

GLOBAL

INITIATIVE

FOR

ECONOMIC

2026

Strategic Plan

2030

SOCIAL

AND

CULTURAL

RIGHTS

A strategy for calibrated and assertive action.

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Introduction

The world in 2025 is facing increasingly complex global, regional, and national contexts.

We are witnessing a geopolitical reconfiguration and, in unprecedented ways, a deepening crisis of multilateralism. This crisis is both political and financial, as States increasingly withdraw support from the international institutions and frameworks designed to maintain global stability since the end of World War II. Authoritarianism is resurging across multiple regions, while democracies face a growing legitimacy crisis and a series of significant setbacks.

Inequality is increasing at an accelerated pace, especially at the top of the pyramid. Even during the last pandemic, which caused an unprecedented global economic contraction and human suffering, billionaire wealth surged. From 2,095 billionaires worldwide when it started, we reached 3,028 this year, a 45% increase in five years. Their combined wealth rose from \$8 trillion in 2020 to \$16.1 trillion today. These actors significantly increased their influence over politics and rulemaking, a process that further erode the democratic social contract. Careless societies are promoted and supported by sectors with growing neoliberal subjectivities.

Meanwhile, billions of people struggle to access basic rights, including healthcare, education, social protection, energy, water, adequate housing, and decent work. The climate and environmental emergencies remain far from being addressed effectively; instead, extractivism, overconsumption, and war continue to dominate the global agenda. Decarbonisation and energy transition, still one of the most urgent tasks of our time, is seen in many Global South countries as an imposed agenda from the developed countries, which could deepen inequalities and create further obstacles to industrialisation, inclusion, and other development imperatives.

In 2025, UN Secretary-General António Guterres introduced UN80, a broad reform plan designed to simplify operations, reduce expenses, and refocus the organisation on its main priorities. The initiative was announced amid a severe financial crisis, as less than half of Member States had paid their contributions to the organisation. Since then, the Secretary-General has proposed the most substantial budget cuts in decades—a 15% reduction to the UN's core budget for 2026—eliminating one in five positions. The proposed reform package includes closing or merging several UN entities, such as integrating UNAIDS into the World Health Organisation (WHO) and combining UN Women with the UN Population Fund (UNFPA). While the UN80 programme and the

broader crisis of multilateralism pose significant challenges for the human rights ecosystem and for organisations such as GI-ESCR, it also presents an opportunity to reimagine a system that has had been showing limitations for some time. The UN system's impacts in advancing rights for marginalised communities, of which there are many examples, have greatly depended on its recognition and use by States and civil society organisations. Often, the system has remained distant from the main political struggles and inaccessible to those most affected. A recent report produced by the UN Secretariat as part of the UN80 review revealed that the number of downloads of reports produced by the UN was shockingly low. The heavy bureaucracy, high salaries and benefits, and operating costs in cities such as New York and Geneva have also led to questioning regarding geographic and political biases, inefficiency, and privilege.

Older than the United Nations, the human rights movement faces an additional set of challenges. Its connection and responsiveness to social movements and lived realities have not been as strong as they could be, and many of its tactics no longer fit today's political and communication landscape. Traditional funding sources have declined sharply, as donors move away from the movement's language, tools, and established approaches. Yet this shift has not been met with the emergence of stronger alternatives capable of driving systemic and lasting change, or of effectively resisting the growing threats to multilateralism and democracy.

Amid this turbulence, the Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) is at a defining crossroads. Building on a decade and a half of experience pushing for better standards and the realisation of economic, social, cultural and environmental rights, GI-ESCR's new strategy responds to calls for greater clarity, strategic focus, and concrete, measurable change on the ground. It also calls for boldness, in terms of building communications and narrative strategies fit for our times and abandoning formats and language that have not shown the expected result. The next five years should see GI-ESCR sharpen its identity as an agile, coalition-building organisation focused on achieving concrete impact and narrative change.

Our main areas of work –defending public services and care, promoting climate and economic justice and enhancing gender equality– are interconnected and remain highly relevant for addressing today's most important obstacles to the realisation of economic, social and cultural rights. They are also key to challenging existing power structures. A very small minority of corporations increasingly shape the design and delivery of care, education and health services; global tax rules and global finance; fossil fuel production and consumption; the financing, development and production of renewable energy; and even the rules of multilateralism and global governance according to their private

interests, driving, in most cases, anti-democratic outcomes at the expense of the global majorities and the public good.

We have chosen these priorities because they strike at the heart of what is at stake today. They are essential to safeguarding and advancing human rights in people's daily lives. They help contain the power of private interests over common goods in key sectors where capture is most damaging. And they strengthen democracy by compelling institutions to respond to people's concrete needs and demands, rather than just being an abstract concept.

The new strategy will recognise that GI-ESCR's leadership and staff are from the Global South, embracing their perspectives as a central guiding framework. It will also place a clearer emphasis on developing countries where we have a consistent presence. This narrower focus will strengthen our ability to bridge the realities of grassroots movements with the evolving agendas in global and multilateral debates.

The lessons learnt in recent years are clear:

- A bold human rights-based vision must match achievable priorities and accountability for tangible results.
- In the face of the structural changes in multilateralism, there is a need to be more selective and strategic in our interactions within international spaces and dispute the reforms from a rights-based perspective.
- Communications and narrative change are not secondary but central to shifting policy, setting agendas, and shaping public understanding. We must be ready to learn, adapt and evolve from traditional ways in which NGOs communicate their work, and invest in advanced communication strategies and tools.
- GI-ESCR's unique strength lies in its flexibility, which brings together diverse stakeholders, translates between expert and movement spaces, and supports policy advocacy and narrative change.
- Real impact requires focus: sustaining and deepening engagement in key programme areas (public services and care, economic justice, and climate action) and prioritising relationships in regions and countries where GI-ESCR's legitimacy is strongest.
- Rights-based systemic change must focus on feminist and intersectional principles, and the agency of those historically excluded from decision-making.

Despite undeniably legitimate critiques, historically, the human rights movement has demonstrated a remarkable ability to learn, adapt, and respond to emerging challenges with creativity and strategic clarity. A pivotal moment in this evolution was precisely the effort, during the 1990s and early 2000s, to elevate economic, social, and cultural rights as a central pillar of human rights. This contributed to supporting numerous struggles and consolidating policies to foster a better life; and to put an end to the false Cold War-era dichotomy between democracy and freedom, and equality and dignity.

GI-ESCR firmly believes it has a vital role to play in the years ahead. This strategy is both a guiding framework and a living document, designed to support proactive adaptation, collective learning, and a principled focus in a time of global transformation.

Vision, Mission and Theory of Change

In 2021, GI-ESCR adopted a bold vision, mission, and foundational theory of change designed to guide our work over the following decade. We continue to find this long-term framing relevant and inspiring for our current context. Based on the learning, experience, and significant context changes of the past four years, we present a slightly revised version.

Vision

International and domestic public institutions, resources, and systems are democratically organised to serve collective wellbeing and dignified lives, ensure environmental sustainability, and uphold gender and social equality as a foundation for true prosperity and peace.

Mission

To transform power structures and public narratives so that every person and community can access, claim, and enjoy their economic, social, and cultural rights, now and in the future.

Theory of Change

Our theory of change begins with active listening. We identify concerns, needs, and patterns of inequality, exclusion, or lack of access to rights and resources. We intervene when these issues fall within our mandate, have broad relevance, and when GI-ESCR can add distinctive value. Our approach to promoting change focuses on shaping the ecosystem that determines decision-making through a threefold strategy. Within the narratives' ecosystem, we **strengthen and disseminate arguments** after assembling and analysing evidence and listening to diverse voices; we promote them through innovative communication strategies, including by engaging with emotions. Within the actors' ecosystem, we **build momentum through alliances** that break silos and reconcile differences, fostering collaboration among varied stakeholders. Through the **institutional framework**, we advance change via targeted advocacy to build institutional support for policy change. Together, these interconnected strategies enable us to catalyse systemic and sustainable transformation.

Communications and Narrative Change

Communications will be prioritised as a core component to achieve impact. Communications are a means of shaping shared understanding. Storytelling sits at the heart of this effort: it translates complex policy debates into human experience, connects agendas across programmes, and sustains the sense of purpose that binds movements together. By turning evidence and lived realities into stories that resonate, GI-ESCR can strengthen public imagination and political will for systemic change.

In the upcoming strategic period, our communications strategy will become a core element of GI-ESCR's influence and operational success. This shift recognises that shaping narratives is itself a form of advocacy power, essential to transforming the policy environments in which human rights are realised.

For GI-ESCR, communications involve the strategic shaping of debates, alliances, and agendas within key spheres of influence, including policymakers, government officials, activists, media, academics, and partner organisations. The work on narrative change refers to the long-term effort to reframe how human rights, care, economic justice, energy transitions and public services are understood and valued.

GI-ESCR's communications strategy will:

- Integrate communications into the early design and planning of all programme initiatives, ensuring coherent, justice-oriented narratives across public services and care, economic justice, and climate/environmental justice.
- Strengthen credibility and visibility among thought leaders and decision-makers through partnerships with media, research, and advocacy actors who can multiply GI-ESCR's messages. We will prioritise audience-specific messaging and advocacy content tailored for expert, government, media and general audiences, using rigorous evidence and compelling lived-experience stories.
- Translate global advocacy into national relevance, and vice versa, by equipping media, policy, and advocacy partners with tools to adapt messages to specific regional and local contexts. In doing so, GI-ESCR will act as a translator between legal, technical and public discourse, ensuring human rights arguments travel effectively across scales and audiences.

- Emphasise storytelling that humanises technical issues and policy debates, centring the realities and knowledge of those most affected by injustice while ensuring policy relevance for professional audiences, creating narratives that inspire social and political change.
- Communications will consciously redistribute narrative power by acting as a movement infrastructure actor, convening networks, sharing resources, and amplifying partner narratives, especially in the Global South, while also strengthening GI-ESCR's own narrative contribution. It will do so by centring voices from rights-holders' movements, ensuring that GI-ESCR's influence amplifies, complements and reinforces, rather than substitutes or eclipses, partner leadership.
- Prioritise high-impact collaborative projects (joint publications, policy workshops, digital platforms, regional convenings, campaigns) that connect evidence, advocacy, and public discussion.

Success in communications for GI-ESCR will be measured by the organisation's ability to shape agenda-setting debates, influence framing in multilateral, media, and public discourse, and strengthen partners' communications capacity. By anchoring messaging in rigorous evidence, lived experience, and deep coalition-building, GI-ESCR will position itself at the forefront of reframing public services, care, economic justice, and climate action within professional and policy arenas.

Gender and Intersectionality

GI-ESCR makes a strategic commitment to embed gender justice and intersectionality into every aspect of its work, not as an afterthought or cross-cutting theme, but as a primary lens for policy, advocacy, partnerships, and organisational culture. This commitment involves moving beyond “mainstreaming” to real action, accountability, and **developing** models that inspire broader systemic change.

Feminist and Intersectional Principles

- GI-ESCR’s work is grounded in a feminist understanding of power. It spotlights the ways that gender, race, class, ability, and other systems of oppression shape both lived experience and policy outcomes. The organisation explicitly seeks to expose and dismantle these intersecting injustices in all program areas—public services, economic justice, and climate action.
- Recognising unpaid care work and the work of sustaining society and community as central to economic and social rights, GI-ESCR will prioritise advocacy for policy reforms that redistribute care, promote gender-equitable public services, and value contributions often rendered invisible in current economic frameworks.
- Gender and intersectionality are not “add-ons”, they fundamentally influence research priorities, partnerships, evidence generation, coalition building, and agenda setting. **Integrating** this lens will be a shared responsibility for all staff and programming, not confined to a single team or project.

Practical Integration

- Each program will articulate measurable objectives that centre gender and intersectionality. This includes systematic gender impact analysis, monitoring outcomes for marginalised groups, and ensuring organisational resources and partnerships support feminist principles.
- Internal policies will ensure equity in recruitment, compensation, leadership, and professional development. They will focus on supporting staff from historically underrepresented groups and promoting a work-life balance and a culture of anti-harassment.

Accountability and Learning

- Gender and intersectionality will be enshrined as non-negotiable organisational standards, with routine assessments to identify gaps and ensure accountability. These standards will be included as part of our regular progress assessment mechanisms, including feedback loops with partners and communities.

This approach positions GI-ESCR as a model for integrating feminist and intersectional values throughout all work, advancing technical **solutions and reimagining** power, voice, and justice in global and local economic, social, and policy systems.

Multilateralism and National Engagement

In response to a rapidly changing global governance ecosystem, GI-ESCR is making a significant strategic adjustment: shifting from broad engagement to targeted action at the multilateral level, focusing on spaces with potential for fundamental structural change, while simultaneously deepening our presence and advocacy at the national level in a selected set of priority countries. This dual approach is rooted in our commitment to a deliberate orientation towards the Global South. By focusing our efforts where GI-ESCR's unique human rights perspective and movement partnerships can make the most significant impact, we aim to shape emerging global rules and norms, while driving tangible, rights-advancing change on the ground alongside national partners.

Strategic Approach to Multilateralism

- **Shaping Multilateralism Reforms:** GI-ESCR will actively participate in and seek to influence emerging discussions on reforming multilateral systems, including the structural reforms of the UN, international financial institutions, and regional human rights and development spaces.
- **Strategic Forum Selection:** Instead of dispersing resources across all international venues, GI-ESCR will focus on selected spaces with real potential for influence in our priority agendas—such as the UN General Assembly, G20, BRICS, regional development banks, and processes like the UN Framework Convention on International Tax Cooperation and UNFCCC —where rulemaking and standards-setting are evolving.
- **Southern-Rooted Advocacy:** GI-ESCR's credibility derives from prioritising the elevation of Global South perspectives, highlighting lived experiences, and linking national and local lessons to global policy. GI-ESCR will prioritise South-South learning and coalition-building whenever possible, playing a convening role in connecting advocacy across regions and sectors.
- **Institutional Reforms:** GI-ESCR will work closely together with targeted Human Rights mechanisms, such as the OHCHR sections on development, environmental, climate, gender and economic issues, and advocate for the integration of human rights and economic justice principles into reforms of multilateral platforms, particularly in areas such as public services, care, fiscal justice, and climate action.

National Engagement and Grassroots Partnerships

- Leveraging National Partners: GI-ESCR's impact at the grassroots and national levels relies on trusted relationships with local organisations, unions, feminist movements, and community-based groups in priority countries. Rather than seeking to build its own 'field presence', GI-ESCR will work closely with these partners to bring visibility, complementary knowledge, and international credibility in the pursuit of tangible local outcomes within our priority areas. These partnership models ensure that advocacy is credibly grounded, context-sensitive and sustainable – never extractive or imposed from outside.
- Bridge National Struggles and International Spaces: GI-ESCR prioritises co-creating evidence, joint advocacy campaigns, and convenings that bring grassroots voices and lived experiences to the attention of policymakers in multilateral forums, while translating global frameworks and commitments into policy arguments and practical change at the national level in partnership with local actors. By leveraging national and regional leaderships, we hope to create powerful models for policy change and social mobilisation that can inform and inspire regional and global strategies, and drive storytelling to underscore the impact of work on the ground.
- Focus and Flexibility: GI-ESCR will concentrate its resources in core countries and regions where historic presence, partnerships, and legitimacy are strongest (notably in Latin America and Africa), with selective, capacity-driven expansion in other emerging contexts. New engagement will be based on a thorough analysis of opportunities, risks, and the value added by GI-ESCR's convening and coalition-building.

Principles for Partnership and Engagement

- Mutual Benefit and Trust: GI-ESCR will only enter national coalitions or national advocacy processes at the invitation of or in close collaboration with local partners, respecting their leadership and legitimacy. This ensures advocacy is grounded and sustainable, not extractive.
- Catalyst and Convenor: GI-ESCR positions itself not as the face of grassroots movements but as a "movement infrastructure" actor—an agile, evidence-based connector helping align local, national, and international agendas for greater collective power. Our added value lies in increasing our partners' capacities by

bridging disciplinary silos, resulting in more powerful, resilient and effective advocacy ecosystems.

- Learning and Accountability: All advocacy work will incorporate periodic review, learning from grassroots experience, and accountability to partners. Success will be measured by shifts in both multilateral agenda-setting and tangible improvements at the national/grassroots level.

This approach positions GI-ESCR as a nimble bridge-builder, influencing systems-level change by shaping reform in global spaces, amplifying national voices, and securing real gains for rights holders through deep, trust-based partnerships with grassroots and national organisations.

Programme

GI-ESCR's new strategy will, for the next five years, concentrate its energy and identity on three mutually reinforcing pillars, prioritising systemic relevance, impact on lived realities, and measurable progress:

- Public Services for Care Societies
- Economic Justice and Climate Finance
- Climate and Environmental Justice

As part of our commitment to clarity and accountability, GI-ESCR has prioritised specific lines of work within each programmatic area. This focus ensures that our resources, partnerships, and advocacy are strategically directed toward the themes and regions where we hold the distinct potential to create measurable change. These priorities are grounded in ongoing reflection, evidence, and dialogue with our partners. Throughout this strategic cycle, we will regularly review and communicate our focus and commitments, maintaining transparency and intentionality in our program development and organisational learning.

Public Services for Care Societies

Vision and Rationale

The principle of universal, quality, rights-based public services is at the heart of GI-ESCR's strategic identity and impact. Public services—education, health, care, social protection, water and sanitation, energy—are key to realising economic, social and cultural rights, strengthening democracy, fostering gender justice, and building societal resilience.

Care, both paid and unpaid, is inseparable from this agenda: it sustains life, enables social and economic participation, and must be recognised, valued, and rebalanced in any rights-based future. Public services enable part of the redistribution of care, providing professional support to those who need it and reducing the disproportionate impact on women, mainly from disadvantaged sectors.

Across all regions, these foundational systems are threatened by fiscal austerity. Countries increasingly allege “there is no money” to fund universal and quality public services. New and increasingly sophisticated forms of commercialisation are taking shape, as a growing consensus supports privately owned, for-profit initiatives in areas

such as education and healthcare. These ventures are often bolstered by public subsidies and favourable regulations that enhance their profitability by reducing financial risk. The term “innovative finance” for development has become a common feature in international agreements, reflecting this shift.

However, the rapid evolution of these private and public-private arrangements has outpaced our understanding of their broader implications. There is limited knowledge about the quality of services they deliver, their alignment with the public interest—particularly regarding universality, access, and non-discrimination—and their potential to generate new forms of inequality and/or rights violations. Concerns persist about whether these models are sufficiently transparent to allow for effective monitoring and accountability.

Strategic Objectives

- 1. Enhance Public Services as an Affirmative Agenda:** The focus will shift to developing, piloting, and advocating for affirmative models of universal, quality public services grounded in ESCR, based on the Global Manifesto for Public Services. These services must be shaped by intersectional analysis that addresses the compounded impacts of gender, race, migration status, disability, indigeneity, geography, and digital exclusion. GI-ESCR will co-create knowledge and advocacy with affected communities and national partners through participatory action research, citizen monitoring, and collaborative spaces for co-learning and co-design, ensuring reforms are locally grounded and responsive to lived realities.
- 2. Promote Public Financing of Public Services:** We will strengthen the connection between fiscal reforms and public services, as progressive tax reforms are a pathway to securing their sustainable financing. We will take advantage of the momentum generated by global and national reform initiatives to mobilise networks and movements working for human rights, care, education and health to support the generation of additional revenue through these reforms and press for it to be used for the strengthening of universal, quality public services.
- 3. Critically Engage with Commercialisation and Privatisation:** GI-ESCR will drive collective advocacy, mobilisation and research that promote public services and confront the many forms of privatisation and commercialisation that undermine them, at the national, regional and international levels. We will gather and produce knowledge around the marketisation and commodification of public goods, advance concrete evidence of its impacts, and reinforce regulatory

frameworks for private actors involved in the provision of public services, while expanding public debate and alliances around these issues.

4. **Centre Care in Legal Standards, Policy and Practice:** GI-ESCR will work to redefine care as a public good and human right, which entails redistributing unpaid care work between genders and among households, the State, and communities. Strengthening the recognition of the right to care, funding public services, and expanding social protection systems are crucial steps in that direction; we will also support and strengthen specific policy initiatives around care.

Outcomes and Impact

By repositioning public services and care at the centre—backed by robust evidence, lived experience, and a pragmatic vision for policy reform—GI-ESCR aims to achieve:

1. **Increased capacity and agency of local NGOs, community-based organisations or social movements** to monitor and demand quality public services and hold governments accountable for their provision in priority countries in Africa-LAC, as well as enhanced responsiveness of public authorities or service providers to community demands.
2. At least two **pilot initiative of rights-based public services** in priority countries across Africa or Latin America – in Kenya, Ivory Coast, Colombia, Chile or Brazil – that model free, accessible, adequately funded, quality public services, shaped by intersectional analysis that addresses the compounded impacts of gender, race, disability, and other structural inequalities. They will be co-created with affected communities and national partners, ensuring that reforms are locally grounded and responsive to lived realities, and disseminated through strategic communication strategies. We will do this in at least one of our priority countries, according to the opportunities that arise.
3. **At least two national advocacy and narrative campaigns linking tax reforms and financing of public services** in priority countries in Africa and Latin America – Nigeria, Ghana, Kenya, Colombia or Argentina, according to the opportunities that arise – that manage to gather movements around health, education or social protection to advocate for and support progressive fiscal reforms while also arguing for the use of the additional revenue for public services. These campaigns will confront narratives that treat taxation as disconnected from rights and that normalise chronic underfinancing of essential services, shifting public

understanding toward the idea that fair taxation is necessary to guarantee universal, quality public services.

4. **Collective research and advocacy** to promote public services and resist their multifaceted privatisation and commercialisation in international spheres. This includes knowledge-production on the growing role of private and "innovative" finance in public services, continued mobilisation for the defence of public education and healthcare, sustained advocacy to address the privatisation and commercialisation of public services.
5. **Strengthened intersections across movements and spaces** to promote rights-based public services and care. This is to connect national, regional, and global debates, breaking silos between human rights, gender, education, health, and finance organisations to create momentum around universal and quality public services and promote coordinated narrative change. These alliances will reinforce a shared narrative that universal public services and redistribution of care are essential to equality and democratic resilience, replacing fragmented or sector-specific narratives that limit systemic solutions.

Economic Justice and Climate Finance

Vision and Rationale

GI-ESCR seeks to reshape economic and fiscal systems to become active tools for justice, well-being, and planetary sustainability. The economic justice programme understands that human rights cannot be realised without fundamentally questioning the ways in which wealth is generated, distributed, and governed, with the goal of reducing poverty, material deprivation, and other violations of economic, social and cultural rights hindering livelihoods. In a time of cascading inequalities, inadequate global rules, surging debt, and backlash against redistribution, GI-ESCR's role is to place public interest, rights, and lived experiences at the centre of all economic decision-making.

Concretely, we will promote tax justice through progressive reforms, global norm-setting, and engagement in public debates, promoting narratives that link taxation to equity, redistribution and the sustainable financing of the public services necessary for the realisation of economic, social and cultural rights. Connecting climate and economic justice, we will champion public resource mobilisation towards the financing

of a just transition that prioritises the Global South and integrates, fiscal justice, public services and care as well as the need to phase out fossil fuels.

Strategic Objectives

- 1. Advance Human Rights-Based Global Tax Governance:** In the global and regional arenas, GI-ESCR will work to embed human rights standards and accountability mechanisms into emerging tax governance structures, including the UN Tax Convention and related processes. We will shape these negotiations through rigorous analysis, strategic advocacy, and coalition-building, ensuring that fiscal rules and international cooperation mechanisms advance equity, redistribution, and climate-resilient development.
- 2. Develop Progressive, Actionable Fiscal Alternatives at the Local Level:** In close partnership with national organisations, promote concrete, context-sensitive tax policy proposals grounded in human rights and redistribution. These alternatives will equip governments, social movements, and regional partners—particularly in Latin America and Africa—with feasible “day-one” options to advance fair, sustainable, and democratically anchored economic systems.
- 3. Strengthen the Integration between Climate and Economic Justice:** Recognising that climate and economic justice are deeply interdependent, GI-ESCR will strategically intervene in climate finance forums and transition-related negotiations to connect fiscal policy, redistribution, and rights-based financing of climate action. We will build bridges between climate, public finance, and ESCR movements to promote consistent, ambitious, and justice-oriented approaches across these arenas.
- 4. Centre Intersectional Justice:** Promote knowledge-building interventions regarding the implications of economic rules and crises towards women, racialised, and marginalised groups, while catalysing collective action with partners in feminist economics, labour, climate, and care movements.
- 5. Shift Narratives Toward Economic Justice:** GI-ESCR will strengthen public and policymaker understanding of the links between rights, taxation, redistribution, public services, care, and energy transitions. Through strategic communications and narrative change initiatives, we will cultivate broad support for rights-based fiscal reforms, challenging dominant narratives that portray taxation as a burden, economic policy as technocratic or neutral, and redistribution as economically harmful. This will help embed fairness in economic decision-making at the national,

regional and global levels by promoting alternative narratives that frame fiscal policy as a tool to realise rights, reduce inequality and strengthen public institutions.

Stretch Objective (if additional resources were made available)

6. **Promote Accountability and Reform of International Financial Institutions (IFIs):** Through research, advocacy, and alliances, GI-ESCR will challenge the governance and accountability gaps within IFIs and push for reforms consistent with their statutory and Member States' legal obligations. Our work will support efforts to shift global financial governance away from austerity and trickle-down solutions, and towards equitable, democratic, and emancipatory financing models.

Outcomes and Impact

1. **A fairer and more equitable global tax governance system:** Building on our work around the UN Tax Convention, we will ensure that a human rights perspective, understood as frameworks and principles that are instrumental to achieving a fairer economic system and more democratic governance structures, shapes both the Convention itself and any new governance spaces or processes that emerge in its aftermath, including Conferences of State Parties to the new convention.
2. **Stronger alignment between climate and economic justice spaces, including relevant climate finance forums:** Our strategic engagement in selected tax and climate finance arenas promotes the acknowledgment of the new fiscal space created by these burgeoning initiatives as a relevant source of finance to comply with climate and biodiversity commitments.
3. **Two to four progressive tax policy initiatives that advance human rights are spearheaded at the local level:** GI-ESCR will advance progressive policy proposals, provide technical input for reforms or support the implementation of new laws or policy advances through capacity-building, mobilisation of actors at the national level, and advocacy campaigns at the national level in key countries in Latin America and Africa. Targeted countries: Nigeria, Brazil (implementation), Uruguay, Colombia or Argentina (new policy advances).
4. **Innovative narratives around progressive taxation strengthen the understanding, demand, and constituency for a fairer economic model:** Wider audiences develop a clearer understanding of economic justice issues, and greater support for rights-based approaches to taxation, public services, and redistribution

is accomplished. A wider constituency is mobilised through plain language, creative communications campaigns that democratise debates around progressive economic reforms.

Stretch Outcomes

5. **Meaningful reforms of international financial institutions (IFIs) are secured:**

Through advocacy, research, and coalition-building, GI-ESCR contributes to closing the accountability gaps of IFIs and advancing reforms that align global financial governance and the international debt architecture with legal obligations. These efforts explicitly confront narratives that normalise regressive taxation, austerity and the concentration of wealth, replacing them with narratives that present taxation as a democratic tool to fund rights, reduce inequality and expand collective wellbeing.

Climate and Environmental Justice

Vision and Rationale

The IPCC warns that human activity has already warmed the planet by more than 1°C, with recent years approaching 1.5°C above pre-industrial levels, causing severe and irreversible impacts on people and ecosystems. Failing to keep warming below the 1.5°C planetary limit entails undermining the very conditions that sustain life on Earth. To avoid the worst effects of the climate emergency, deep, rapid and sustained emission cuts are needed to reach global net-zero CO₂ around mid-century, together with sharp reductions in other greenhouse gases. This makes the coming decades decisive for phasing out fossil fuels and transforming all major sectors of the economy toward a low-carbon model that respects human rights and promotes gender and social justice.

At the same time, without a rights-based approach, the energy transition risks perpetuating human rights violations and the same patterns of exclusion existing under the fossil fuel system. Green transitions have traditionally been promoted and understood as a technology shift necessary to reduce the ecological footprint without addressing broader issues such as existing inequalities and entrenched power imbalances. Transition policies have often prioritised technical and economic considerations over the rights and lived experiences of affected communities,

particularly those in the Global South who bear the brunt of both climate impacts and extractive transition policies despite having contributed the least to the climate emergency.

As a result, such policies –that have failed to distribute the costs and benefits of the transition equitably, allowing certain countries and small global elites to benefit disproportionately and leaving behind populations already facing marginalisation and systemic discrimination– are often resisted by developing countries and still perceived as a Global North agenda. This has, in practice, slowed down progress and created significant obstacles to achieving a global green transition.

As energy is at the heart of most human activities, it is fundamental to tackle the systemic failures of energy systems and power new economies and societies where people and planet can flourish. GI-ESCR recognises energy as the foundation of productive activities and a key factor in human rights, including the right to a healthy environment. Access to sustainable energy must be regarded as a fundamental right and a matter of social justice, with all aspects of energy policy and action assessed through the lenses of equity, non-discrimination, and planetary well-being. This perspective can be a key contribution to a Global South agenda for the energy transition, one that is also feminist and intersectional, prioritising the lived experience and perspectives of the most affected groups.

Strategic Objectives

- 1. Centre Energy as a Right:** GI-ESCR will lead efforts to develop legal standards that recognise energy as both a fundamental human right and a common public good, rather than merely a commodity or market resource. This includes developing the normative content of the right to sustainable energy in line with principles of accessibility, availability, acceptability, affordability, quality, and sustainability without discrimination. It also involves reshaping energy policy design and implementation, advocating for transformative policies that centre human dignity, gender equality, and climate justice from the outset of energy planning, production, distribution, and consumption.
- 2. Advancing Feminist and Gender-Just Transitions:** Building on the Feminist Plan for a Just Energy Transition, GI-ESCR will ensure that gender equality and intersectionality drive climate and energy policy, including through the development of new advocacy tools, policy briefings, and collaborations with organisations coalitions and movements led by women and girls, especially in the Global South. This includes positioning care, social protection, and public services at the centre of

adaptation and resilience, linking climate responses to broader gender and social justice strategies.

3. **Driving narrative change by transforming how climate and energy transitions are framed and understood.** Through stories, knowledge and evidence grounded in lived experience, GI-ESCR will challenge dominant models and highlight the justice dimensions of energy policy. It will address prevailing narratives that reduce transitions to technological fixes or investment decisions, obscuring inequalities, gendered impacts and Global South agency, and often framing social and environmental protections as obstacles to growth. By using spaces for debate and idea exchange such as Spark, alongside regional and global platforms, GI-ESCR will spread these narratives to reshape public discourse and advance equitable, rights-based transitions.

Outcomes and Impact

1. **National and international coalitions shaping the climate and energy transition agenda adopt gender-just and human-rights-based approaches:** GI-ESCR strengthens and engages leading coalitions so they increasingly advocate for rights-based and gender-responsive energy transition pathways, particularly in Global South contexts where transitions may be perceived as externally imposed.
2. **Gender-just and human-rights-based principles for the energy transition are mainstreamed within multilateral spaces:** These principles gain visibility and traction across key forums such as the UNFCCC (Just Transition Work Programme; Belém Action Mechanism), influencing negotiations, language, and policy framing.
3. **At least two gender-just and human-rights-based energy transition or sustainable energy policy is promoted, adopted, implemented or scaled up:** In the context of energy transition, GI-ESCR's advocacy and technical input contribute to the elaboration, adoption, implementation or scaling up of national and regional policies or frameworks regulating the energy sector that are aligned with human rights standards and gender equality, reflecting communities' needs and leading to more equitable outcomes. Targeted countries: Argentina, Brazil, Chile, Mexico, Colombia, South Africa or Kenya.
4. **Progressive recognition and adoption of the right to sustainable energy at the national, regional, and universal levels:** Momentum grows toward formal recognition of this emerging right, and towards its substantive incorporation into legal frameworks and policy debates.

5. **Global South and rights-based narratives of energy transition are strengthened:** Through partnerships such as Spark and other collaborations, GI-ESCR contributes to building compelling narratives that centre care, justice, and human rights in debates on energy transitions. These narratives counter dominant frames that reduce transitions to technological and investment decisions, sidelining gendered impacts, community and Global South agency and inequalities within and between countries.

Organisational Sustainability and Resilience

GI-ESCR recognises that lasting impact for movements and rights holders, depends on a resilient, sustainable, and principled organisation. Building on lessons from past strategy cycles, GI-ESCR commits to strengthening its internal foundations so that its people, partnerships, and mission can thrive in unpredictable environments.

Staff Wellbeing, and People and Culture Excellence

- **Wellbeing as a Core Principle:** GI-ESCR prioritises staff wellbeing, safety, and organisational care, recognising that high performance and transformative work require healthy, motivated teams.
- **Robust Human Resources and Management Systems:** The organisation guarantees fair, competitive pay and benefits; strong professional development; and protection against harassment. Policies will keep aligned with best practices, focusing attention on diversity, equity, and inclusion, including specific commitments to gender and intersectionality across all aspects of organisational life.
- **Retention and Growth:** By investing in staff retention, leadership development, and horizontal team support, GI-ESCR will strengthen team stability, sustain morale, and preserve institutional memory.

Resource Mobilisation and Financial Health

- **Diversifying Funding:** GI-ESCR will continue diversifying its funding sources, building relationships with a mix of institutional donors, philanthropy, and creative funding streams to reduce dependency and adapt to shifting external landscapes.
- **Strategic Resource Allocation:** Internal resource allocation will focus on core programmatic priorities and strategic campaigns, avoiding overextension and investing only where GI-ESCR has strong potential to add value and create system-level results.
- **Demonstrating Value:** Funders and allies seek tangible, measurable results; GI-ESCR will use strengths-based reflection and storytelling, rooted in everyday practice and team learning, to capture concrete outcomes and highlight the real-world impact of our innovations and partnerships.

Adaptive Culture and Living Strategy

- **Agility and Learning:** Organisational agility is a key strength; GI-ESCR will keep small, responsive structures that enable quick adaptation to new issues, opportunities, and crises.
- **Living Strategy:** The strategic plan will be regarded as a dynamic document, subject to regular review, including bi-annual lessons learned sessions, annual staff retreats, and periodic cross-team reflection. Flexibility and responsiveness will be maintained through clear accountability mechanisms and feedback loops involving all staff and key partners.
- **Collective Accountability:** All staff will share responsibility for aligning daily work with the organisation's mission, embodying continuous learning, and supporting a culture of openness, self-reflection, and mutual support.

Operational Resilience

- **Risk and Crisis Management:** GI-ESCR will refine risk management, crisis response and operational continuity protocols to mitigate threats from funding volatility, civic space restriction, and political or legal risks.
- **Geographic and Thematic Focus:** The organisation will consolidate its most substantial national and regional presence to prevent overreach, while maintaining the flexibility to pursue high-impact opportunities consistent with strategic priorities and organisational capacity.

This approach will help GI-ESCR model the sustainability it seeks for the broader movement: investing in people, institutional learning, and sound management to underpin focused, principled advocacy, ensuring the organisation is equipped to meet both today's challenges and those that lie ahead.

Monitoring, Evaluation and Learning

GI is committed to building a culture of learning and reflection that guides its work without overwhelming the organisation or its partners. Recognising the need for focus and adaptability, our approach to Monitoring, Evaluation and Learning (MEL) draws on strengths-based, participatory methodologies, adapted to fit our scale and resources.

Principles and Approach

- **Learning Over Burden:** GI-ESCR's MEL framework prioritises learning over bureaucracy. We aim to capture what matters most for strategic direction and real-world impact, rather than just satisfying external reporting requirements. MEL will be light on paperwork and heavy on meaningful dialogue, observation, and insight.
- **Routine Reflection:** Rather than creating parallel systems, routine MEL is woven into existing staff meetings, retreats, and partner engagements. We use facilitated "What worked? What didn't? What surprised us? What should change?" conversations to regularly pause, celebrate, and learn from successes and setbacks.
- **Strengths-Based and Participatory:** GI-ESCR's approach begins by identifying and appreciating the strengths and achievements of our team and partners. Both staff and partners will help shape learning questions and priorities, ensuring the process is owned by those closest to the work.
- **Peer Learning and Knowledge Sharing:** We will create opportunities for teams and partners to exchange stories, lessons, and best practices, either virtually or in person, using formats such as "learning circles" or peer interviews. These create quick, friendly opportunities for cross-team or cross-country inspiration, and prevent learning from being confined to silos.

How It Works

- **In regular staff and programme meetings,** a short reflective exercise (15-20 minutes) is used, framing questions around achievements, challenges, innovations, and what to try next.
- **At staff retreats and bi-annual review points,** a more structured, appreciative inquiry process allows collective self-assessment of progress toward strategic goals and the "dreams" we've set as an organisation.

- **Stories of change and short case studies**, co-produced with teams or partners, are shared internally and externally to capture qualitative insight alongside basic quantitative tracking.
- **Feedback loops are simple:** team and partner input is synthesised quickly and shared back to all, supporting rapid adaptation and transparency.

Keeping it Light and Actionable

- **MEL responsibilities** are coordinated by the Senior Management Team but shared; everyone contributes, but no one is overburdened with data entry or form-filling.
- **Key insights** are captured in a shared document or simple dashboard and reviewed at intervals that make sense for each team or theme.
- **The strategy itself remains “living”**—open to adjustments as the organisation learns, guided by what staff and partners tell us is working (or isn’t), as well as by the evolving external context.

Outcomes

This approach will help GI-ESCR remain accountable, nimble, and focused: ensuring learning is at the heart of its culture while avoiding heavy MEL mechanisms that distract from its mission or drain energy from staff and partners. In this way, regular learning, honest reflection, and the sharing of collective wisdom become genuine drivers of progress and adaptation for the organisation.

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