

Global Action Plan Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2025

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

Global Action Plan Company Limited by Guarantee

CONTENTS

	Page
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 - 25

Global Action Plan Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Caoimhe Donnelly (Resigned 16 June 2025) Niall O'Leary Amine El Alami Jana Platau-Wagner (Resigned 16 June 2025) Jack Lee Aisling McCaffrey Aoife Connaughton Frances Carton Katie Boyle (Appointed 22 September 2025)
Chairperson	Aisling McCaffrey
Company Secretary	Niall O'Leary
Chief Executive Officer	Johannes Zomer
Charity Number	CHY15448
Charities Regulatory Authority Number	20053338
Company Registration Number	346806
Registered Office and Principal Address	Axis Ballymun Main Street Ballymun Dublin 9
Auditors	Whiteside Cullinan Registered Auditor and Chartered Accountants Fleming Court, Fleming's Place, D04N4X9
Principal Bankers	AIB Howth Road Raheny Dublin 5

Global Action Plan Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

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 2025.

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 2025.

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 support and empower people and communities across Ireland to create positive environmental change. Through education, community-led programmes and practical action, GAP Ireland works to increase public understanding of environmental issues, while supporting individuals and groups to take action that benefits their communities and contributes to a more sustainable, inclusive and resilient future for all.

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 are 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.

Global Action Plan Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

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 2025, the Directors of Global Action Plan (GAP) Ireland do so with appreciation for the resilience of our communities, the commitment of our staff and volunteers, and the continued support of our partners and funders.

Global Action Plan Ireland exists to support individuals, communities, schools and organisations to take meaningful action on climate and sustainability. Our work is grounded in evidence-based approaches to environmental behaviour change and in the belief that systemic change is enabled by empowered people acting together with shared purpose.

In 2025, GAP continued to pursue its core strategic goal: to be Ireland's leading organisation for effective, evidence-based environmental behaviour change. This position was reinforced during the year through independent recognition, strong programme delivery and sustained growth across all areas of activity.

2025 was a year of record impact for GAP Ireland, marked by both significant achievements and unexpected challenges. The organisation delivered 840 events during the year, engaging almost 17,000 participants across community, schools and business programmes. This represented a continued upward trajectory in reach and engagement, despite setbacks including arson at the Ballymun GLAS garden, which resulted in the destruction of the geodome, and vandalism at the Blanchardstown site.

The response from local communities and partners to these incidents demonstrated the depth of engagement and ownership with GAP's work. Participation targets were exceeded across programmes, and both sites continued to function as active hubs for education, connection and climate action.

During the year, GAP Ireland was honoured as Environmental Charity of the Year at the Irish Enterprise Awards and was also recognised as a Sustainable Development Goal (SDG) Champion, reflecting the organisation's contribution to national and global sustainability objectives. In addition, GAP's Nature Explorer for Schools programme won the Environmental Forum Community & Voluntary Sector Award 2025, the GLAS garden in Ballymun was named Best Community Garden at the Dublin City Council Northwest Area City Neighbourhood Awards in September, and our innovative Funds Industry Climate Challenge was named the Winner in the Sustainability Impact category of the 2025 Spider Awards.

By year-end, GAP had grown its digital reach to 10,338 social media followers, exceeding growth targets, and closed the year with a healthy level of financial reserves, supporting organisational resilience and future planning.

Partners and Supporters

Global Action Plan Ireland's work in 2025 was made possible through strong collaboration with public bodies, corporate partners and strategic networks.

Key supporters during the year included:

- Public bodies: Dublin City Council, Fingal County Council, Monaghan County Council, Department of Education, Irish Aid, Cavan County Local Development, Creative Ireland, Leargas and SEUPB.
- Corporate Patrons and supporters: AstraZeneca, Energia, HSBC, McCann Fitzgerald, and Toast.
- Strategic Networks: Irish Environmental Network (IEN), WorldWise Global Schools (WWGS) and the Irish Schools Sustainability Network, IDEA, Dóchas and Coalition 2030.

These partnerships enabled GAP to deliver inclusive, locally relevant and high-impact programmes at scale.

1). Community Programme

Community-based engagement remained central to GAP's mission in 2025, with a strong emphasis on inclusion, participation and locally led action.

GLAS Community Gardens

The GLAS (Green Living and Sustainability) community gardens continued to function as vital urban green spaces and learning environments.

- Ballymun GLAS garden hosted 213 events, with over 3,000 participants. The garden grew further into its role as a focal point for community solidarity and recovery, and was awarded Best Community Garden at the Dublin City Council Northwest Area City Neighbourhood Awards.
- GLAS @ TU Dublin in Blanchardstown welcomed 2,123 visitors and hosted 212 events. Infrastructure improvements during the year included the installation of a biodiversity pond and a large covered lean-to, sponsored by Kingston, enabling year-round activity and improved accessibility.

Global Action Plan Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

Community Initiatives and Adult Education

A number of transformative initiatives strengthened community engagement throughout the year:

- Ballymun is Brilliant, funded by Creative Ireland, concluded in 2025 following more than 200 activities and over 2,000 individual engagements. The project used creative practice to explore climate justice and local action, with initiatives such as the “Thanks Hun, Ballymun” Swap Shop saving an estimated 4.6 tonnes of CO₂e at its first event alone.
- The ACT programme, funded by Irish Aid, supported 566 participants, and was shortlisted for an Aontas Award, reflecting its quality and impact in adult education.
- ChangeABLE, an Erasmus+ project launched in December 2025, began work to support people with disabilities to engage in climate activism and advocacy, embedding inclusion within climate action discourse.

2). Schools Programme

Education remained a cornerstone of GAP’s work in 2025, supporting both students and educators to engage meaningfully with climate action and global citizenship.

The Nature Explorer for Schools programme received the Annual Environmental Award 2025 (Community and Voluntary Sector). During 2025, the programme delivered 151 workshops, engaging 448 students in over 3,000 outdoor learning experiences focused on biodiversity, nature connection and care for the natural world.

Funding from the Department of Education was secured for the 2025/26 academic year, with an expanded emphasis on Continuous Professional Development (CPD) for teachers.

Global Citizenship Education

- 179 teachers participated in Global Citizenship Education training through the WorldWide Global Schools programme, exceeding annual targets.
- Through the Just Maps EU-funded initiative, teachers and GAP staff were trained in participatory mapping techniques, enabling students to explore climate issues within their own communities.
- GAP also progressed collaborative work on a Field Guide for Climate Action in Irish Schools, in partnership with Trinity College Dublin and the Irish Schools Sustainability Network.

3). Business Programme

Engagement with the business sector continued to grow, with a focus on measurable behaviour change, employee engagement and corporate responsibility. In 2025, GAP hosted and organised 58 events with businesses, involving over 5,500 participants.

GAP’s digital climate action platform supported multiple corporate challenges during the year. Over 3,000 employees took part in the Funds Industry Climate Challenge, together saving over 320 tonnes of CO₂. This unique sector-wide climate challenge received the Excellence Award in Employee Engagement at the 2025 Irish Enterprise Awards, and won the Sustainability Impact category of the 2025 Spider Awards.

Teams from 21 companies participated in volunteering activities within the GLAS gardens, providing much-needed assistance in the GLAS gardens, and very welcome financial support to our social inclusion work. In addition, Toast.org staff raised \$6,000 through the Toast to the Earth campaign, providing direct financial support for GAP’s charitable programmes.

Advocacy, Profile and Sector Leadership

GAP Ireland continued to use its voice to advocate for systemic change and to contribute to sector leadership. The organisation is represented on the Board of IEN, and was part of an IEN delegation meeting with Minister Thomas Byrne, proposing “Resilience” as the theme for Ireland’s 2026 EU Presidency.

Following a values-based decision to exit Twitter, GAP successfully transitioned to Bluesky, gaining 600 followers within four months, bringing our total online audience to over 10,000.

Governance and Compliance

The Directors are committed to maintaining high standards of governance, accountability and transparency. In 2025 GAP published its first accessible version of the annual report, in line with the European Accessibility Act. The GAP Board completed a governance self-assessment and policy review, ensuring continued compliance with best practice standards.

The organisation remains compliant with the Companies Act 2014, the Charities SORP (FRS 102), and all requirements of the Charities Regulator, Revenue Commissioners and the Companies Registration Office. GAP continues to adhere fully to the Charities Regulator Governance Code.

Looking Ahead

Global Action Plan Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

GAP Ireland enters 2026 with a strong foundation: growing reserves, expanded partnerships, national recognition and deep roots in communities across Ireland. While the scale of the climate and biodiversity crises remains profound, so too does the organisation's commitment to inclusive, evidence-based action.

Together with our partners, participants and supporters, Global Action Plan Ireland will continue to build the conditions for lasting behaviour change, supporting people to act and to sustain that action over time, in order to shape a more resilient, just and sustainable future for all.

Financial Results

At the end of the financial year the charity had gross assets of €380,878 (2024 - €280,608) and gross liabilities of €259,396 (2024 - €186,041). The net assets of the charity have increased by €26,915.

Directors and Secretary

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

Caoimhe Donnelly (Resigned 16 June 2025)
Niall O'Leary
Amine El Alami
Jana Platau-Wagner (Resigned 16 June 2025)
Jack Lee
Aisling McCaffrey
Aoife Connaughton
Frances Carton
Katie Boyle (Appointed 22 September 2025)

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 the following:

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

GAP is also registered and complies with the requirements of:

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

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

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

GAP remains committed to the Principles of the Governance Code and has been fully compliant with these principles since May 2016, as a Type B organisation under this code. GAP has now fully adopted the Charities Regulator Governance Code, which was launched in 2018, and requiring compliance from 2020.

Since 2017, GAP has committed to the principles of ethical communications promoted by Dóchas. As a signatory to the former Dóchas Code of Conduct on Images and Messages GAP adheres to the Dóchas Guide to Ethical Communications and aims to ensure that our communications promote dignity, equality, fairness, solidarity and justice, and represent people and communities respectfully and authentically.

Reserves Policy, Going Concern and Risk Management

The Directors are responsible for ensuring that the charity operates in a financially sustainable manner while continuing to deliver on its charitable objectives. This includes maintaining an appropriate level of reserves, assessing the organisation's ability to continue as a going concern, and identifying and managing the principal risks facing the charity.

Reserves Policy

Global Action Plan Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

The Directors have established a reserves policy to maintain unrestricted reserves at a level sufficient to ensure the charity can continue its operations in the event of a temporary reduction in income and to provide working capital for ongoing activities. The target level of reserves is set with reference to the charity's average core operating expenditure and the nature of its funding streams, particularly the reliance on grant income which may be subject to timing and approval uncertainties. The Directors have determined that an appropriate level of reserves is equivalent to approximately three months of operating expenditure, which is considered sufficient to enable an orderly adjustment to changes in funding and to ensure continuity of core activities. Based on the current core operating costs, the current targeted reserves figure is €112,000.

At 31 December 2025, unrestricted reserves amounted to €121,482 (2024: €94,567), representing approximately 3.1 months operating expenditure. The Directors consider this level of reserves to be in line with the desired range.

Going Concern

The financial statements have been prepared on a going concern basis. In assessing the appropriateness of this basis, the Directors have considered the charity's financial position, cash flow forecasts, and funding arrangements.

At 31 December 2025, the charity had cash balances of €348,710 and deferred income of €222,408 relating to grant funding received in advance of programme delivery. The Directors are satisfied that these resources, together with anticipated future funding, provide sufficient liquidity to meet the charity's obligations as they fall due.

Based on this assessment, and having considered the level of reserves and the nature of the charity's funding, the Directors have a reasonable expectation that the charity will continue in operational existence for a period of at least twelve months from the date of approval of the financial statements. Accordingly, the financial statements have been prepared on the going concern basis.

Risk Management

The Directors acknowledge their responsibility for the management of risk within the charity and have established systems of internal control designed to provide reasonable assurance against material misstatement or loss.

A structured risk management process is in place, with risks reviewed regularly by the Board. The principal risks identified by the charity include:

- Funding risk, particularly reliance on government and grant funding streams which may fluctuate or be subject to timing delays;
- Operational risk, arising from the delivery of programmes across multiple locations and stakeholder groups;
- Reputational risk, associated with stakeholder engagement, partnerships and public visibility of the charity's activities.

The Directors mitigate these risks through a range of measures including:

- Active management and diversification of funding sources;
- Maintenance of financial reserves and oversight of cash flow;
- Established governance structures and review processes;
- Monitoring of programme delivery and compliance with funder requirements; and
- Ongoing review and strengthening of internal controls and policies.

The Directors are satisfied that appropriate systems are in place to manage the charity's exposure to risk and to support the continued development of the organisation.

Partners and Supporters

Global Action Plan is grateful to the many organisations, agencies, and community groups that supported our work throughout 2025.

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, MUFU 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, WorldWide Global Schools,

Global Action Plan Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025
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.

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 29 June 2026 and signed on its behalf by:



818A0000-C4C9-B25B-0838-08DEDB45DA2A

Aisling McCaffrey
Director



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Niall O'Leary
Director

Global Action Plan Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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 29 June 2026 and signed on its behalf by:

Aisling McCaffrey

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Aisling McCaffrey
Director

Niall O'Leary

818A0000-C4C9-B25B-8863-88DEF0845DA2A

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 2025 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 2025 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

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Global Action Plan Company Limited by Guarantee

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.



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Alan McLean

for and on behalf of

WHITESIDE CULLINAN

Registered Auditor and Chartered Accountants

Fleming Court,

Fleming's Place,

D04N4X9

29 June 2026

Global Action Plan Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Incoming Resources							
Voluntary Income	4.1	44,118	79,486	123,604	52,826	56,068	108,894
Charitable activities							
Grants and other income generating activities	4.2	65,195	681,316	746,511	222,098	318,530	540,628
Total incoming resources		109,313	760,802	870,115	274,924	374,598	649,522
Resources Expended							
Charitable activities	6.1	82,398	760,802	843,200	232,969	374,598	607,567
Net incoming/outgoing resources before transfers		26,915	-	26,915	41,955	-	41,955
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		26,915	-	26,915	41,955	-	41,955
Reconciliation of funds:							
Total funds beginning of the year	19	94,567	-	94,567	52,612	-	52,612
Total funds at the end of the year		121,482	-	121,482	94,567	-	94,567

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 29 June 2026 and signed on its behalf by:

Aisling McCaffrey

818A9888-C4C9-B258-8865-88DEDB45DA2A

Aisling McCaffrey
Director

Niall O'Leary

818A9888-C4C9-B258-8865-88DEDB45DA2A

Niall O'Leary
Director

Global Action Plan Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	12	<u>3,665</u>	<u>6,788</u>
Current Assets			
Debtors	13	28,503	25,759
Cash at bank and in hand	14	<u>348,710</u>	<u>248,061</u>
		<u>377,213</u>	<u>273,820</u>
Creditors: Amounts falling due within one year	15	<u>(257,088)</u>	<u>(180,610)</u>
Net Current Assets		<u>120,125</u>	<u>93,210</u>
Total Assets less Current Liabilities		123,790	99,998
Grants	16	<u>(2,308)</u>	<u>(5,431)</u>
Total Net Assets		<u><u>121,482</u></u>	<u><u>94,567</u></u>
Funds			
General fund (unrestricted)		<u>121,482</u>	<u>94,567</u>
Total funds	19	<u><u>121,482</u></u>	<u><u>94,567</u></u>

Approved by the Board of Directors on 29 June 2026 and signed on its behalf by:

Aisling McCaffrey

818A8888-C4C9-B25B-8852-88DEF845DA2A

Aisling McCaffrey
Director

Niall O'Leary

818A8888-C4C9-B25B-8867-88DEF845DA2A

Niall O'Leary
Director

Global Action Plan Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		26,915	41,955
Adjustments for:			
Depreciation		3,123	3,123
Interest receivable and similar income		(111)	-
Amortisation of capital grants received		(3,123)	(3,123)
		<u>26,804</u>	<u>41,955</u>
Movements in working capital:			
Movement in debtors		(2,744)	56,424
Movement in creditors		76,478	(33,844)
		<u>100,538</u>	<u>64,535</u>
Cash flows from investing activities			
Interest received		111	-
Payments to acquire tangible assets		-	(1,357)
		<u>111</u>	<u>(1,357)</u>
Net cash generated from/(used in) investment activities			
		<u>111</u>	<u>(1,357)</u>
Net increase in cash and cash equivalents		100,649	63,178
Cash and cash equivalents at the beginning of the year		248,061	184,883
Cash and cash equivalents at the end of the year	14	348,710	248,061

Global Action Plan Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 2025 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 2025

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.

Pension Costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the Summary Income and Expenditure Account in the period to which they relate.

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 value added tax is expensed as incurred.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts of assets, liabilities, income and expenditure. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The key areas of judgement and estimation uncertainty are as follows:

Recognition of grant income

Judgement is required in determining whether grant income should be recognised in the Statement of Financial Activities or deferred. This depends on whether performance-related or time-based conditions attached to the funding have been met at the reporting date.

Deferred income

Estimation is required in determining the extent to which grant income received in advance relates to activity not yet completed at the financial year end. Such amounts are deferred and recognised in future periods as the related conditions are satisfied.

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

for the financial year ended 31 December 2025

4. INCOME					
4.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2025	2024
		€	€	€	€
Donations and legacies		<u>44,118</u>	<u>79,486</u>	<u>123,604</u>	<u>108,894</u>
4.2 CHARITABLE ACTIVITIES					
		Unrestricted Funds	Restricted Funds	2025	2024
		€	€	€	€
Grants from governments and other co-funders:					
Grants/funding receivable for Core Activities		3,123	681,316	684,439	496,160
Income from Workshops and Outreach		61,961	-	61,961	44,468
Other Income		111	-	111	-
		<u>65,195</u>	<u>681,316</u>	<u>746,511</u>	<u>540,628</u>

5. 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 €183,161 (2024 : €113,358) has been deferred to future accounting periods.

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

	2025	2024
	€	€
Creative Ireland	149,095	98,902
Dublin City Council	80,018	89,009
Monaghan County Council/SEUPB/PEACEPLUS	50,000	-
Erasmus+	218,181	-
Fingal County Council	46,300	36,000
Irish Aid	50,000	50,000
Irish Environmental Network	50,436	46,982
Department of Education	24,972	24,735
WorldWise Global Schools (WWGS)	18,000	18,000
Other sources	98,591	81,000
	<u>785,593</u>	<u>444,628</u>

Other grant sources included The Community Foundation of Ireland €28,000, HSBC €20,000, Astrazeneca €19,000, McCann Fitzgerald €15,000 Toast.org €10,091 and Accenture €6,500.

6. EXPENDITURE						
6.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2025	2024
		€	€	€	€	€
Expenditure on charitable activities		<u>724,541</u>	<u>-</u>	<u>118,659</u>	<u>843,200</u>	<u>607,567</u>

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

for the financial year ended 31 December 2025

7. DIRECT COSTS		2025	2024
		€	€
Staff Costs		344,042	292,304
Office Costs		1,430	3,099
Project Costs		379,069	211,903
		<u>724,541</u>	<u>507,306</u>
7.1 SUPPORT COSTS	Charitable Activities	2025	2024
	€	€	€
Staff Costs	86,011	86,011	64,326
Premises Expenses	23,196	23,196	23,386
Legal and professional fees	1,697	1,697	1,801
General Office Expenses	3,676	3,676	7,038
Audit Fees	4,079	4,079	3,710
	<u>118,659</u>	<u>118,659</u>	<u>100,261</u>
8. ANALYSIS OF SUPPORT COSTS		2025	2024
		€	€
Staff Costs		86,011	64,326
Premises Expenses		23,196	23,386
Legal and professional fees		1,697	1,801
General Office Expenses		3,676	7,038
Audit Fees		4,079	3,710
		<u>118,659</u>	<u>100,261</u>
9. NET INCOMING RESOURCES		2025	2024
		€	€
Net Incoming Resources are stated after charging/(crediting):			
Depreciation of tangible assets		3,123	3,123
Auditor's remuneration:			
- audit services		4,079	3,710
Amortisation of grants		(3,123)	(3,123)
		<u>(3,123)</u>	<u>(3,123)</u>

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

for the financial year ended 31 December 2025

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed during the financial year was as follows:

	2025 Number	2024 Number
Delivery of Services	10	8
Support	2	1
	<u>12</u>	<u>9</u>

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	385,154	322,134
Social security costs	40,924	34,339
Pension costs	3,974	-
	<u>430,052</u>	<u>356,473</u>

11. EMPLOYEE BENEFITS

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

	2025 Number of Employees	2024 Number of Employees
€80,000 - €90,000	<u>1</u>	<u>1</u>

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 31 December 2025	15,613	15,613
Depreciation		
At 1 January 2025	8,825	8,825
Charge for the financial year	3,123	3,123
At 31 December 2025	11,948	11,948
Net book value		
At 31 December 2025	<u>3,665</u>	<u>3,665</u>
At 31 December 2024	<u>6,788</u>	<u>6,788</u>

13. DEBTORS

	2025 €	2024 €
Trade debtors	28,503	16,964
Accrued Income	-	8,795
	<u>28,503</u>	<u>25,759</u>

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

for the financial year ended 31 December 2025

14. CASH AND CASH EQUIVALENTS	2025	2024
	€	€
Cash and bank balances	348,710	248,061
	<u><u> </u></u>	<u><u> </u></u>
15. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Trade creditors	4,545	4,850
Taxation and social security costs	23,568	12,431
Pension accrual	1,744	-
Accruals	4,823	5,372
Deferred Income	222,408	157,957
	<u><u> </u></u>	<u><u> </u></u>
	257,088	180,610
	<u><u> </u></u>	<u><u> </u></u>

Deferred income represents grant funding or project-specific funding received in advance where the associated performance or time-based conditions have not yet been fully satisfied at the reporting date. These amounts are recognised as income in the Statement of Financial Activities in the periods in which the relevant conditions are fulfilled.

16. GRANTS RECEIVABLE	2025	2024
	€	€
Amortisation		
At 1 January 2025	5,431	8,554
Amortised in financial year	(3,123)	(3,123)
	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2025	2,308	5,431
	<u><u> </u></u>	<u><u> </u></u>

17. STATE FUNDING

Agency	Irish Aid
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 2025
Total Fund	€50,000
Expenditure in current year	€20,829
Fund deferred from previous financial year	€29,171
Received in the financial year	€50,000

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

for the financial year ended 31 December 2025

Agency	Irish Environmental Network (IEN)
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	2025
Total Fund	€69,344
Expenditure	€58,929
Fund deferred from previous financial year	€21,008
Received in the financial year	€48,666
Fund deferred at financial year end	€10,415
Agency	Creative Ireland
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	€264,904
Expenditure in current year	€151,199
Fund deferred from previous financial year	€2,105
Received in the financial year	€149,094
Agency	Irish Aid
Government Department	Department of Foreign Affairs and Trade
Grant Programme	Global Citizenship Education Grant scheme (2025)
Purpose of the Grant	Action for Community Transformation
Term	1 June 2025 to 31 May 2026
Total Fund	€50,000
Expenditure in current year	€37,493
Fund deferred at financial year end	€12,507
Received in the financial year	€50,000

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

for the financial year ended 31 December 2025

Agency	Department of Education and Youth
Government Department	Department of Education and Youth
Grant Programme	ESD Funding Call for Organisations 2024
Purpose of the Grant	Support Nature Explorer for Schools programme
Term	July 2024 to May 2025
Total Fund	€24,735
Expenditure in current year	€24,735
Fund deferred from previous financial year	€0
Received in the financial year	€24,735

Agency	Department of Education and Youth
Government Department	Department of Education and Youth
Grant Programme	ESD Funding Call for Organisations 2025
Purpose of the Grant	Support Nature Explorer for Schools programme
Term	July 2025 to June 2026
Total Fund	€24,972
Expenditure	€4,492
Fund deferred from previous financial year	€0
Received in the financial year	€24,972
Fund deferred at financial year end	€20,480

18. RESERVES

	2025	2024
	€	€
At the beginning of the year	94,567	52,612
Surplus for the financial year	26,915	41,955
At the end of the year	<u>121,482</u>	<u>94,567</u>

19. FUNDS

19.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Total Funds
	€	€
At 1 January 2024	52,612	52,612
Movement during the financial year	41,955	41,955
At 31 December 2024	94,567	94,567
Movement during the financial year	26,915	26,915
At 31 December 2025	<u>121,482</u>	<u>121,482</u>

Global Action Plan Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

19.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025	Income	Expenditure	Transfers between funds	Balance 31 December 2025
	€	€	€	€	€
Restricted	-	760,802	760,802	-	-
Unrestricted funds					
Unrestricted General	94,567	109,313	82,398	-	121,482
Total funds	94,567	870,115	843,200	-	121,482

20. 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.

21. RELATED PARTY TRANSACTIONS

For the purposes of these financial statements, related parties include the charity's trustees (directors) and key management personnel, together with close family members and entities controlled by them.

There were no related party transactions during the financial year which require disclosure (2024: none).

The trustees do not receive any remuneration for their services as trustees (2024: €nil).
No expenses were reimbursed to trustees during the financial year (2024: €nil).

No trustee had any beneficial interest in any contract with the charity during the financial year (2024: none).

22. POST-BALANCE SHEET EVENTS

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

23. FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial assets comprise trade debtors and cash and cash equivalents.
Financial liabilities comprise trade creditors, accruals and deferred income.

All financial assets and liabilities are initially recognised at transaction price and subsequently measured at amortised cost. The carrying values of financial instruments are considered to approximate to their fair values due to the short-term nature of these balances.

24. APPROVAL OF FINANCIAL STATEMENTS


The financial statements were approved and authorised for issue by the Board of Directors on 29 June 2026.


Document Details

Document ID	06da0000-6875-12a3-6e38-08dedb447236
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Document Signers

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Mobile	Not Provided	
IP Address/es	213.94.232.207	
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Verification Mode	Email Code	

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IP Address/es	89.101.54.250	
Signed on Pages	13	
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Document Audit Log

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2026-07-06 11:03 +01:00	System	Access link: sending email to: niall.oleary@ilim.com. (2 Documents - 2 Signing Actions).
2026-07-06 11:03 +01:00	System	Access link: sending email to: hans@globalactionplan.ie. (2 Documents - 0 Signing Actions).
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2026-07-06 13:04 +01:00	System	Progressing bundle to signing group 2
2026-07-06 13:04 +01:00	System	Access link: sending email to: amclean@whiteside.ie. (1 Document - 1 Signing Action).
2026-07-08 11:49 +01:00	Alan	Customer verified via their FuseSign login account. Verification Id=a3cf4a35-ad8d-4a90-926a-28fa4c14b730
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