b>		<b>271,682</b>	<b>332,107</b>	<b>603,789</b>	137,233	356,926	494,159
<b>Resources Expended</b>							
Charitable activities	5.1	251,392	332,206	583,598	167,090	360,007	527,097
<b>Net incoming/outgoing resources before transfers</b>		<b>20,290</b>	<b>(99)</b>	<b>20,191</b>	(29,857)	(3,081)	(32,938)
Transfers between funds		(99)	99	-	(3,081)	3,081	-
<b>Net movement in funds for the financial year</b>		<b>20,191</b>	<b>-</b>	<b>20,191</b>	(32,938)	-	(32,938)
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	18	32,421	-	32,421	65,359	-	65,359
<b>Total funds at the end of the year</b>		<b>52,612</b>	<b>-</b>	<b>52,612</b>	32,421	-	32,421

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 24 June 2024 and signed on its behalf by:

*Caoimhe Donnelly*  
**Caoimhe Donnelly**  
Director

  
**Amine El Alami**  
Director

Amine El Alami (Jun 28, 2024 13:29 GMT+1)

# Global Action Plan Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	11	8,554	11,405
<b>Current Assets</b>			
Debtors	12	82,183	5,284
Cash at bank and in hand	13	184,884	119,703
		267,067	124,987
<b>Creditors: Amounts falling due within one year</b>	14	(214,455)	(92,566)
<b>Net Current Assets</b>		52,612	32,421
<b>Total Assets less Current Liabilities</b>		61,166	43,826
<b>Grants</b>	15	(8,554)	(11,405)
<b>Total Net Assets</b>		52,612	32,421
<b>Funds</b>			
General fund (unrestricted)		52,612	32,421
<b>Total funds</b>	18	52,612	32,421

Approved by the Board of Directors on 24 June 2024 and signed on its behalf by:

*Caoimhe Donnelly*  
**Caoimhe Donnelly**  
 Director

  
 Amine El Alami (Jun 28, 2024 13:29 GMT+1)  
**Amine El Alami**  
 Director

# Global Action Plan Company Limited by Guarantee

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		20,191	(32,938)
Adjustments for:			
Depreciation		2,851	2,851
Amortisation of capital grants received		(2,851)	(2,851)
		<u>20,191</u>	<u>(32,938)</u>
Movements in working capital:			
Movement in debtors		(76,899)	2,176
Movement in creditors		121,930	22,529
		<u>65,222</u>	<u>(8,233)</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		-	(14,256)
<b>Cash flows from financing activities</b>			
Grants		-	14,256
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>65,222</b>	<b>(8,233)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>119,661</b>	<b>127,894</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b>184,883</b>	<b>119,661</b>

# Global Action Plan Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

Global Action Plan Company Limited by Guarantee is a company limited by guarantee incorporated in 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 2023 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.

#### **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



## Global Action Plan Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €
Donations and legacies	60,565	-	60,565	41,551
	<u>60,565</u>	<u>-</u>	<u>60,565</u>	<u>41,551</u>
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €
<b>Grants from governments and other co-funders:</b>				
Grants/funding receivable for Core Activities	31,831	332,107	363,938	393,168
Income from Workshops and Outreach	179,286	-	179,286	59,440
	<u>211,117</u>	<u>332,107</u>	<u>543,224</u>	<u>452,608</u>

## Global Action Plan Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

#### 4. 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. Below are the breakdown of funding which has been received 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 €104,093 (2022 : €72,000) has been deferred to future accounting periods.

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

	2023 €	2022 €
Creative Ireland	16,908	14,800
Dublin City Council	82,614	118,438
Fingal LEADER Partnership	17,558	-
Erasmus+	103,415	112,318
Fingal County Council	44,995	15,650
Irish Aid	60,000	50,000
Irish Environmental Network	45,298	33,020
Pobal	-	9,000
WorldWide Global Schools (WWGS)	16,500	22,000
Other sources	31,580	35,000
	<u>418,868</u>	<u>410,226</u>

Other grant sources included The Community Foundation of Ireland €10,000, Deloitte €7,250, Louth & Meath ETB €2,400, Patagonia €9,230, South Dublin County Council €2,700.

The organisation would also like to acknowledge and thank its corporate patrons, Irish Life Investment Managers, MUFG Fund Services Ireland, Grant Thornton Ireland and Zero-G for their generous support received during the year.

#### 5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2023 €	2022 €
Expenditure on charitable activities	487,096	-	96,502	583,598	527,097

#### 6. DIRECT COSTS

	2023 €	2022 €
Staff Costs	241,854	206,246
Office Costs	3,987	4,535
Project Costs	242,005	205,613
	<u>487,846</u>	<u>416,394</u>

#### 6.1 SUPPORT COSTS

	Charitable Activities €	2023 €	2022 €
Staff Costs	54,590	54,590	49,600
Premises Expenses	21,991	21,991	30,394
Legal and professional fees	1,811	1,811	3,153
Governance and Board costs	5,873	5,873	16,544
General Office Expenses	8,298	8,298	7,528
Audit Fees	3,939	3,939	3,484
	<u>96,502</u>	<u>96,502</u>	<u>110,703</u>

## Global Action Plan Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 7. ANALYSIS OF SUPPORT COSTS

	2023 €	2022 €
Staff Costs	54,590	49,600
Premises Expenses	21,991	30,394
Legal and professional fees	1,811	3,153
Governance and Board costs	5,873	16,544
General Office Expenses	8,298	7,528
Audit Fees	3,939	3,484
	<u>96,502</u>	<u>110,703</u>

### 8. NET INCOMING RESOURCES

	2023 €	2022 €
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	2,851	2,851
Auditor's remuneration:		
- audit services	3,939	3,484
Amortisation of grants	<u>(2,851)</u>	<u>(2,851)</u>

### 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 during the financial year was as follows:

	2023 Number	2022 Number
Delivery of Services	7	5
Support	1	1
	<u>8</u>	<u>6</u>

The staff costs comprise:

	2023 €	2022 €
Wages and salaries	272,950	245,531
Social security costs	29,367	26,761
	<u>302,317</u>	<u>272,292</u>

### 10. EMPLOYEE BENEFITS

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

	2023 Number of Employees	2022 Number of Employees
€80,000 - €90,000	<u>1</u>	<u>1</u>

## Global Action Plan Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

11. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 31 December 2023	14,256	14,256
<b>Depreciation</b>		
At 1 January 2023	2,851	2,851
Charge for the financial year	2,851	2,851
At 31 December 2023	5,702	5,702
<b>Net book value</b>		
At 31 December 2023	<b>8,554</b>	<b>8,554</b>
At 31 December 2022	11,405	11,405
<b>12. DEBTORS</b>	<b>2023</b>	2022
	€	€
Trade debtors	<b>82,183</b>	5,284
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2023</b>	2022
	€	€
Cash and bank balances	<b>184,884</b>	119,703
Bank overdrafts	<b>(1)</b>	(42)
	<b>184,883</b>	119,661
<b>14. CREDITORS</b>	<b>2023</b>	2022
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	<b>1</b>	42
Trade creditors	<b>7,356</b>	9,885
Taxation and social security costs	<b>28,213</b>	6,449
Accruals	<b>4,620</b>	4,190
Deferred Income	<b>174,265</b>	72,000
	<b>214,455</b>	92,566
<b>15. GRANTS RECEIVABLE</b>	<b>2023</b>	2022
	€	€
<b>Capital grants received and receivable</b>		
Increase in financial year	-	14,256
<b>Amortisation</b>		
At 1 January 2023	<b>11,405</b>	-
Amortised in financial year	<b>(2,851)</b>	(2,851)
At 31 December 2023	<b>8,554</b>	(2,851)
<b>Net book value</b>		
At 31 December 2023	<b>8,554</b>	11,405

## Global Action Plan Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 16. STATE FUNDING

<b>Agency</b>	<b>Irish Aid</b>
Government Department	Department of Foreign Affairs
Grant Programme	Global Citizenship Education Grant scheme (2023)
Purpose of the Grant	Action for Community Transformation
Term	1 June 2023 to 31 May 2024
Total Fund	€60,000
Expenditure	€19,518
Fund deferred at financial year end	€40,482
Received in the financial year	€60,000
<b>Agency</b>	<b>Irish Environmental Network (IEN)</b>
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	2023
Total Fund	€45,298
Expenditure	€27,499
Fund deferred at financial year end	€18,494
Received in the financial year	€45,298
<b>Agency</b>	<b>Creative Ireland</b>
Government Department	The Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media
Grant Programme	Ballymun Adapts: Ready and Resilient
Purpose of the Grant	To support a community driven creative arts project that focuses on community readiness and activation for climate action.
Term	Oct 2023 to Dec 2025
Total Fund	€249,508
Expenditure	€14,803
Fund deferred or due at financial year end	€2,105
Received in the financial year	€16,908

## Global Action Plan Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

<b>Agency</b>	<b>Irish Aid</b>			
Government Department	Department of Foreign Affairs			
Grant Programme	Global Citizenship Education Grant scheme (2022)			
Purpose of the Grant	Action for Community Transformation			
Term	1 June 2022 to 31 May 2023			
Total Fund	€50,000			
Expenditure	€31,952			
Fund deferred from prior period	€31,952			
Received in the financial year	€-			
<b>17. RESERVES</b>				
			<b>2023</b>	2022
			€	€
At the beginning of the year			<b>32,421</b>	65,359
Surplus/(Deficit) for the financial year			<b>20,191</b>	(32,938)
			<u><b>52,612</b></u>	<u>32,421</u>
At the end of the year			<u><b>52,612</b></u>	<u>32,421</u>
<b>18. FUNDS</b>				
<b>18.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>			<b>Unrestricted Funds</b>	<b>Total Funds</b>
			€	€
At 1 January 2022			65,359	65,359
Movement during the financial year			(32,938)	(32,938)
			<u>32,421</u>	<u>32,421</u>
At 31 December 2022			20,191	20,191
Movement during the financial year			<u>52,612</u>	<u>52,612</u>
At 31 December 2023			<u><b>52,612</b></u>	<u><b>52,612</b></u>
<b>18.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>				
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>
	<b>1 January</b>			<b>between</b>
	<b>2023</b>			<b>31 December</b>
	€	€	€	€
Restricted	-	332,107	332,206	99
<b>Unrestricted funds</b>				
Unrestricted General	32,421	271,682	251,392	(99)
	<u>32,421</u>	<u>603,789</u>	<u>583,598</u>	<u>-</u>
<b>Total funds</b>	<u><b>32,421</b></u>	<u><b>603,789</b></u>	<u><b>583,598</b></u>	<u><b>52,612</b></u>

## **Global Action Plan Company Limited by Guarantee**

# **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

### **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. POST-BALANCE SHEET EVENTS**

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

### **21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 24 June 2024.