STOP. A GLOBAL TOBACCO INDUSTRY WATCHDOG

Industry Brief

Global

September 2026

Global Action to End Smoking Tax Return Sheds Light on Where it's Shrinking, Where it's Trying to Grow its Influence

According to analysis of its 2025 tax return, [Global Action to End Smoking](#) (GAES)'s rebrand from the [Foundation for a Smoke-Free World](#) (FSFW) has not resolved its underlying conflict of interest. The purportedly independent nonprofit organization continues to operate using PMI-originated funds while supporting activities that further tobacco industry interests.

Despite an apparent push to expand its influence, its tax return shows a declining grant portfolio, major leadership departures and a lack of new, consistent funders—indicating that its reputation among public health authorities has not improved.

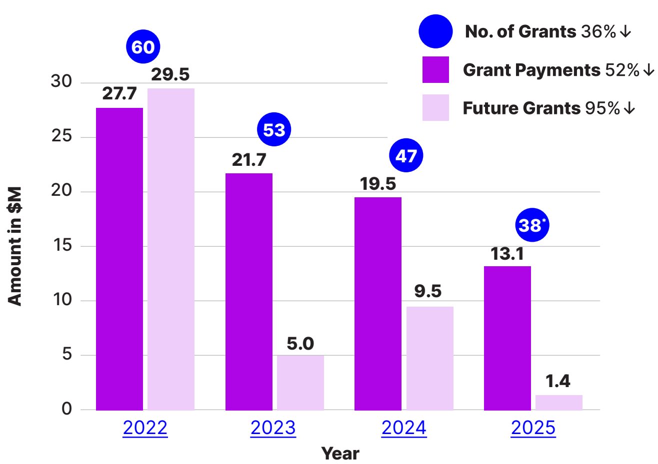
Here are key findings from our analysis that show where the organization appears to be shrinking and where it may be attempting to expand its influence.

Where GAES Appears to Be Shrinking

In 2025, GAES offered fewer grants, made fewer grant payments and greatly reduced future grants approved for payment compared with previous years.

The organization's 2025 tax return shows another year of steady decline, with the number of grants given down by more than one-third and grant payments decreasing by more than half since 2022. These findings raise questions about whether more researchers or organizations are refusing its funding.

Figure 1: GAES Grants from 2022 - 2025



*The 2025 GAES annual report listed 35 total grants, suggesting some may have been discontinued or canceled.

Even as its own grant expenditures declined, it spent $3,300 to sponsor the Grantmakers in Health conference, possibly serving to normalize its presence within and buy proximity to the public health space.

GAES did not secure any new major financial contributions in 2025, and overall assets decreased.

In 2023, GAES (then still FSFW) announced it would no longer accept funding from tobacco companies. However, as the organization has not secured any new major, recurring funding, it continues to primarily be funded by investment returns generated from past PMI funding. Meanwhile, the only new contributions the organization recorded in 2025 totaled $5,821—a steep drop from $34,698 in 2024. Without a commitment from a new major non-tobacco donor, it is unclear how sustainable GAES' long-term operational plan is.

2025 saw notable executive leadership departures.

GAES' senior staff and board member departures included that of its President and Chief Executive Officer, Clifford E. Douglas, who left the organization in June 2025. This was a surprising strategic move from the organization, which had promoted Douglas' public health connections and leadership of tobacco control programs when he was hired in 2023. The organization's Chief Legal Officer (CLO) stepped in and continues to serve as GAES' President as well as CLO.

Jeffrey Willett, GAES' former Vice President of Strategic Engagement, who also came from a public health background, departed the organization after just four months. The organization's tax return indicates Willett received a lump sum payment upon his departure. Other notable departures included the organization's Senior Vice President for Grants Management and Development (who formerly worked in public health/tobacco control), its Vice President of Programs and its Director of Programs, along with two board members.

Where GAES Appears to Be Trying to Grow

GAES is still trying to grow a global network of influence.

While overall grant spending decreased, our analysis identified a trend of funding efforts to reach and influence those who could spread its industry-aligned messaging around tobacco harm reduction (the framing of newer nicotine and tobacco products as the solution to the smoking epidemic): health care providers and researchers.

This targeting of health professionals appears to continue a broader strategy seen in earlier GAES/FSFW-funded work. This includes the Centre of Excellence for the Acceleration of Harm Reduction (CoEHAR)'s SMILE study, which examined oral-health outcomes among smokers switching to newer tobacco and nicotine products and involved dentists and dentistry journals as key professional audiences for "harm reduction" messaging.

The following grants appear to help GAES further influence health care providers and those in the medical field directly:

Grantee	Grant/contribution description	2025 payments
Northwell Health: A U.S.-based health care system in New York and Connecticut, U.S.A.	"Reduce smoking rates among adult smokers in Queens, New York through comprehensive smoking cessation education that includes harm reduction"	$169,195
Physicians Research Institute Inc.: A U.S.-based physician-directed non-profit that provides assistance and research to state medical societies to help support or oppose legislation and regulatory proposals	"Develop a course curriculum to educate physicians about tobacco harm reduction alternatives"	$15,800
Educational event at Harvard Club: A U.S.-based private social and networking club for alumni and affiliates of Harvard University; facilities are also used for corporate events	Lead an in-person panel discussion on "the potential role of tobacco harm reduction in adult smoking cessation" and the "relative risk of various nicotine products," for health care providers and "smoking cessation experts"	$32,168

Grantee	Grant/contribution description	2025 payments
Centre for Health Research and Education: A U.K.-based physician-run health research and education company that aims to bridge "the policy and practice gap"	"Sustain the smoke-free mental health work at Priory Group mental health hospitals in the United Kingdom"	$435,000
Healthy Initiatives: A Ukraine-based public health non-profit organization	"Develop science-based nicotine and smoking cessation education materials for health care providers in Eastern Europe and Central Asia"	$376,660
Center for Development Management Consulting: A Malawi-based private consulting firm "offering policy and technical advice" across a variety of fields	"Develop and evaluate the effectiveness of innovative and sustainable training programs for tobacco harm reduction and smoking cessation programs for frontline health care providers in Malawi"	$71,732
	"Enhance Tobacco Harm Reduction (THR) and smoking cessation in Malawi by strengthening THR and smoking cessation training for frontline health workers, incorporating THR and smoking cessation training into continuous professional development for health workers, and introducing tobacco use screening protocols in health facilities"	$115,533

Another set of grants sought to expand the number of researchers working on tobacco harm reduction topics, including early-career researchers in low- and middle-income countries, such as:

Grantee	Grant/contribution description	2025 payments
Cornell University: A U.S.-based private university in New York	"Train and mentor researchers in low- and middle-income countries to build research capacity there in the economics of tobacco harm reduction"	$159,904
ECLAT Srl: An Italian-based "spin off" of the University of Catania, which established and manages the Centre of Excellence for the Acceleration of Harm Reduction (CoEHAR)	"Establish and strengthen a center for research on the acceleration of tobacco harm reduction"	$975,484
Knowledge-Action-Change (K-A-C): A U.K-based private organization that promotes "health through harm reduction"	"Provide scholarships to researchers in the field of tobacco harm reduction in low- and middle-income countries. Create a Global State of Tobacco Harm Reduction report to disseminate information aimed at ending the use of combustible tobacco"	$1,474,217
	"Continue and expand the Global State of Tobacco Harm Reduction Initiative and the Tobacco Harm Reduction Scholarship Programme to disseminate information about tobacco harm reduction and increase expertise in this area"	$1,160,352

This represents continued funding of long-standing grantees, specifically CoEHAR, FSFW/GAES' biggest grantee to date, and K-A-C, whose work often focuses on building capacity and extending the reach of "tobacco harm reduction"-related research. CoEHAR, specifically, lists 17 "international partners" on its website, including universities in Bangladesh, Brazil, India, Indonesia, Iran, Morocco, Oman, Poland, Romania, Russia, Serbia, the U.K. and the U.S.

K-A-C is crucial to expanding GAES' reach

- Knowledge-Action-Change (K-A-C) was GAES' largest grantee in 2025, receiving $2,634,569. The group has historically been a major long-term grantee of GAES/FSFW, collecting more than $13.5 million since 2017.
- In 2025, K-A-C launched the THR Academy, offering online courses on tobacco harm reduction for health care professionals, researchers, policymakers and others. The platform indicates a move into structured education and training for professional and policy audiences.
- Grants to K-A-C typically support increasing the number of researchers studying "tobacco harm reduction," which emphasizes the role of newer tobacco and nicotine products in reducing smoking. Its Tobacco Harm Reduction Scholarship Programme, which provides funding to researchers primarily in low- and middle-income countries, was established using FSFW/GAES funds.
- K-A-C claims to have supported 164 scholars from 49 countries, but there is a lack of information about who the recipients are and what outputs they produce, calling into question whether the researchers are properly identifying conflicts of interest.
- K-A-C has also received significant funds for its Global State of Tobacco Harm Reduction reports. These reports and associated briefs, which started coming out in 2018, have historically promoted the use of newer tobacco and nicotine products and have been critical of the World Health Organization.
- K-A-C has also historically received funding from Nicoventures, a subsidiary of British American Tobacco.

GAES is spending to improve its reputation.

In 2025, the organization paid $375,675 to Temin & Company Inc., a consulting firm that specializes in "creating, enhancing and saving reputations." The firm touts its experience in "strategically controlling the damage, organizing the response, shaping the messages and delivering them authentically in real time, all while helping to fix the situation that precipitated the crisis," suggesting GAES was aware of its tarnished credibility.

GAES is paying to grow its funding sources.

While bringing in only about $5,000 in new contributions in 2025, the organization also spent $216,000 on services from Aperio Philanthropy LLC, which describes its work as helping nonprofits generate revenue growth.

What Hasn't Changed

GAES is still running on tobacco money.

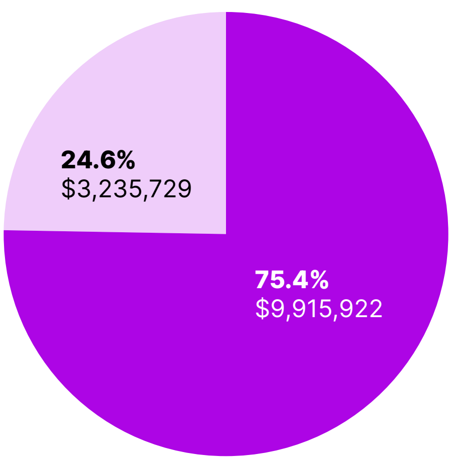
In late 2023, PMI terminated its funding agreement with the organization (then still called FSFW), and made a final payment of $140 million. The organization invested most of this remaining PMI funding, and the returns from these investments now comprise most of GAES' income. In other words, the organization is largely running on returns earned from tobacco money and the original capital.

GAES is still allocating the majority of its grant distributions to organizations based in high-income countries.

GAES claims to be accelerating efforts to end the smoking epidemic, with a focus on low- and middle-income countries (LMICs), where the majority of the world's tobacco users live. Its tax return, however, shows it continued its trend of allocating far more funding to groups based in high-income countries (HICs) than in LMICs; 75% of grant distributions went to organizations based in HICs.

While some of these organizations fund work in LMICs, the opacity of many GAES grantees' spending makes it impossible to determine how much of GAES' money is actually spent in LMICs. Based on descriptions provided in the return, six of the 21 grants awarded to organizations in HICs explicitly mention work in LMICs, but exact figures are not disclosed.

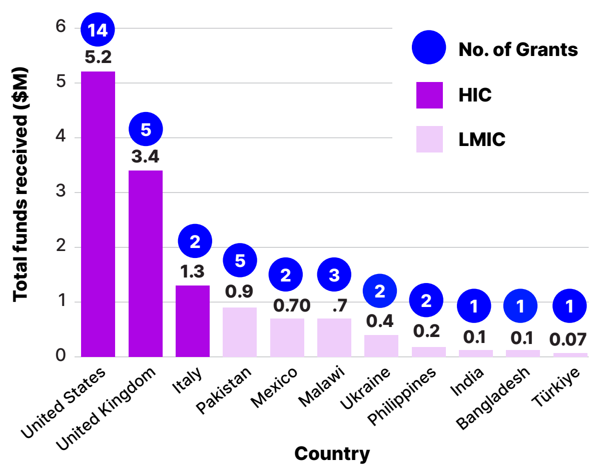
Figure 2: Grant distribution by country income level where organizations are based



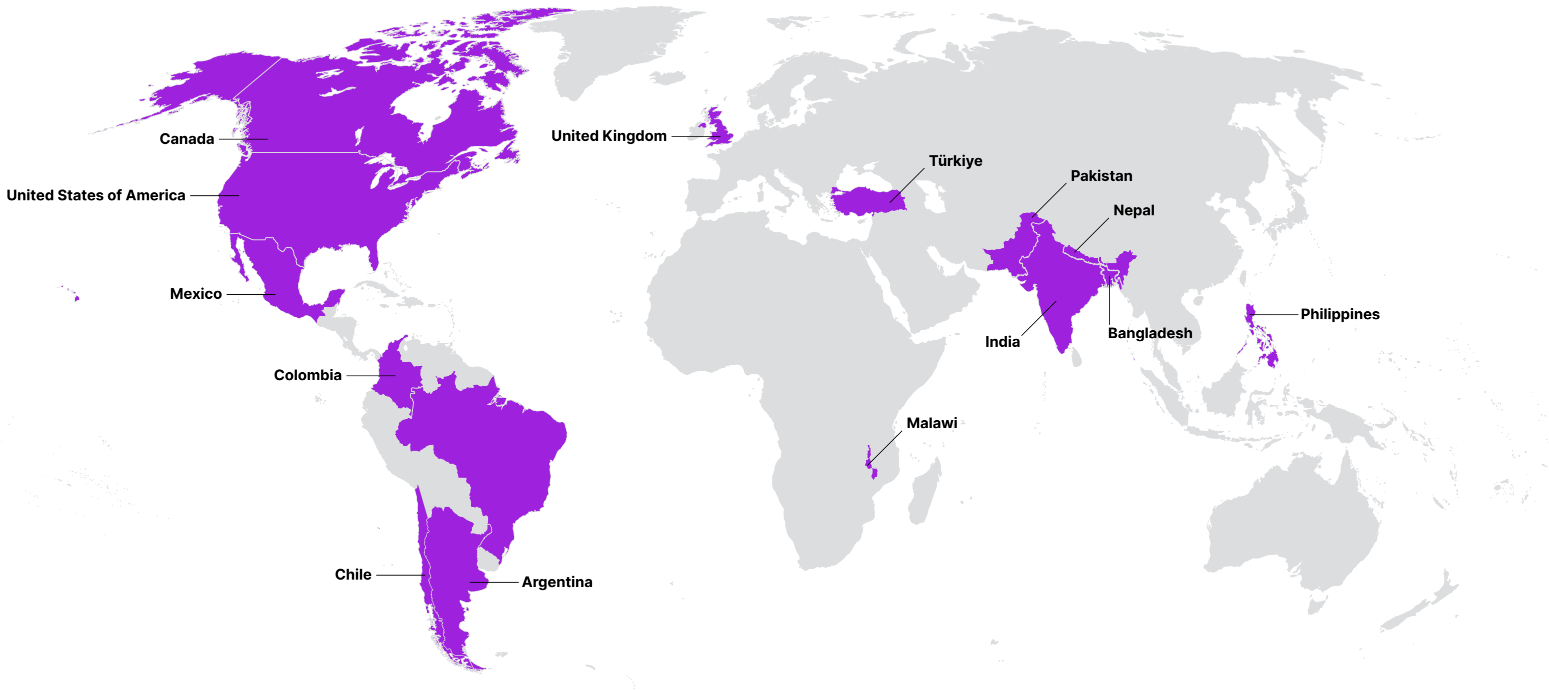
High-income Countries: United States, United Kingdom, Italy

Low-/middle-income Countries: Pakistan, Mexico, Malawi, Ukraine, Philippines, India, Bangladesh, Türkiye

Figure 3: Grant distribution by country where organizations are based



The organization's tax return shows that grant work focused on the following countries and regions:



*Grant descriptions on GAES' tax return also listed work to be done in the regions of Central Asia and Eastern Europe

GAES still appears to be prioritizing industry interests.

If the organization were truly committed to ending smoking, why would it oppose proven tobacco control measures such as increasing tobacco taxes and cigarette pack warnings? And why would it fund some organizations and projects that have historically criticized the World Health Organization and the only international treaty to reduce tobacco use, the WHO Framework Convention on Tobacco Control?

Instead, it funds many grants that emphasize the use of newer tobacco and nicotine products, under the guise of public health. The emphasis on these products is reflected in the research topics of GAES' grants in 2025. Of 38 grants listed on its tax return, one-third (12) of the descriptions specifically mention e-cigarettes, electronic nicotine delivery systems, "reduced risk" products or "tobacco harm reduction products." Some of these projects appear to be aimed at increasing awareness of these products and growing the pool of people promoting their use. Others mention tobacco harm reduction, a concept co-opted by the industry and its allies to encourage the use of the industry's newer products.

Despite claims of transparency, industry links to funding and research are obscured

GAES states transparency is one of its key values. Yet it is often still difficult or impossible for readers of its funded outputs to identify its links to the tobacco industry

For instance, in 2025, these outputs disclosed GAES/K-A-C funding, but did not make clear these organizations' links to the tobacco industry. Thus some funding is technically disclosed but the conflict of interest is not made visible:

- The Effect of E-Cigarette Taxes on Substance Use (GAES funded)
- Oral Adverse Event Reporting in Smoking Cessation Trials Using Non-Combustible Nicotine Products: A Quality Assessment (K-A-C funded)
- The Effect of Online Sales Bans on E-cigarette Use (GAES-funded)
- Rules, Reactions, and Risks: Market Responses to Nicotine Vaping Product Regulation in Canada (GAES-funded)
- Tax Revenues in Canada's E-Cigarette Market: A (Mainly) Leviathan Approach (GAES-funded)

This is especially important where outputs address live policy issues and may be cited by researchers, policymakers and journalists who are unlikely to have capacity to investigate the funding history behind GAES.

Researchers, policymakers and civil society should remain wary of GAES and the research it funds.

Due to its strong financial ties to the tobacco industry and its history of funding research that aligns with the industry's interests, STOP urges researchers and institutions to not engage with GAES, to reject and report offers of funding and to approach GAES-funded research with strong skepticism.

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About STOP

STOP is a global tobacco industry watchdog whose mission is to expose the tobacco industry tactics that undermine public health. Comprised of a network of academic and public health organizations, STOP researches and monitors the tobacco industry, shares intelligence to counter its tactics, and exposes its misdeeds to a global audience. STOP is funded by Bloomberg Philanthropies as part of the Bloomberg Initiative to Reduce Tobacco Use. For more information, visit exposetobacco.org.