

**Global Action Plan Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2024**

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

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

## **CONTENTS**

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 9
Directors' Responsibilities Statement	10
Independent Auditor's Report	11 - 13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 - 24

**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
<b>Chairperson</b>	Aisling McCaffrey (appointed May 2024) Caoimhe Donnelly (stepped down May 2024)
<b>Company Secretary</b>	Niall O'Leary
<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 2024

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 2024.

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 (the "Company") present a summary of its purpose, governance, activities, achievements and finances for the financial year 2024.

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.

## **Principal Activity**

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.

## **Mission, Objectives and Strategy**

### **Mission Statement**

Global Action Plan aims to inspire people to become 'change makers'.

The principal activity is to 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.

### **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

# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

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

As we reflect on 2024, we do so with deep appreciation for our partners, our supporters and the communities who continue to inspire and drive our mission to create a sustainable and just world.

At Global Action Plan (GAP), we believe that meaningful systemic change is powered by local actions; by individuals, communities and organisations coming together to act with purpose and shared values.

Our theory of change is rooted in the understanding that empowering people with the knowledge, skills and motivation to adopt sustainable lifestyles can lead to significant environmental and social transformation. We focus on encouraging long-term behavioural change by cultivating personal empowerment, enabling individuals to internalise sustainable values and practices in their daily lives.

2024: a year of great progress

In 2024, we made great strides toward our goal of inspiring and supporting people throughout Ireland to become environmental change makers. Our strategic plan, introduced in 2023, has helped us build strong new partnerships with schools, local authorities and businesses, reaching more people and empowering them to adopt sustainable lifestyles. Expanding our impact nationwide remains our priority, as we continue to educate, inform and encourage individuals to make choices that benefit both people and the planet.

The year marked significant growth and impact for GAP. We facilitated 724 events across 20 counties, engaging over 15,800 participants; a 20% increase on the previous year, and reinforcing GAP's position as a leading organisation in environmental behaviour change in Ireland. To achieve this, we are constantly improving our programmes, strengthening our networks, and growing our community of supporters. Through a combination of environmental education, social inclusion and empowerment, we work with people from all walks of life - from community groups and schools to public bodies and businesses.

In 2024, we also used our expertise to highlight the challenges of sustainable living, reaching wider audiences through media and helping to shape conversations on societal change in Ireland.

This report outlines how we achieved that across our Schools, Community, and Business Programmes, while making progress on our four core strategic goals: leading on behaviour change, delivering through partnerships, enabling inclusive, community-led programming, and maintaining a sustainable and accountable organisation.

#### 1) Schools Programme

Education continues to be at the heart of GAP's mission. In 2024, we delivered 259 school workshops across 11 counties, reaching over 5,000 students and educators. Our workshops addressed urgent topics like biodiversity, water conservation, waste reduction and climate action. These interactive, curriculum-aligned sessions are designed to cultivate a deeper understanding of environmental issues and equip young people with the tools they need to make informed decisions.

Teacher training was also prioritised. Over 100 post-primary teachers took part in Continuing Professional Development (CPD) sessions focused on global citizenship education, many through the WorldWise Global Schools programme. We also engaged with teachers through events like the WorldWise Global Schools Teacher Conference, where we led a session on 'Rethinking Recycling' that attracted educators from across Ireland.

Our reach within the formal education sector continued to grow, with workshops delivered in counties including Dublin, Clare, Limerick, Laois, Meath, Westmeath, Wexford and Kildare. We also contributed once again to the Irish Schools Sustainability Network's Climate & Nature Summit through educational videos viewed in classrooms nationwide.

One of our standout initiatives is the Outdoor Education Programme in Dublin, an eight-week course aimed at reconnecting primary school students with their local green spaces. Through guided exploration and hands-on activities, students are encouraged to take ownership of their parks and learn about nature-based solutions. This programme also serves as a bridge between communities and local authorities managing these public spaces.

Our influence extended to national education policy as well. GAP made a formal submission to the National Council for Curriculum and Assessment (NCCA) regarding the Leaving Certificate specification on Climate Action and

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

for the financial year ended 31 December 2024

Sustainable Development. We have since joined a national consortium developing classroom resources to support this new curriculum, which is set to roll out in 2025. Furthermore, our participation in the IDEA Formal Education Working Group ensures we remain connected to and influence broader education trends nationwide.

### **2) Community Programme**

Our community-based work expanded in both reach and depth in 2024. We supported over 6,000 individuals through 417 community initiatives tailored to address diverse needs, particularly among marginalised groups including immigrants, individuals with disabilities and those facing mental health challenges or unemployment.

The two GLAS community gardens in Ballymun and Blanchardstown played a central role in this engagement. These spaces hosted nearly 280 events and welcomed over 4,000 visits. In its first full year of operation, the GLAS @ TU Dublin garden hosted 102 events with nearly 2,000 visitors, quickly becoming a thriving hub of green activity and environmental education.

Our Nature Explorer programme expanded in partnership with Young Ballymun, promoting hands-on learning and environmental stewardship among young people. The creative 'Ballymun is Brilliant' initiative combined climate action with artistic expression, inspiring residents to imagine and design more sustainable futures.

The Climate Heroes initiative returned in 2024 with 59 participating community groups across 17 counties. These groups collectively saved 43 tonnes of CO<sub>2</sub> equivalent over two weeks through individual and group actions tracked via an interactive platform. The initiative's success demonstrates the power of collective action in reducing emissions and building momentum for wider societal change.

Our ACT Adult and Community Programme, funded by Irish Aid, provided education and training on climate justice and global citizenship to underserved communities. In 2024, 237 adult learners completed the programme, which included a mix of online and in-person workshops held in community settings. Our collaboration with local partners was instrumental in reaching learners in five counties.

Training and capacity-building were also extended to local authority staff. Under the LASNTG programme, we delivered 48 workshops to 569 outdoor workers in six counties, including Dublin, Galway, Meath, and Mayo, aligning with the national Climate Action Plan and enhancing the environmental awareness of those responsible for public land management.

We also delivered training and support for local organisations in the greater Dublin area that were aiming to apply for funding under the Community Climate Action funding streams made available by Dublin City Council, Dun Laoghaire-Rathdown County Council, Fingal County Council and South Dublin County Council.

The GLAS model also proved replicable. In 2025, we will expand it to Monaghan in collaboration with the local county council, bringing the proven benefits of community gardening and green engagement to new audiences.

### **3) Business Programme**

Corporate engagement saw substantial growth in 2024, with 4,796 employees participating in sustainability-themed programmes. This included 31 workplace climate competitions and tailored workshops that allowed organisations to integrate environmental goals into their corporate culture.

A major success was the Funds Industry Climate Challenge, which involved 29 companies and nearly 3,000 employees. Participants collectively saved 280 tonnes of CO<sub>2</sub>e through sustainable actions; equivalent to taking dozens of round-the-world flights out of the atmosphere. The challenge not only drove behaviour change but also strengthened participating companies' Environmental, Social and Governance (ESG) credentials.

Corporate volunteering also played a vital role, with 17 companies engaging in garden-based volunteer work. Support from companies like AstraZeneca, Energia, HSBC, McCann Fitzgerald and MUFG Investor Services provided critical funding and in-kind contributions that helped expand our reach and sustain our charitable programmes. These partnerships allowed us to extend support to schools and communities in disadvantaged areas, ensuring no one is left behind in the climate conversation.

We also grew our presence beyond Dublin, supporting businesses in counties including Limerick and Galway. A Memorandum of Understanding signed with the Environmental Forum in Cork allowed us to facilitate corporate volunteering at their garden, giving companies in the region a way to contribute directly to environmental initiatives.

Our expanded corporate offerings, from just four workshops in 2023 to 14 in 2024, reflected the growing demand for workplace sustainability programmes. A standout example was our new workshop on empowering Green Teams, which received enthusiastic feedback and helped reignite commitment to sustainability among employee networks. To further strengthen our service offering, GAP initiated new partnerships with expert training providers, including Vyra, The Sustainable Life School and Róisín Dexter Coaching.

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

for the financial year ended 31 December 2024

Finally, with support from the Irish Environmental Network (IEN), we were able to benefit from dedicated support from a fundraising consultant, and invest in our capacity to effectively market the Ducky climate challenges.

## Strategic Goal Progress

### 1. Leading Environmental Behaviour Change

GAP made record-setting progress in its efforts to catalyse environmental behaviour change.

Throughout 2024, we reached more people than ever before through engaging, measurable programmes that encouraged sustainable habits in everyday life. Our Climate Heroes initiative offered a clear illustration of this, enabling participants to see the tangible impact of their choices and the collective difference they could make. Our workshops in schools and businesses emphasised simple, impactful actions while framing those actions within the broader systemic changes needed to tackle climate change and biodiversity loss. Through consistency, evidence-based messaging, and compelling programme design, GAP has further entrenched itself as a national leader in behaviour change education.

### 2. Delivering Through Partnerships

Collaboration remained a foundational element of our work. We deepened ties with long-standing partners while cultivating new relationships across public, private and civil society sectors.

Our partnership with Ducky provided the digital infrastructure for tracking climate actions across both our community and business programmes, while Erasmus+ projects and the Just Maps initiative helped us share knowledge and build solidarity at a European level. Locally, our work with Fingal County Council, TU Dublin and Irish Aid, among others, allowed us to co-create programmes that were context-specific, relevant, and well-resourced.

These partnerships enabled us to work at greater scale and to achieve a level of integration with public services that magnifies the impact of our interventions.

### 3. Enabling Inclusive, Community-led Programming

Inclusivity is not just a value, but a practice embedded throughout GAP's activities.

We actively prioritised engagement with underrepresented groups, including migrants, disabled individuals and those experiencing social or economic exclusion. All of our programmes, whether garden-based, classroom-oriented, or digital, were designed to be as accessible as possible, often co-designed with participants or in partnership with local support organisations.

This people-first approach ensured our cultural relevance, built trust and led to better outcomes. Moreover, our strong public presence and media reach ensured that our message of empowerment through climate action extended beyond those directly involved in our programmes.

### 4. Maintaining a Sustainable and Accountable Organisation

Internally, GAP made significant strides toward becoming an even more resilient and professional organisation. We closed the year with a healthy financial surplus, increased reserves, and concluded new multi-annual funding agreements that provide stability and room for growth.

The introduction of structured pay scales and staff progression paths, and the decision to introduce a staff pension plan, contributed to high morale and staff retention. With our team growing from six to nine employees and plans for further expansion, we are building the capacity needed to meet rising demand for our services. Governance standards were also upheld, with active Board engagement and strong attendance ensuring oversight and strategic input. We continued to meet all regulatory requirements and remained committed to ethical standards through our adherence to the Dóchas and IDEA codes.

Looking forward, GAP is well-positioned for continued growth. Our expanded team, stronger funding base, and deepening partnerships ensure that we can continue to deliver impactful programmes that foster behaviour change, empower communities, and contribute to national and global climate goals.

The challenges ahead are significant, but so too is our determination. Together with our partners, participants, and supporters, we will continue to lead Ireland toward a more sustainable, inclusive future—one action at a time.

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

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2024

### **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 €280,608 (2023 - €275,621) and gross liabilities of €186,041 (2023 - €223,009). The net assets of the charity have increased by €41,955.

The charity had a total income for the financial year of €649,522 (2023 - €603,789) and total expenditure of €607,567 (2023 - €583,598) with a surplus for the year of €41,955 (2023 - €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

The secretary who served throughout the financial year was Niall O'Leary.

### **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 and the Charities SORP (FRS 102).

- 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.



# Global Action Plan Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

### 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.

### Partners and Supporters

Global Action Plan is grateful to the many organisations, agencies, and community groups that supported our work throughout 2024.

These include, among others:

Accenture, AstraZeneca, Axis Ballymun, Business in the Community Ireland, Carraig Dulra, Central Remedial Clinic, Coalition 2030, Community Foundation Ireland, Creative Ireland, Deloitte Ireland, Department of Education, Dóchas, Dublin City Council, Ducky, Element Pictures, Energia Group, Environmental Forum, Erasmus+, Fidelity Investments, Fingal County Council, Flutter, Galway Rural Development, GIY Ireland, Global Action Plan International, Grant Thornton, Harmonic, Hill Street Family Resource Centre, HSBC, IDEA, Independent Non-Executive Directors (INEDs), Irish Aid, Irish Environmental Network, Irish Schools Sustainability Network, Jigsaw, JTI, Just Transition Alliance, Leave No Trace, Louth Local Development, McCann Fitzgerald, Meath County Council, Monaghan County Council, MUFG Investor Services, National Parks and Wildlife Service, NCCA, Olivemount Trust, Patagonia, PAUL Partnership Limerick, Pobal, Project Mobilise, Prosper Fingal, Rediscovery Centre, Rethink Ireland, Róisín Dexter Coaching, Round Towers GAA Club, Rosewood House, South Dublin County Council, St. Michael's House, Sustainable Life School, The Wheel, Toast.org, Travelodge Ballymun, TU Dublin, Vyra, WorldWise Global Schools, Young Ballymun, Zero-G.

### 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 16 June 2025 and signed on its behalf by:

  
Aisling McCaffrey  
Director

  
Niall O'Leary  
Director

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

for the financial year ended 31 December 2024

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 16 June 2025 and signed on its behalf by:

  
Aisling McCaffrey  
Director

  
Niall O'Leary  
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 2024 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 2024 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.

# **INDEPENDENT AUDITOR'S REPORT**

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

### **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 is consistent with the financial statements;
- 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.

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.

### **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 10, 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

17/6/2025

# Global Action Plan Company Limited by Guarantee


## STATEMENT OF FINANCIAL ACTIVITIES

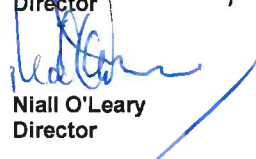
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
<b>Incoming Resources</b>							
Voluntary Income	3.1	52,826	56,068	108,894	60,565	-	60,565
Charitable activities							
Grants and other income generating activities	3.2	222,098	318,530	540,628	211,117	332,107	543,224
<b>Total incoming resources</b>		<b>274,924</b>	<b>374,598</b>	<b>649,522</b>	<b>271,682</b>	<b>332,107</b>	<b>603,789</b>
<b>Resources Expended</b>							
Charitable activities	5.1	232,969	374,598	607,567	251,392	332,206	583,598
<b>Net incoming/outgoing resources before transfers</b>		<b>41,955</b>	<b>-</b>	<b>41,955</b>	<b>20,290</b>	<b>(99)</b>	<b>20,191</b>
Transfers between funds		-	-	-	(99)	99	-
<b>Net movement in funds for the financial year</b>		<b>41,955</b>	<b>-</b>	<b>41,955</b>	<b>20,191</b>	<b>-</b>	<b>20,191</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	18	52,612	-	52,612	32,421	-	32,421
<b>Total funds at the end of the year</b>		<b>94,567</b>	<b>-</b>	<b>94,567</b>	<b>52,612</b>	<b>-</b>	<b>52,612</b>

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

Approved by the Board of Directors on 16 June 2025 and signed on its behalf by:

  
Aisling McCaffrey  
Director

  
Niall O'Leary  
Director


# Global Action Plan Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	11	6,788	8,554
<b>Current Assets</b>			
Debtors	12	25,759	82,183
Cash at bank and in hand	13	248,061	184,884
		<u>273,820</u>	<u>267,067</u>
Creditors: Amounts falling due within one year	14	(180,610)	(214,455)
<b>Net Current Assets</b>		<u>93,210</u>	<u>52,612</u>
<b>Total Assets less Current Liabilities</b>		<u>99,998</u>	<u>61,166</u>
<b>Grants</b>	15	(5,431)	(8,554)
<b>Total Net Assets</b>		<u>94,567</u>	<u>52,612</u>
<b>Funds</b>			
General fund (unrestricted)		94,567	52,612
<b>Total funds</b>	18	<u>94,567</u>	<u>52,612</u>

Approved by the Board of Directors on 16 June 2025 and signed on its behalf by:

  
Aisling McCaffrey  
Director

  
Niall O'Leary  
Director

**Global Action Plan Company Limited by Guarantee**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Net movement in funds		41,955	20,191
Adjustments for:			
Depreciation		3,123	2,851
Amortisation of capital grants received		(3,123)	(2,851)
		<u>41,955</u>	<u>20,191</u>
Movements in working capital:			
Movement in debtors		56,424	(76,899)
Movement in creditors		(33,844)	121,930
		<u>64,535</u>	<u>65,222</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(1,357)	-
		<u>63,178</u>	<u>65,222</u>
<b>Net increase in cash and cash equivalents</b>		<b>63,178</b>	<b>65,222</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>184,883</b>	<b>119,661</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b><u>248,061</u></b>	<b><u>184,883</u></b>



# Global Action Plan Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 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 2024 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 2024

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.

<b>3. INCOME</b>				
<b>3.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
	€	€	€	€
Donations and legacies	52,826	56,068	108,894	60,565
<b>3.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
	€	€	€	€
<b>Grants from governments and other co-funders:</b>				
Grants/funding receivable for Core Activities	177,630	318,530	496,160	363,938
Income from Workshops and Outreach	44,468	-	44,468	179,286
	222,098	318,530	540,628	543,224

# Global Action Plan Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 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 €113,358 (2023 : €104,093) has been deferred to future accounting periods.

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

	2024 €	2023 €
Creative Ireland	98,902	16,908
Dublin City Council	89,009	82,614
Fingal LEADER Partnership	-	17,558
Erasmus+	-	103,415
Fingal County Council	36,000	44,995
Irish Aid	50,000	60,000
Irish Environmental Network	46,982	45,298
Department of Education	24,735	-
WorldWise Global Schools (WWGS)	18,000	16,500
Other sources	81,000	31,580
	<u>444,628</u>	<u>418,868</u>

Other grant sources included The Community Foundation of Ireland €35,000, HSBC €20,000, McCann Fitzgerald €15,000, Toast.org €6,000 and Olive Mount Trust €5,000.

### 5. EXPENDITURE

#### 5.1 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Expenditure on charitable activities	<u>507,306</u>	<u>-</u>	<u>100,261</u>	<u>607,567</u>	<u>583,598</u>

### 6. DIRECT COSTS

	2024 €	2023 €
Staff Costs	292,304	241,854
Office Costs	3,099	3,987
Project Costs	<u>211,903</u>	<u>242,005</u>
	<u>507,306</u>	<u>487,846</u>

**Global Action Plan Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**7. ANALYSIS OF SUPPORT COSTS**

	2024 €	2023 €
Staff Costs	64,326	60,463
Premises Expenses	23,386	21,991
Legal and professional fees	1,801	1,811
General Office Expenses	7,038	8,298
Audit Fees	3,710	3,939
	<u>100,261</u>	<u>96,502</u>

**8. NET INCOMING RESOURCES**

	2024 €	2023 €
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	3,123	2,851
Auditor's remuneration:		
- audit services	3,710	3,939
Amortisation of grants	(3,123)	(2,851)
	<u>(3,123)</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:

	2024 Number	2023 Number
Delivery of Services	8	7
Support	1	1
	<u>9</u>	<u>8</u>

The staff costs comprise:

	2024 €	2023 €
Wages and salaries	322,134	272,950
Social security costs	34,339	29,367
	<u>356,473</u>	<u>302,317</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:

	2024 Number of Employees	2023 Number of Employees
€80,000 - €90,000	1	1
€60,000 - €80,000	0	0
	<u>0</u>	<u>0</u>

**Global Action Plan Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

continued

**11. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2024	14,256	14,256
Additions	1,357	1,357
At 31 December 2024	15,613	15,613
<b>Depreciation</b>		
At 1 January 2024	5,702	5,702
Charge for the financial year	3,123	3,123
At 31 December 2024	8,825	8,825
<b>Net book value</b>		
At 31 December 2024	6,788	6,788
At 31 December 2023	8,554	8,554

**12. DEBTORS**

	2024 €	2023 €
Trade debtors	16,964	82,183
Accrued Income	8,795	-
	25,759	82,183

**13. CASH AND CASH EQUIVALENTS**

	2024 €	2023 €
Cash and bank balances	248,061	184,884
Bank overdrafts	-	(1)
	248,061	184,883

**14. CREDITORS**

Amounts falling due within one year	2024 €	2023 €
Amounts owed to credit institutions	-	1
Trade creditors	4,850	7,356
Taxation and social security costs	12,431	28,213
Accruals	5,372	4,620
Deferred Income	157,957	174,265
	180,610	214,455

**15. GRANTS RECEIVABLE**

	2024 €	2023 €
<b>Amortisation</b>		
At 1 January 2024	8,554	11,405
Amortised in financial year	(3,123)	(2,851)
At 31 December 2024	5,431	8,554

# Global Action Plan Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 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 in current year	€40,482
Fund deferred from previous financial year	€40,482
Received in the financial year	€0
<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	2024
Total Fund	€46,982
Expenditure	€44,468
Fund deferred from previous financial year	€18,494
Received in the financial year	€46,982
Fund deferred at financial year end	€21,008
<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	€101,007
Fund deferred from previous financial year	€2,105
Received in the financial year	€98,902

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

for the financial year ended 31 December 2024

<b>Agency</b>	<b>Irish Aid</b>				
Government Department	Department of Foreign Affairs				
Grant Programme	Global Citizenship Education Grant scheme (2024)				
Purpose of the Grant	Action for Community Transformation				
Term	1 June 2024 to 31 May 2027				
Total Fund	€50,000				
Expenditure	€20,829				
Fund deferred at financial year end	€29,171				
Received in the financial year	€50,000				
<b>17. RESERVES</b>					
				<b>2024</b>	<b>2023</b>
				€	€
At the beginning of the year				<b>52,612</b>	32,421
Surplus for the financial year				<b>41,955</b>	20,191
At the end of the year				<b>94,567</b>	52,612
<b>18. FUNDS</b>					
<b>18.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>				<b>Unrestricted Funds</b>	<b>Total Funds</b>
				€	€
At 1 January 2023				32,421	32,421
Movement during the financial year				20,191	20,191
At 31 December 2023				52,612	52,612
Movement during the financial year				41,955	41,955
At 31 December 2024				<b>94,567</b>	<b>94,567</b>
<b>18.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>					
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 January</b>			<b>between</b>	<b>31 December</b>
	<b>2024</b>			<b>funds</b>	<b>2024</b>
	€	€	€	€	€
Restricted	-	374,598	374,598	-	-
<b>Unrestricted funds</b>					
Unrestricted General	52,612	274,924	232,969	-	94,567
<b>Total funds</b>	<b>52,612</b>	<b>649,522</b>	<b>607,567</b>	<b>-</b>	<b>94,567</b>

**Global Action Plan Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**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 16 June 2025.