

FOREST PEOPLES PROGRAMME

England & Wales · Charity number 1082158

Details

Other names	FOREST PEOPLES PROJECT, FPP
Status	Registered
Legal form	Charitable company
Company number	03868836
Registered	2000-08-24
Register	View on the Charity Commission register

Contact

Address	1c Fosseway Business Centre Stratford Road Moreton in Marsh GL56 9NQ
Phone	01608652893
Email	info@forestpeoples.org
Website	www.forestpeoples.org

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF INDIGENOUS AND LOCAL PEOPLES AND OTHER DISADVANTAGED COMMUNITIES ANYWHERE IN THE WORLD WHO DEPEND ON FORESTS FOR THEIR LIVELIHOODS BY ENABLING THEM TO PRESERVE, CONSERVE AND PROTECT THEIR ENVIRONMENT AND THE PRUDENT USE OF ITS RESOURCES, PROMOTING HUMAN RIGHTS (AS SET OUT IN THE UNITED NATIONS DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) AND BY THE RELIEF OF POVERTY AND IMPROVEMENT OF THE CONDITIONS OF LIFE OF THESE COMMUNITIES

Activities: To support indigenous and tribal forest peoples to promote their collective and individual rights, secure their lands and manage their natural resources to build their capacity to carry out actions for the long-term relief of poverty and to educate policy makers and civil society about their concerns and aspirations.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WORLDWIDE.
- Antigua And Barbuda
- Bangladesh
- Brazil
- Cameroon
- Central African Republic
- Colombia
- Congo
- Congo (Democratic Republic)
- Costa Rica
- Guyana
- Indonesia
- Kenya
- Liberia
- Madagascar
- Malaysia
- Panama
- Peru
- Philippines
- Rwanda
- Suriname
- Thailand
- Tuvalu
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£7,259,784	£7,189,706	£5,831,657	56
2023-12-31	£8,236,620	£6,898,712	£5,761,579	63
2022-12-31	£5,448,383	£4,598,260	£4,423,670	52
2021-12-31	£5,283,156	£3,776,191	£3,573,548	49
2020-12-31	£4,374,893	£4,166,940	£2,066,583	42

Trustees

Name	Role	Appointed
Dr MICHEL PIMBERT	Chair	2017-07-04
Aslak Holmberg		2025-07-09
Carol Kalafatic		2020-07-08
Kevin Currey		2025-01-15
Maria Josee Artist		2018-07-04
Patricia Borraz Fernandez		2023-07-04
Peter Kitelo Chongeywo		2023-11-24
Rev SEAMUS FINN		
Richard Williams		2020-07-08
Robeliza Halip		2020-07-08
Sarah Roberts		2023-02-01

Accounts

Forest Peoples Programme

Registered Charity No. 1082158

Company Registration No. 03868836

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

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FOREST PEOPLES PROGRAMME
Year ended 31 December 2024

ADMINISTRATIVE INFORMATION

Trustees/Directors

M Pimbert (Chair)
R Halip (Co-Chair)
S P Finn
MJ Artist
C Kalafatic
P Kitelo
P Borraz
L Erickson (resigned 17 March 2025)
R Williams
S Roberts
K Currey (appointed 15 January 2025)

Secretary

K Newman

**Principal Address
and Registered Office**

1c Fosseway Business Centre
Stratford Road
Moreton-in-Marsh
Gloucestershire
GL56 9NQ

Statutory Auditor

Crowe U.K. LLP
4th Floor, St James House
St James Square
Cheltenham
Gloucestershire
GL50 3PR

Bankers

NatWest
Banbury Branch
1 Town Hall Buildings
Bridge Street, Banbury
OX16 5JS

Key Management Personnel

T Lomax
C Doyle
B Rault
O Almas
M L Henson
A Perram
H Tugendhat (resigned 17 April 2025)

Charity Registration Number

1082158

Company Registration Number

03868836

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2024.

OBJECTIVES AND ACTIVITIES

The charitable objectives as set out in Forest Peoples Programme's (FPP) governing documents are 'To promote any charitable purpose for the benefit of indigenous and local peoples and other disadvantaged communities anywhere in the world who depend on forests for their livelihoods by enabling them to preserve, conserve and protect their environment and the prudent use of its resources, promoting human rights (as set out in the United Nations Declaration of Human Rights and subsequent United Nations conventions and declarations), and by the relief of poverty and improvement of the conditions of life of those communities'.

OUR VISION

Forests are owned and controlled by forest peoples in ways that ensure sustainable livelihoods, equity and well-being based on respect for their rights, knowledge, culture and identities.

OUR MISSION

FPP supports the rights of the peoples who live in forests and depend on them for their livelihoods. We work to create political space for forest peoples to secure their rights, control their lands and decide their futures.

Our strategic goals to achieve this are:

- Get the rights and interests of forest peoples recognised in laws, policies and programmes.
- Support forest peoples to build their own capacities to claim and exercise their human rights.
- Counter top-down policies and projects that threaten the rights of forest peoples.
- Promote community-based sustainable forest management.
- Ensure equity, counter discrimination and promote gender justice.
- Inform NGO actions on forests in line with forest peoples' visions.
- Link up indigenous and forest peoples' movements at the regional and international levels.

SUMMARY OF ACTIVITIES 2024

To achieve FPP's vision our approach is to support the rights of peoples who live in tropical forests and depend on them for their livelihoods and the survival of their cultures. This includes working to open up political space (at local, national, regional and international levels) within which indigenous peoples and forest peoples' voices and priorities can be heard, in order to advance the assertion of their rights and the effective control of their lands, pursuant to deciding on and safeguarding their own futures. Self-determination, rights to lands, territories and resources, free, prior and informed consent, and gender justice are cross-cutting core principles that underline our work. An important step in 2024 was the completion of FPP's Strategic Framework Plan for 2025-2030, a document carefully informed by the wealth of knowledge, experience and horizon scanning by partners, staff, board and allies, to articulate how FPP's work achieves impact, and our strategic priorities for the next five years.

During 2024, we worked with indigenous peoples and forest peoples in Africa (Cameroon, Democratic Republic of Congo, Liberia, Kenya, Madagascar, Republic of Congo and Uganda), South and Central America & Caribbean (Antigua and Barbuda, Colombia, Costa Rica, Guyana, Panama, Peru, Suriname and Venezuela) and Asia and Oceania (Bangladesh, Indonesia, Malaysia, Philippines, Thailand and Tuvalu) described below under our programme themes (Legal and Human Rights (LHRP), Responsible Finance (RFP) and Environmental Governance (EGP)).

Highlights from those programmes result from strong collaborations with other actors, and first and foremost with the communities and peoples with whom FPP maintains often long-standing relationships of solidarity and expert support. In 2024 the focus of our LHRP & RFP teams on human rights impacts

in supply chains and legal approaches to drive supply chain accountability, had the positive outcomes of putting pressure on actors up and down corporate supply chains to meet their human rights responsibilities and the direct participation of indigenous people and forest peoples in global policy spaces. The provision of information materials for communities (including multimedia) to make self-determined choices in the complex arena of nature markets and carbon credit projects, and with all the streams of the Environmental Governance Programme feeding into the increased global spotlight on biodiversity loss and ecological resilience, emphasising the crucial role indigenous peoples' contribution and participation in these are, with FPP and partner participation at the Biodiversity COP16 in Cali, Colombia, a particular highlight.

The Legal and Human Rights Programme

Throughout 2024 the Legal and Human Rights Programme continued to support indigenous peoples and forest peoples and civil society partners across the geographic and thematic portfolio of FPP's work, including through the operation of FPP's Strategic Legal Response Centre (SLRC).

The programme supported the deployment of strategic legal approaches to drive supply-chain accountability, and link supply-side compliance challenges with international and demand-side policy and regulatory measures. It also focused on supporting legal challenges to exclusionary conservation practices and carbon credit projects that fail to respect customary land tenure rights. In Indonesia, FPP and partners supported community members to file a lawsuit challenging oil palm and Geothermal Energy companies, for land confiscation and the damage to natural resources and to livelihoods. In Liberia FPP continued its focus on implementation of the Land Rights Act to stop oil palm expansion on a more permanent basis and ensure land rights and FPIC are respected in the context of threats posed by the expansion of conservation projects, oil palm plantations and carbon credit projects. FPP continued to provide legal support to Kichwa people in Peru to advance collective titling of their lands and regain rights over forest territories which they have long protected, but where the state is marketing the forest carbon in the Cordillera Azul National Park without their consent to some of the world's biggest oil companies. FPP and partners' support contributed to a Kichwa Indigenous community in the San Martin region of the Peruvian Amazon winning a landmark case for Indigenous peoples against exclusionary conservation. The decision of the Superior Court of Justice of San Martin ordered the titling of the Kichwa ancestral territory over areas within the Cordillera Azul National Park and forestry concessions. It also ordered consultations on the creation of the park and implementation of the community's right to benefit from conservation and REDD+ activities carried out in their territory. In Colombia, FPP provided legal assistance to the People of the Centre in the Middle Caquetá region in direct advocacy on Supreme Court Ruling STC4360 on the Future of Life in the Colombian Amazon. This involved FPP support to a virtual court hearing with rights holders participating from the territory with the High Court of Bogotá in June; and a direct meeting with the Ministry for Sustainable Development and the Presidential Office in the territory in December, achieving a one-off and unique agreement to enable three months of participatory work developing a People of the Centre Action Plan in 2025 for input to Colombia's Intergenerational Plan for Saving Life in the Amazon (PIVAC).

In the DRC, building on FPP's rights-based analysis of existing mining legislation FPP and partners conducted further analysis of the obligations of the State under its mining code and provided training to community representatives on the mining code. They also explored potential avenues for using complaint mechanisms in mining company home countries, such as Canada. FPP and partners also provided training for the Batwa on the African Commission Kahuzi-Biega decision upholding their rights. In addition, the SLRC helped fund a legal mission in the DRC into the crimes committed against the Batwa of Kahuzi Biega which resulted in the identification of victims and witnesses and the finalisation of the criminal investigation with charges brought against some Eco guards and FARDC soldiers.

In addition to providing legal support to partners through national legal processes, FPP's legal team supported the development of international jurisprudence and to increase pressure on governments to

respect the communities' rights. FPP's engagement with the UN Committee on the Elimination of Racial Discrimination (CERD) regarding the Bagyeli Indigenous Peoples in Cameroon (who are also taking a case at the national level) resulted in the Committee issuing an Urgent Action letter requesting that the government provide it with updated information on "steps taken to effectively protect the Bagyeli rights from any adverse impact from the concession granted to Cameroun Vert S.A, including measures adopted or envisaged to revoke the concession that affect the lands, territories or resources of the Bagyeli Indigenous Peoples until [their] free, prior and informed consent is granted". Likewise, engagement with CERD resulted in an Urgent Action letter to the Government of Guyana, calling for measures to investigate human rights violations, including threats and violence, against residents of the Chinese Landing indigenous peoples by miners and by law enforcement officers, and for meaningful participation of the indigenous peoples in the review of the 2006 Amerindian Act, with a view to obtaining free prior and informed consent.

FPP's legal team also provided submissions to UN bodies such as the Committee on the Economic Social and Cultural Rights on the development of its General Comment on the Environmental Dimension of Sustainable Development and Economic, Social and Cultural Rights and to a range of UN Special Procedures in relation to indigenous peoples and forest peoples' rights. FPP's legal team also supported representatives of indigenous peoples and Afro-descendant peoples from Peru, Colombia, Guyana to participate in a thematic hearing organised by the Inter-American Commission on Human Rights to highlight violations of their rights and collective territories due to the expansion of carbon markets and to call on the Commission to provide greater oversight of this issue.

FPP continued to expand its work across the four SLRC pillars, strategic litigation and legal reform, rapid legal response, capacity building, and strengthening the community of practice. Flexible support for the pursuit of strategic legal cases and legal reform at national and regional levels and the implementation of judgements was provided in several countries, including in Africa (the Democratic Republic of Congo, Republic of Congo, Cameroon, Kenya, and Uganda), in South America (Colombia, Peru, Guyana, Suriname, Costa Rica) and in Asia (in various provinces in Indonesia). The SLRC also enabled urgent legal responses for human rights defenders at risk in several countries, including Peru, Uganda, Colombia and Indonesia. The SLRC legal capacity building, training and facilitation of community assertion of customary law, including through the development of autonomous Free Prior and Informed Consent protocols and laws, continued in Indonesia, Colombia, Peru, Liberia, Kenya and Guyana. The SLRC also continued to focus on strengthening the global community of practice working on indigenous peoples' land rights in tropically forested countries in collaboration with networks and partners, and through expanded engagement with the UN Special Rapporteur on the Rights of Indigenous Peoples.

An example of the SLRC legal training was at the East Africa Community Assembly held in Uganda (for more details on the Assembly see Environmental Governance section below), which included training on legal strategies, drawing on experience of the SLRC in a range of cases before national courts, the Inter-American Court of Human Rights and the African Court of Human and Peoples Rights. The focus included how to ensure decisions are implemented and lead to genuine change on the ground. This provided an opportunity for the Batwa of Kahuzi-Biega in DRC, whose positive ruling from the ACHPR, issued in July 2024, requires their lands to be returned to them, to learn from the Mau Ogiek experience, and to plan for government failure to implement their decision. Likewise, the Ogiek of Mount Elgon shared their success in not only winning back the core part of their ancestral lands but also demonstrating their ability to conserve those lands. This helped bring hope and courage to all the communities participating.

The programme was supported in 2024 with grants from the Allen and Overy Foundation (now the A&O Shearman Foundation), Arcus Foundation, European Commission, Fife Foundation, Ford Foundation, Good Energies Foundation, the International Climate Initiative of the German Government (IKI), Land Tenure Facility (via APA), Packard Foundation, Rainforest Foundation US, Rainforest Fund, SAGE

Fund, Sall Family Foundation, Sobrato Foundation, SwedBio at the Stockholm Resilience Centre, the Waterloo Foundation and Wellspring.

The Responsible Finance Programme

Under the Responsible Finance Programme, FPP provided assistance throughout 2024 to communities and local organisations in Colombia, Peru, Guyana, Liberia, Cameroon, Democratic Republic of Congo and Indonesia to challenge harmful corporate conduct and private and public finance; demand accountability; and promote private sector and public sector reforms. The programme implemented multiple advocacy actions targeting planned infrastructure developments, extractive industries, agricultural and forestry sectors, and climate finance through support for: community case studies; analyses of human rights impacts in supply chains; application of land use planning tools and zero deforestation standards; investigations into corporate structures and international value chains, and; direct inputs and participation by forest peoples in global policy spaces in the UK, EU and United Nations, including at the Forum on Business and Human Rights in Geneva.

Through our role as host for the facilitation of the Zero Tolerance Initiative (ZTI) coalition – a rightsholder-led coalition which seeks to stop violence and conflict in global supply chains - FPP additionally helped enable agile support, including emergency funding, for collective protection of communities and human rights defenders at risk across Latin America, Asia and Africa. In 2024, 14 ZTI members accessed the fund with a total of \$52,320 sub-granted across Africa (6 grants), Latin America (6 grants) and Asia (2). The projects covered a range of initiatives from urgent response to community knowledge sharing, legal assistance and a range of collective protection initiatives. In 2024, ZTI facilitated regular calls to promote information sharing and joint actions around corporate policies on Human Rights Defenders (HRDs). Efforts focused on encouraging companies to adopt and implement zero tolerance policies against attacks on HRDs. ZTI launched the [Zero Tolerance Resource Hub](#), a centralised platform for standards, frameworks, and tools on corporate accountability for HRD protections. These resources aim to empower indigenous peoples, rural and afro-descendant organizations, and defenders with tools to advocate for and track corporate policy commitments. Additionally, ZTI released [Committing to Protections for Human Rights Defenders](#), a set of recommendations outlining minimum requirements for private sector policies on HRD protections. The ZTI coalition consolidated its strengths as a space for joint advocacy and knowledge sharing and saw a continued rise in membership. At the end of 2024, ZTI had 108 member organisations from 44 countries.

The programme continued working towards reform of company practices and systems through its targeted advocacy on the Roundtable on Sustainable Palm Oil (RSPO), the Forest Stewardship Council (FSC), High Conservation Value Network (HCVN), the High Carbon Stocks Approach (HCSA), the Accountability Framework initiative (AFi), the Consumer Goods Forum (CGF), the Palm Oil Transparency Coalition (POTC), and the Palm Oil Collaboration Group (POCG). FPP provided detailed input and guidance to all these initiatives and bodies on steps that private sector actors must take to ensure respect for collective land rights and FPIC in commodity production and supply chains, including how such outcomes can be independently verified and where rights violations do happen, and how they should be remedied. After sustained pressure from FPP and our partners, in 2024, promising developments have been seen related to the commitments by major pulp and paper companies in Indonesia (APRIL and APP) to implement FSC's framework for remedying harms to environment and people caused since 1994. A milestone in 2024 was also the complaint submitted jointly by FPP and black and peasant communities in Colombia to RSPO against its member Oleoflores S.A.S. for territorial expropriation, land grabbing, deforestation, damage to high conservation value sites, water dispossession, systematic violation of FPIC, and illegal privatisation of communal resources and community rights of way.

Two pieces of EU legislation that FPP and our partners have been working for years to influence are now adopted (the Corporate Sustainability Due Diligence Directive and EU Deforestation Regulation), however, in 2024 it became necessary for civil society to push back hard on political attempts to weaken and delay the implementation of these laws. The EUDR's implementation was delayed by a year, but weakening of its provisions was prevented, and the CSDDD's scope was reduced before its adoption. FPP published a [guide for forest peoples](#) on what the final laws mean for them and separately a reflection piece that takes stock of efforts to integrate protection for indigenous peoples' and forest peoples' rights into EU law, policy and practice to date. FPP also organised an event in Brussels with partners from Indonesia and Colombia, and European civil society, to carry out a similar stock take in person, which will inform future strategies for work in the EU. This event was part of a larger advocacy trip in Brussels, with partners meeting members of the European Parliament and the European External Action Service, during which they engaged with policy makers on the recently adopted due diligence legislations, and exchanged on specific cases in Colombia and Indonesia linked to EU supply chains.

In the UK, the general election has meant that plans for several areas of UK policy that FPP has followed for many years have not been fully detailed by the new UK government; including the secondary regulations for Schedule 17, The Environment Act, which continues to be stalled. Concerted calls by civil society, businesses and investors for a corporate accountability law have not yet led to a commitment by the new government, though an assessment on the UK's implementation of the UN Guiding Principles on Business and Human Rights has been announced by the Foreign, Commonwealth and Development Office. In 2024, FPP continued advocacy on these areas, including via the facilitation of the visit by a group of nine longstanding FPP partners (from Liberia, Colombia, Indonesia and Peru) to the UK for a consultation; advocacy meetings with relevant UK departments; and parliamentary events, tackling topics of human rights violations and environmental destruction connected to UK supply chains and investments.

In the context of increasing polarisation in international and local discourse on the topic of nature markets, FPP developed [carbon market videos for communities](#), adding to materials developed in 2023 seeking to enable communities to make self-determined choices when it comes to such markets. We also continued to support quests for access to justice and remedy by communities faced with carbon credit projects and programmes imposed on customary lands without FPIC, particularly in Peru, Guyana and Indonesia. At the international level, FPP organised a space in New York during Climate Week for forest peoples to reflect on and share experiences of different modes of engagement with carbon markets and of efforts by communities and peoples to exercise collective rights to free, prior and informed consent and self-determination in the context of the development of these markets. While carbon markets continue to dominate discussions in international climate spaces, FPP - together with a group of allied organisations - sought to take a lead on generating attention for non-market approaches to climate and biodiversity finance through the publishing of the [Beyond Offsets](#) report.

The programme was supported in 2024 with grants from the Arcus Foundation, Aurora Trust, Climate and Land Use Alliance (CLUA), Climate Justice Resilience Fund, Christensen Foundation, European Climate Foundation (ECF), File Foundation, Ford Foundation, Freedom House, Good Energies, Global Greengrants, Joseph Rowntree Charitable Trust, the JJ Charitable Trust, ReWild Kawari, the Packard Foundation, the Prince Albert II of Monaco Foundation (via HCVN), Rainforest Alliance, the Royal Anthropological Institute, the Swiss State Secretariat for Economic Affairs (SECO) (via the Mosaic Initiative), SAGE Fund (via YMKL and IDL), Size of Herefordshire, Size of Wales, Sobrato Foundation, The Swedish Postcode Foundation, Wellspring, and the Waterloo Foundation.

The Environmental Governance Programme

In 2024 the Environmental Governance Programme worked through its established four main thematic streams: Territorial Governance, Conservation and Human Rights, Cultural, Biological and Knowledge Diversity, and Cultural and Ecological Resilience. These work streams are designed to equip our partners, including indigenous communities, with the tools to manage and safeguard their territories as well as political space to assert their rights at the national, regional, and international levels. They are closely linked with each other and with the wider FPP programme of work.

The [Transformative Pathways](#) project, initiated in 2022 continued to see great progress in 2024 in its implementation through a consortium of 12 partners, the majority of whom are indigenous peoples' organisations. This multi-national project is designed to advance and evidence the roles and contributions of indigenous peoples in addressing biodiversity loss in Peru, Kenya, Thailand and the Philippines, and in 2024 added partners in Malaysia to the consortium – Partners of Community Organisations (PACOS Trust). The Pathways project supports the implementation of progressive rights-enabling elements of the Kunming-Montreal Global Biodiversity Framework adopted by parties to the Convention on Biological Diversity in 2022. In October 2024 partners from across the Transformative Pathways project [attended](#) the 16th Conference of the Parties to the Convention on Biological Diversity in Cali, Colombia. At the COP, partners presented the results of their community-based cultural and biological monitoring systems, including at events convened by the German Government's International Climate Initiative, which funds the project. Also present at COP16 were partners involved in the [Conservation Pathways](#) project, co-funded between WWF and Arcadia Fund. This project is aimed at supporting communities to make use of commitments on rights, equity and participation in the target addressing the conservation of 30% of the Earth's surface by 2030 (Target 3). Over 2024, trainings on Target 3, and on conservation policies more broadly, were conducted with partners in Colombia, Thailand, Kenya, Republic of Congo, Cameroon and Guyana.

Under **Conservation and Human Rights**, staff worked across local, regional, and global spaces. In October (also at COP16) the team launched a major guide on [Conservation and Human Rights](#) (published by FPP with [ICCS](#) and the Transformative Pathways consortium). They also continued support to the on-going challenges facing Batwa communities impacted by the Kahuzi-Biega National Park in the Democratic Republic of Congo (DRC). This included supporting Batwa representatives to attend and speak powerfully at a Tenure Facility meeting in Kinshasa where they were able to meet with staff from the Wildlife Conservation Society (WCS)(the current Park managers), ICCN and Government figures. The ACHPR ruling on PNKB, which clearly states both that the Batwa were wrongfully removed from their ancestral lands, and that such fortress conservation approaches fail conservation itself is providing strong leverage for ensuring such dialogue and meaningful action can take place.

In Liberia, progressive changes in national legislation laid the groundwork for intensive work with partners on the possible expansion of the Liberian Protected Area system and Liberia's entry into the carbon market, and what implications this could have for community land rights. In Uganda we have been increasing our support to the Mosopisye of Mount Elgon to help them to meet and negotiate with the Ministry of the Environment, Ministry of Tourism and Office of the President as they seek to regain their rights to their ancestral lands using the 'community tenure on conservation conditions' approach. In Kenya we continued to work with the Mt. Elgon Ogiek, Mau Ogiek, Sengwer and Aweer communities in seeking avenues to secure their customary land, including supporting the Mau Ogiek as they face evictions despite the positive African Court rulings, and the development of community mapping and monitoring systems with the Elgon Ogiek, and their use of these in negotiations with the authorities, in particular through presentations to the National Land Commission.

The women-led East African indigenous community Assemblies that we have been supporting since 2022 continue inter-community dialogue, focused on how communities are engaged in caring for their lands, what forces they are up against, and what support they need from each other, from highlighting the centrality of women, and from other allies in order to continue this stewardship. In January 2024

Assemblies were held in south-west Uganda with the Batwa community there, and then in October 2024 on Ogiek land in the Mau forest complex. In both these cases the communities have been evicted as part of a fortress conservation approach by the authorities. These assemblies included a focus on how to respond to the carbon market, as well as strong legal training by FPP staff combined with participants' reflections on why and how legal victories are, by themselves, insufficient to secure rights. Each Assembly is led by women from the communities and includes a strong focus on the gender dimensions of the land rights struggles.

2024 was a year of intense work for the **Cultural, Biological and Knowledge Diversity** team which continued work on the evolving Monitoring Framework for the Kunming-Montreal Global Biodiversity Framework (GBF), a critical piece of global policy adopted in 2022. FPP, in close collaboration with the International Indigenous Forum on Biodiversity and collaborators, including UNEP-WCMC, the International Land Coalition, FAO, the International Labour Organization, and linking to the Indigenous Navigator and the Transformative Pathways projects, provided detailed inputs in various expert meetings on indicators relevant to indigenous peoples and local communities, and the entire monitoring framework. As a follow up to the 12th meeting of the CBD Working Group on Article 8(j) and Related Provisions in Geneva in November 2023, FPP further engaged in the consultations and discussions around the new Programme of Work on Traditional Knowledge and the future institutional arrangements of the Working Group, and co-organised a Technical Expert Workshop on Traditional Knowledge Indicators in Cambridge, UK. This contributed to a CBD scientific and technical review of traditional knowledge indicators, which fed into the review and update of the Monitoring Framework, expected to be adopted by Parties at the second session of COP-16 in February 2025. In Cali (Colombia), prior to the first session of COP-16, FPP hosted a 2-day consultation workshop with indigenous organisations advancing the development of a new biodiversity module for the Indigenous Navigator based on CBMIS approaches. Working with a range of organisations, FPP also continued to actively engage in the [Human Rights and Biodiversity Working Group](#). The team worked closely with the network of Centres of Distinction on Indigenous and Local Knowledge, including by participating in the 11th Plenary of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES-11) in December 2024 in Namibia, and participated as lead authors in the ongoing IPBES Assessment on Business and Biodiversity and the new Assessment on Monitoring Biodiversity and Ecosystem Services.

The series of publications titled '[Transforming Conservation](#)' launched by FPP in 2023 continued to offer new briefings in 2024 focusing on emerging issues and cases authored by indigenous peoples' organisations with whom the EGP team work. In 2024, briefings included assessment of the legal status of conservation policy in Liberia and an exploration of the links between gender-based violence and conservation.

In **Territorial Governance work** in 2024, our work on the [Indigenous Navigator](#) continued with FPP overseeing partners in Uganda, Guyana, Cameroon and Suriname undertaking community surveys and preparing small-grant proposals. In all four countries, local partners completed their own national and community surveys on the status of indigenous peoples' rights. This data will be used in the next phase of the project to conduct advocacy and small projects on the issues of most concern. Under complementary funding, we continued to support self-determined projects in Liberia (Cestos Senkwehn), in Costa Rica (Broran), in Peru (the Kichwa), in Indonesia (the Toba Batak and Yuni), in Cameroon (Assoumindele and Se'eh), and in Suriname (Donderskamp), through an emerging support mechanism for direct community access – the [Forest Visions](#).

In 2024 the **Cultural and Ecological Resilience workstream** continued its active engagement on the support team (secretariat) of the Global Network on Indigenous-led Education (ILED). In 2024 ILED has gained significant momentum, introducing new ways to empower Indigenous women and youth in activities related to language and culture. Through 9 grassroots initiatives supported by the growing ILED small grants fund, member communities in Thailand, India, Philippines, Peru, Panama, Colombia, Uganda, and Kenya, strengthened oral traditions and indigenous languages, revitalized knowledge of

medicinal plants as part of education, and implemented field-based environmental conservation education, among others. New members have recently joined (including from Mexico and Indonesia) and new initiatives are in development.

The [2024 Youth Fellowship programme](#) facilitated hands-on engagement from ambitious young members, who had various meetings among themselves and shared their stories in podcasts and Instagram posts. Recognizing Indigenous women as knowledge holders and acknowledging their contributions has also been a highlight of the work this year, with the "[Women as Educators](#)" prize and campaign. Exchanging, networking, sharing knowledge, and building solidarity are core principles that enhance ILED's role as a learning network. In 2024 many in-person and online meetings were organised, despite challenges related to language, communication, and the remote locations. Significant were the Latin America women's exchange in the Wiwa territory (with 30 participants from 8 countries) focussing on collective care around pregnancy, childbirth and care of newborns in August 2024, and the global online meeting on 'indigenous curricula and learning materials' in December 2024. The ILED Network has significantly increased its social media presence, especially on [Instagram](#), and via [podcasts](#). The second [Annual Report 2023-2024](#) was completed at the end of 2024.

The CER work has also endeavoured to extend support to partners in the Congo Basin, where partners and FPP staff flagged urgency and need to support more cultural/knowledge work and engage youth, but for which there was not much scope in existing grants. A number of small initiatives were able to start, including on improving traditional midwifery practices, knowledge-sharing work involving elders and youth around traditional practices in the forest, and preparations for cross-border learning visits.

Through the SwedBio-funded 'renewing cultural and biological diversity' project, we supported on-going work with local partners in Suriname, Guyana, Panama, Thailand, Bangladesh, and Cameroon, plus work in some marine and coastal areas (Antigua, Tuvalu, Madagascar), focusing on inclusive and strong leadership, community-based initiatives for conservation and restoration, sustainable livelihoods, revitalisation of traditional knowledge, and empowerment of local groups to participate in key processes at national and international levels. We managed to secure an extension of this programme to the end of December 2025.

The programme was funded in 2024 with grants from the Arcadia Fund, Arcus Foundation, Ashden Trust (now the Aurora Trust), European Commission, Ford Foundation, Good Energies, the International Climate Initiative of the German Government (IKI), International Labour Organisation, International Working Group on Indigenous Affairs (IWGIA), Nia Tero Foundation, The Christensen Fund, Rainforest Foundation US, Rainforest Fund, Sall Family Foundation, SAGE Fund, SwedBio at the Stockholm Resilience Centre, Size of Wales, Waterloo Foundation, Wellspring, and WWF-US.

DIRECTORS & TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year under review were:

M Pimbert (Chair)	SP Finn
R Halip (Co-Chair)	S Roberts
MJ Artist	P Borraz
P Kitelo	C Kalafatic
L Erickson (resigned 17 March 2025)	R Williams

All the Trustees are eligible to remain on the Board of Trustees for a five year term at which time they are eligible for re-election at the Annual General Meeting.

The Board of Trustees are entitled to appoint additional Trustees and the methods, policies and procedures within the charity for recruitment, appointments, induction and training for Trustees are continually reviewed.

ORGANISATION STRUCTURE

The charity is administered by the Trustees who meet twice a year in the summer and winter and who have regular contact throughout the year. At the summer Trustees' Meeting the governing document is reviewed to ensure activities remain within permitted guidelines. Trustees are recruited and appointed by the existing Trustees based on an assessment of skills and experience. New Trustees receive a Board pack of papers and institutional policies before attending their first meeting. At a new Trustee's first Board meeting procedures and policies are explained by existing members. There is also an induction meeting with the Director and other senior staff members as appropriate. The Audit Committee (a sub-committee of the full Board) meets twice a year in preparation for the summer and winter full Board meetings, in addition to meeting on other occasions as required.

The Programme Coordination Management Team has a collective role in ensuring cross programme coordination and enabling FPP to remain true to its mission and values, strategic, responsive, fair, resilient, accountable and effective. It supports the development and renewal of FPP's strategy, learning from past and present work, and enhancing our effectiveness to face complex challenges as well as contributing to finding solutions to operational challenges and funding gaps. The group meets every four to six weeks with subgroups of this team meeting between these meetings as required.

One inflationary increase of pay was approved by the Board in 2024 and awarded to management and staff, of 2.6% from 1st January 2025. Remuneration for key management personnel is set at the time of recruitment and is reviewed on an ad hoc basis as and when required.

WORKING WITH PARTNERS

FPP builds long term relationships with local non-governmental organisations in country working with local communities, providing technical support and training to enable the communities to secure their rights, control their lands and decide their futures.

Together, FPP and its partner organisations develop programmes of work for which funding is sought. Once funding is secured activities are implemented under the terms of the respective grants. A summary of each restricted grant's purpose is set out in Note 11.

LEGAL STATUS

The charity was incorporated as a company limited by guarantee on 29 October 1999 and registered as a charity on 24 August 2000. The liability of the company's members for its debts is limited to their guarantee to contribute such amounts as may be required, not exceeding £1, to the assets of the company if it should be wound up whilst he/she is a member or within one year after he/she ceases to be a member.

FINANCIAL REVIEW

The charity's income for charitable activities in 2024 included grants for restricted activities of £5,798k (2023: £5,732k) and unrestricted fund grants of £1,333k (2023: £2,433k) of which £620k represents an amount accrued, in relation to Waterloo and CHK which will be received over the next 2-5 years, as shown in note 2. Donations in the year were £91k (2023: £44k). Total income amounted to £7,260k (2023: £8,237k). Grant proposals to Aurora Trust, Arcus Foundation, The Christensen Fund, File Foundation, GIZ, Packard Foundation, REDAA, Sall Family Foundation, Swedish Postcode Foundation and Waterloo have been successful, starting in 2024 and are medium to long term projects. The total number of grants decreased from 58 to 49.

Total expenditure on charitable activities amounted to £7,095k (2023: £6,838k). These are broken down into Staff and Related Personnel Costs at £2,918k (2023: £2,512k), Direct Programme Costs at £3,908k (2023: £4,002k), Support Costs at £162k (2023: £151k) and Governance at £49k (2023: £53k). The details of these costs are in Note 4. Our transfers to partners are analysed by country in Notes 4a and 4b. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long-term working relationships) to carry out agreed activities in accordance with our funding agreements.

Details of funding sources are shown in Note 2 to the accounts and details of how expenditure has met the objectives are set out in the summary of activities earlier in this report. The title of each restricted income stream is detailed in Note 11.

We work closely with local partners in all the countries funded by our grants and have developed systems for due diligence assessments and capacity building to enable them to implement the activities on the ground where necessary. Travel by FPP staff and consultants has been closely linked to workshops, and implementation levels by partners have been steady under IKI and current and new donors.

Total funds available at 31 December 2024 amounted to £5,832k (2023: £5,762k) of which £2,612k (2023: £2,615k) related to Restricted Funds and £3,220k (2023: £3,146k) was available for unrestricted purposes. At 31 December 2024 there were 0 restricted fund balances in deficit (2023: 2). The deficits in total sum to £0k (2023: £62k).

We are continuing to seek further funding to expand our work and were very pleased to have been selected for the Ford BUILD grant, which started in early 2022 and in 2023 we signed a new contract for \$2,350,000 of unrestricted funding until the start of 2027. This grant allows us to invest in the organisational resilience, at both an operational and strategic level, which will help secure the future of FPP.

The Trustees are satisfied that the charity's activities during the year have met their objectives and are satisfied with the financial position at the year end.

RESERVES POLICY

The Trustees have reviewed FPP's need for reserves in line with the guidance issued by the Charity Commission where the term "reserves" describes that part of a charity's income funds that is freely available for its general purposes at the Trustees' discretion in furtherance of any of the charity's objects.

The Trustees believe that FPP should hold financial reserves (an Emergency Operating Reserve (EOR)) because:

- i) It has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation; and
- ii) It requires protection against catastrophic or lesser but damaging events. An EOR provides the ability to continue operating when such events might arise.

The Trustees believe that the level of the EOR should normally be the equivalent of a minimum of four months' (non-project funded) organisational operating costs plus four months' salary commitments for all staff. This would currently amount to approximately £1,031k (2023: £946k). The intention of the Trustees remains that the EOR is maintained at or above this minimum level wherever possible while recognising that there will be fluctuations in reserves from year to year and with the goal to increase EOR to 5 months operational costs over time. At 31 December 2024, the free reserves, were £3,220k (2023: £3,146k). Free reserves include fixed asset investments of £531k (2023: £516k) as the investments are held in deposit accounts and are freely available to use were the need to arise.

During 2024 under the provisions of the Charity SORP (FRS 102), FPP accrued £701k of the Ford Build grant, £500k Waterloo grant and £120k CHF future cash tranches. This has significantly increased the level of Unrestricted Funds at 31 December 2024 on the SOFA to £3,220k (2023: £3,146k). FPP will receive the cash over a number of years which means that there is a correspondingly large accrued income asset on the Balance Sheet.

Excluding the future recognised income (of the Ford Build, Waterloo and CHK) from unrestricted reserves would leave a balance of £1,899k as at 31 December 2024. However, £773k of this balance, whilst unrestricted, represents income from grants which have planned expenditure against them. Such expenditure relates, inter alia, to programmatic support and/or organisational strengthening. If this future planned expenditure is removed, the balance, which FPP refers to as core unrestricted reserves, is £1,123k. These unrestricted core reserves are built up over time, with no expenditure forecast against them, to provide an Emergency Operating Reserve (EOR). We plan to draw down £132k of these core reserves during 2025 in order to continue to maintain our operational capability during the year. Budgeted unrestricted core reserves at the end of 2025 are therefore £991k which comes just lower than the desired EOR level of 4 months operational costs. As set out above, the Board aims to increase the level of the EOR to a minimum of 5 months operational costs which would require increasing levels of core support funding in the future.

INVESTMENT POLICY

The Trustees aim to hold funds in ethical investments or interest-bearing accounts wherever possible. Part of the unrestricted reserves of £531k (2023: £516k) are held with ethical institutions (Triodos Bank and the CCLA) on deposit. For daily transactions and working capital demands the charity requires the flexibility and responsiveness that a multinational bank provides. This means that all restricted reserves and the balance of unrestricted reserves (£1,368k at year end) are held in interest bearing accounts with the organisation's main bank, NatWest.

FUTURE PLANS

As detailed above, FPP's strategic approach and impact centres on long term relationships of support and solidarity with the communities, peoples and partner organisations it works with. As in 2023 and 2024, FPP's focus in 2025 will continue to be on strengthening the organisation's core capacities, developing a sustainable funding model (including by increasing the proportion of unrestricted core mission support from new and existing donors), ensuring FPP's diverse staff are well supported, and increasing collaboration with other organisations at community, national and international levels to address the complex threats that forest communities are facing.

2025 will continue to build on the organisational and strategic strengthening that was developed during 2023 and 2024, thanks to BUILD-programme core support provided by the Ford Foundation. In particular, 2025 will see the culmination of a process of generating a 5-year Strategic Framework Plan (2025-2030), the foundations of which were established through a thorough partner consultation in 2022, and an internal collaborative process during 2023. This is intended to ensure that FPP's organisational and strategic effectiveness and resilience can be rooted in, and boosted by, a well-articulated and costed strategic framework, that is matched by a strengthened approach to organisation-level Monitoring, Evaluation and Learning (MEL). 2025 will also see the launching of FPP's new website, rebuilt during 2023 and 2024. Organisational strengthening taking place in the context of BUILD in 2025 will continue to focus on management, governance and security, financial resilience and funding, and monitoring, evaluation and learning.

Strategic priorities are set and regularly reviewed for each of the 20+ main countries in which FPP works and in each of its thematic focus areas. These strategic priorities reflect the emerging challenges and opportunities in each area of FPP's work, allowing agility on the one hand and continuity of engagement on the other. The major difference in 2025 will be that these country and programme-specific strategic priorities have been reflected and aggregated in the Strategic Framework Plan 2025-2030.

The consultative process of developing the Strategic Framework Plan honed down our strategic priorities for 2025 and beyond to 2030. They are necessarily mutually reinforcing in order to have the biggest impact for communities seeking to uphold their rights and defend their forests and cultures. Through the strategic review, the following four existing strategic priorities were newly defined as four Outcomes with the identified Strategic Priorities needed to achieve the Outcomes:

Outcome 1: Strong and Self-governing Peoples and Communities

- Increase support for the **strengthening, development and revitalisation of community governance** including through FPIC protocols, life plans, working with youth and women's groups to support the emergence of next generation leadership.
- Increase technical and other support to **community-led territorial management**, conservation, restoration and sustainable use actions and initiatives.
- Investing in **cultural resilience initiatives** to support revitalisation and intergenerational transmission of knowledge.
- **Support communities to mobilise, heal and unite** to assert their human rights in response to external and divisive threats to their lands, territories and resources.
- Increase the number of partners receiving direct grants, including via the Forest Visions Partnership, **to support their self-determined initiatives**.

Outcome 2: Just diverse and sustainable economies

- Improved **corporate accountability** by:
 - i) Strengthening **content and enforcement of laws** (e.g. EU, UK) and **commodity certification and industry assessment standards** (e.g. RSPO, FSC, IRMA and ART) to hold companies accountable for violations of indigenous and forest peoples' rights, with a

- particular focus on rigorous auditing and verification processes, enforcement of grievance mechanisms and access to legal and other remedies (consistency with Afi as an indicator)
- ii) identifying and **exposing the links between human rights violations** experienced by indigenous and forest peoples, and the **responsibilities and obligations of downstream actors, investors, and opaque corporate groups/shadow companies** in the agricultural, extractive and nature market sectors
- Ensure human rights are protected in market and non-market **biodiversity and climate finance** approaches including through strong grievance mechanisms, and that any financing these approaches provide for indigenous and forest peoples is direct and equitable in recognition of their rights and contributions to nature and climate protection.
 - Promote recognition and support for indigenous and forest peoples' **systems of self-determined conservation and sustainable use** using the Global Biodiversity Framework and CBD, the World Heritage Convention and the IUCN multi-stakeholder fora.
 - Support communities and partners to collaborate and share learnings on initiatives related to sustainable livelihoods and local economies emerging from outcome 1.

Outcome 3: Effective, accessible and just legal systems

- Continue to develop cutting edge human rights jurisprudence through **strategic litigation** at the international, regional and national levels **to domesticate, implement and enforce international human rights law**.
- Improved **recognition** and **enjoyment** of land and resource ownership, access, use and control rights, including through **restitution**:
 - in places where there is limited or no legislative or judicial recognition of these rights (e.g. in Congo basin, Suriname, Thailand)
 - in places where there is (some) legislative or judicial recognition but where the extent, quality and implementation is limited (e.g. Peru, Colombia, Guyana, Indonesia, Liberia, Kenya, Uganda)
- Increased support to the maintenance and strengthening of customary legal systems.
- Advocate for the development of corporate accountability laws at national level in countries where indigenous and forest peoples live.
- Advance accountability, redress and conflict resolution mechanisms for addressing rights-violating conservation.

Outcome 4. Building solidarity and resilience

- Enable **community-to-community exchanges**, to enhance capacity sharing on strategies used to assert, realise and defend their rights, to bring together constituencies for change and support movement building.
- Enhance **collaboration, including by partners**, with key existing organisations, platforms and networks supporting indigenous and forest peoples' rights and interests.
- Scale up provision of rapid response and prevention assistance **to the protection and defence of land rights defenders**.
- Advocate for **changes in the funding ecosystem** to make funding more responsive to the rights and needs of indigenous and forest peoples.
- Channel **organisational strengthening** and capacity building support to partners through accompaniment, training and finance.

These along with the organisational strengthening priorities and a newly illustrated Theory of Change being created in 2025, will guide our work during the remainder of 2025 and beyond to 2030.

FUNDRAISING ACTIVITIES

The Trustees reviewed the charity's fundraising at the Annual General Meeting in 2024 and also at the November 2024 Board Meeting. PCMT monitors fundraising throughout the year. Fundraising expenses are categorised in terms of staff time taken to write funding proposals and budgets. Many proposals are for grants from funders with whom we have existing relationships and so are often part of the grants that are in progress. Applications to new funders or for different pieces of work can take more time to prepare and put together but the staff time is not an additional cost to that contracted to carry out the project work. Fundraising costs are reported in the Statement of Financial Activities as £94k (2023: £61k). The charity had no fundraising activities requiring disclosure under s162A of the Charities Act 2011.

PUBLIC BENEFIT

The Trustees have regard to the Charity Commissioners' guidance on public benefit and the activities carried out are consistent with the requirements. The overseas projects carried out are to assist local communities to improve their living conditions and environment. Taking the Charity Commission's guidance into consideration, the Trustees are satisfied that our public benefit requirements have been met.

RISK MANAGEMENT POLICY

The Board is ultimately accountable for dealing with risk.

The identification and assessment of risks is done by management on a rolling basis with the Board able to add, subtract, elevate or relegate.

The assessment of gross risk is based on:

- Severity of impact
- Likelihood of occurrence

In order to meet its fiduciary responsibilities and govern FPP to achieve its mission most effectively, the involvement of the Board can be described as:

- Input to identification and oversight of 'High Level' risks and opportunities. A 'High Level' risk can be strategic (does this risk mean that FPP does not make a difference?) or Operational (does this risk fundamentally threaten FPP's ability to continue?)
- Sets risk appetite
- Seeks reassurance that **processes** are in place for managing operational risks rather than getting into the detail of management
- Monitors 'High Level' risks
- Holds management accountable for running the processes and taking mitigating actions
- Receives reports of critical incidents (e.g. major fraud, kidnap)

The Board signs off policies which have a high-risk component (e.g. staff security).

The risk register is the primary tool used by the Board to monitor risk. At each Board meeting management reports on the movement in the 'High Level' risks (getting worse, staying the same, getting better) that have occurred because of changes in the operating environment or management action.

The 'High Level' risks with the highest score identified in the most recent review of the register and mitigating actions are:

1. Risk – Staff put at risk where there are security issues in high-risk countries where we work or travel to.

Mitigation – Provide security training where appropriate and assess the country risk situation regularly.
2. Risk – Behaviour contrary to our safeguarding policy occurs in the workplace or in the field, by FPP staff, consultants or partners.

Mitigation – Continue work with country leads on safeguarding tools to use with partners and communities. Updated Safeguarding Complaints and Allegations flow chart (in 4 languages). Continue implementation of safeguarding plan.

3. Risk – Occurrence of internal and external fraud, corruption and aid diversion.

Mitigation – Increased capacity in the finance team allows for greater engagement with and monitoring of partners.

FPP has continued to take steps to further strengthen safeguarding across its work including through the development and rollout of its code of conduct, safeguarding policy and adapted partner due diligence methodology. Training has been carried out with all staff in 2024.

During 2024 FPP has not reported any safeguarding incidents or fraud incidents to the Charity Commission.

GOING CONCERN

The trustees have reviewed the plans and forecasts for 2025 and 2026, including reviewing the assumptions for the forecasts. As at the date of signing these financial statements, the Trustees' and the management team's forecasts up to 31 December 2026 indicate that the Charity will be able to continue to operate as a going concern. Even the most pessimistic scenario shows that the organisation can continue to operate as a going concern, albeit at a much lower level and capacity than present. The Trustees and the management team are regularly monitoring the position to determine the right way forward as events unfold.

RELATED PARTIES

The related party transactions during the year are disclosed in Note 14.

TAXATION STATUS

The Company is a charity within the provisions of the ICTA 1988 (Income and Corporation Taxes Act) and hence no corporation tax is payable on income received, which is properly applied for its primary purpose.

CHARITY GOVERNANCE CODE

FPP senior management and board trustees continue to ensure FPP complies with the UK regulatory environment for charities, including the Code.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of FPP for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act and the provisions of the charity's constitution. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418(2) of the Companies Act 2006) of which the company's auditors are unaware and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

AUDITORS

A resolution will be put to the Annual General Meeting proposing that Crowe U.K. LLP will be re-appointed as auditor.

ON BEHALF OF THE BOARD:

[Signature redacted for security]

R Williams

TRUSTEE

Date:

15 May 2025

Opinion

We have audited the financial statements of Forest Peoples Programme ('the charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 18 and 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were taxation and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, designed audit procedures to test the timing of grant income, reviewing accounting estimates for biases, reviewing regulatory correspondence including that with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

[Signature redacted for security]

Tara Westcott
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
4th Floor
St James House
St James Square
Cheltenham
Gloucestershire
GL50 3PR

Date: 22 May 2025

FOREST PEOPLES PROGRAMME
STATEMENT OF FINANCIAL ACTIVITIES
[incorporating an income and expenditure account]
For the year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2024	2024	2024	2023
	Note	£	£	£	£
Income from					
Charitable Activities	2	1,333,131	5,797,810	7,130,941	8,165,354
Donations		86,831	4,000	90,831	44,453
Bank Interest		37,182	830	38,012	26,813
Total		1,457,144	5,802,640	7,259,784	8,236,620
Expenditure on					
Charitable Activities	4	1,336,280	5,758,984	7,095,264	6,838,110
Raising Funds		47,527	46,915	94,442	60,602
Total		1,383,807	5,805,899	7,189,706	6,898,712
Net Income / (Expenditure)	5	73,337	(3,259)	70,078	1,337,908
Other recognised gains and losses					
Transfers between funds		-	-	-	-
Net movement in funds		73,337	(3,259)	70,078	1,337,908
Reconciliation of Funds:					
Total funds brought forward:		3,146,434	2,615,145	5,761,579	4,423,671
Total funds carried forward:	11, 12	3,219,771	2,611,886	5,831,657	5,761,579

The notes on pages 26 to 48 form part of these financial statements

FOREST PEOPLES PROGRAMME

BALANCE SHEET 31 December 2024 Registered No. 03868836

	Note	2024 £	2023 £
Intangible Fixed Assets:			
Website	7	-	-
Fixed Assets:			
Interest Bearing Deposit Accounts	8	530,598	515,912
Current Assets:			
Debtors	9	2,258,286	2,180,889
Cash at Bank and in hand		3,227,557	3,269,932
		6,016,441	5,966,733
Current Liabilities:			
Amounts falling due within one year			
Creditors	10	184,784	205,154
Net Assets		5,831,657	5,761,579
The funds of the charity:			
Restricted Income Funds	11	2,611,886	2,615,145
Unrestricted Funds	12	3,219,771	3,146,434
Total charity funds		5,831,657	5,761,579

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. These financial statements have been prepared in accordance with the Companies Act 2006 and Financial Reporting Standard 102. The financial statements on pages 23 to 48 were approved and authorised for issue by the Trustees on 15 May 2025 and signed on their behalf by:

[Signature redacted for security]

R Williams

TRUSTEE

The notes on pages 26 to 48 form part of these financial statements

	Note	2024 £	2023 £
Cash flows from operating activities:			
<i>Net cash provided by operating activities</i>	15	(7,280)	192,172
Cash flows from investing activities			
Interest from investments		38,012	26,813
<i>Net cash provided by investing activities</i>		38,012	26,813
<i>Change in cash and cash equivalents in the reporting period</i>		30,732	218,985
Cash and cash equivalents at the beginning of the reporting period		3,785,844	3,687,888
Change in cash and cash equivalents due to exchange rate movements		(58,421)	(121,029)
<i>Cash and cash equivalents at the end of the reporting period</i>	16	3,758,155	3,785,844

The notes on pages 26 to 48 form part of these financial statements

1. ACCOUNTING POLICIES

Company Information

Forest Peoples Programme is a registered charity and as such is a non-profit making organisation. The number of members at 31 December 2024 is 10 and their liability on a liquidation is limited to £1 each. Forest Peoples Programme is registered as a company limited by guarantee with no share capital, in England and Wales under number 03868836 and its registered office is 1c Fosseyway Business Centre, Stratford Road, Moreton-in-Marsh, GL56 9NQ. Forest Peoples Programme is a Public Benefit Entity registered with the Charity Commission under number 1082158.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standards.

Income

All income is accounted for gross.

Income from donations and grants, including government grants, is included in income when there is evidence of entitlement, the amount can be measured and the receipt is probable. When donors impose conditions which have to be fulfilled before the charity becomes entitled to such income, the receipt of income is not included in income until the pre-conditions for use have been met. Investment income is included when receivable.

Expenditure

All expenditure is accounted for gross, including irrecoverable VAT, and is recognised on an accruals basis as a liability is incurred. Expenditure is allocated to specific projects and administration costs are allocated against projects in accordance with the terms of the project contracts.

Allocation of Costs

The Charitable Activity Costs include all costs attributable to delivering and supporting the main charitable activities of the organisation. All support costs are allocated to Charitable Activities.

The expenditure on raising funds is the cost of applying for new and renewing existing grants.

Contributions to Overheads are apportioned to contracts in accordance with agreed contract terms. They are allocated to specific overheads when the budget lines within a grant agreement specify that this is the case. For most of our grants this is not the case and overhead contributions are set against the unrestricted overhead and staff costs of the organisation within the financial year.

Field Costs are part of Charitable Activity Costs. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long-term working relationship) to carry out agreed activities in accordance with our funding agreements.

Intangible Fixed Assets and Amortisation

Intangible fixed assets with a value greater than £5,000 are capitalised at cost and written off by equal annual instalments over their expected useful lives (website expected in 2025: 3 years).

Financial Instruments

With the exception of fixed asset investments as noted below, the charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like accounts receivable and trade and other accounts payable.

Basic financial assets and liabilities that are payable or receivable within one year, typically trade payables or receivables, are measured initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

Fixed asset investments are investments held for the longer term and deposits, with a maturity of longer than three months. Deposits within fixed asset investments are held as long-term cash deposits i.e for longer than twelve months, and earn a fixed rate of interest. Cash which is needed for daily grant expenditure is held as cash and cash in hand. Some bank accounts are interest bearing but the balances on these accounts fluctuate on a regular basis.

Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds: these are funds which can be used in accordance with the general charitable objects of the charity at the discretion of the Trustees. Within the unrestricted funds, designated funds can be set aside for specific areas of work by the Programme Coordination and Management Team. This separation is an internal matter and the funds are deemed to be fully flexible.
- Restricted funds: these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Going Concern

FPP prepared 2025 and 2026 budgets and forecasts which take into account expected changes in the funding streams and which demonstrate that the charity will be able to continue to operate for the foreseeable future. The charity has identified secured funding over the next 12-18 months. In addition, it has also identified grant funding renewals and opportunities which have been applied for or are in the process of being applied for and which the Trustees have a high expectation will be successfully secured. Based on this funding and the related expenditure models the Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence and meet all its obligations as they fall due in the normal course in the short to medium term. On this basis, the Trustees consider it appropriate to continue to prepare the financial statements on the going concern basis.

Foreign Currencies

Transactions in foreign currencies are recorded at monthly rates during the year. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

Presentational and Functional Currency

The functional currency of FPP is considered to be pounds sterling because it is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling.

Pensions

Auto-enrolment was applicable for FPP from 1 July 2016 and the charity follows the guidelines for pension contributions according to the auto-enrolment rules. The pension scheme is a defined-contribution scheme administered by Aviva. Eligible staff are auto-enrolled, unless they request to opt-out. Staff may contribute more than the statutory minimum contributions for employees. The charity follows the minimum contribution levels for employers. Pensions are allocated across funds in the same way as salary costs.

Operating Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Judgements in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include the following:

Accruals

Included in accruals are liabilities where the amount and/or timing of its settlement is uncertain.

An accrual is only recognised where:

- There is a present obligation at the reporting date as a result of a past event;
- It is probable that a transfer of economic benefit will be required in settlement; and
- The amount of the settlement can be estimated reliably.

Deferred Income

Income is recognised when there is evidence of entitlement, the amount can be measured and the receipt is probable. Where terms and conditions have not been met, or, uncertainty exists as to whether FPP can meet the terms and conditions otherwise within its control, the income is not recognised but deferred as a liability until it is probable that the terms and conditions imposed can be met.

2. INCOME FROM CHARITABLE ACTIVITIES

RESTRICTED INCOME GRANTS	2024 £	2023 £
Allen & Overy Foundation	-	50,000
Arcadia	208,255	209,255
Arcus GLOBAL 2024-26	435,354	-
Arcus Foundation Multi-Country	-	380,909
Arcus Liberia 23 via SESDev	28,399	28,604
Aurora Trust Alumni Network	15,879	-
Aurora Trust - Shadow Companies	-	128,258
Aurora Trust - Chatham House event	-	8,547
Aurora Trust Peoples' Legal Sch	14,291	11,917
Aurora Trust - Indonesia 2024	67,980	-
Christensen Mosopisyek 2024	19,841	-
CFLI Canada Fund for LI 24	29,019	-
Climate and Land Use Alliance - 2021-25	5,701	(11,905)
CLUA 3rd Leadership Course 25	7,874	-
Climate Justice Resilience Fund 2023 (COP 28)	-	6,557
CJRF Global 2024 COP29	7,143	-
Digital Democracy Mapeo 2023	-	984
ECF EU Advocacy 2023-24	42,373	43,478
ECF EU Advocacy 2024-25	36,017	-
File Foundation SLRC 2024-26	259,843	-
File Foundation - Global	313,643	387,312
File Foundation SLRC 2023	-	194,444
Ford Foundation - Zero Tolerance Initiative	78,740	107,438
Freedom House 2023	17,497	17,857
Front Line Defenders	2,917	-
Full Circle DRC 2024-26	165,792	-
Full Circle DRC 2022-24	-	123,967
Full Circle DRC 2024-26 Millipede Foundation	39,683	-
GIZPECO 2024-25	250,852	-
Global Greengrants EDC Peru 24	11,905	-
Good Energies Foundation - SLRC	-	353,982
HCV Network PoM 2023	20,169	9,099
HCSA Phase III	-	17,951
Good Energies via YMKL 2024-26	20,168	-
Sub total	2,099,335	2,068,654

INCOME FROM CHARITABLE ACTIVITIES (cont'd)

RESTRICTED INCOME GRANTS	2024 £	2023 £
Sub total brought forward	2,099,335	2,068,654
International Climate Initiative (IKI)	1,659,304	1,581,591
IWGIA - Indigenous Navigator 2022-25	182,410	179,859
JJCT Emergency Fund Peruvian Amazon	-	29,145
JJ Charitable Trust Kichwa radio in San Martin	-	12,397
Joseph Rowntree CT PBI 2023-5	27,000	9,000
Nia Tero Foundation - Global	58,515	61,475
Nia Tero Foundation - 2021	-	(595)
Open Society Foundation Caribbean via SRDC	-	(1,252)
Paul K. Feyerabend Foundation	749	-
Packard Foundation - Indonesia	-	162,602
Rainforest Fund - Costa Rica 2023	38,917	72,074
Packard Foundation via YMKL 2024-26	22,901	-
Rainforest Foundation US - Guyana 2023	27,380	79,492
RF Alliance AFI 2023	12,698	12,585
Royal Anthropological Institut	-	16,000
Rutu Foundation 2023	7,185	5,493
SAGE 2023 Indonesia	1,181	10,541
REDAA	500,000	-
Sage Peru 2023	25,197	23,388
Sall Family Foundation 2022/23	-	(715)
SECO Indonesia	78,621	118,052
ReWild Kawari Funds PNP 2024	12,603	-
ReWild Kawari Funds Carbon Market translations	8,661	-
Rutu Foundation Congo Basin 2024	6,982	-
Size of Wales Kenya 2023-24	15,000	5,000
Size of Wales Peru Rapid Res2024	5,000	-
Size of Wales Peru Match 2023	26,000	25,209
Sobrato Foundation 2023-25	-	624,043
Synchronicity Global Foundation	3,000	-
SwedBio at the Stockholm Resilience Centre 2021-24	271,599	259,465
Swedish Postcode Lottery Foundation	504,042	-
Swedish Postcode Foundation - Peru & Columbia 2022-23	-	(3,985)
Tenure Facility- APA	52,155	-
Tenure Facility- SRDC	21,088	-
Voice via CIPDP	-	2,523
Waterloo Foundation - Responsible Finance Programme	-	67,000
Wellspring 2022 Gender	16,998	73
Wellspring Philanthropic Fund - Zero Tolerance Initiative 2023	3,289	234,389
WWF OECMs 2023	110,000	78,740
TOTAL RESTRICTED INCOME	5,797,810	5,732,243

2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)

UNRESTRICTED INCOME	2024	2023
	£	£
Sall Family Foundation	209,924	158,196
Christensen Fund - EGP 2024-26	204,724	-
CHK Foundation 2024	180,000	-
Ford Build 2022-2026	388	2,274,915
Packard Foundation Indonesia 2024	238,095	-
Waterloo 2025-29	500,000	-
	1,333,131	2,433,111
TOTAL INCOME FROM CHARITABLE ACTIVITIES	7,130,941	8,165,354

Included in 2024 unrestricted income is £620,000 additional accrued income in relation to the Waterloo foundation and CHK foundation and the cash will be received in the next 2 – 5 years.

In 2023, Unrestricted income included £1,212,222 of accrued income from Ford Build, recognised under the provisions of the Charity SORP (FRS 102) and receivable over the implementation of the project. In 2024, £701,349 was still outstanding and will be received in the next 2 years.

3. TAXATION

As a charity, FPP is generally exempt from corporation tax on income it receives which is properly applied for its charitable purpose.

4. CHARITABLE ACTIVITY COSTS

	Note	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Staff and Related Personnel Costs					
UK Salaries & Fees		715,927	1,070,385	1,786,312	1,614,522
Overseas Staff Fees		147,529	623,246	770,775	589,154
Consultants		75,103	244,682	319,785	279,137
Other Staff Costs		36,914	4,140	41,054	29,145
		<u>975,473</u>	<u>1,942,453</u>	<u>2,917,926</u>	<u>2,511,958</u>
Direct Programme Costs					
Travel and Project Monitoring		43,839	271,008	314,847	297,215
Translation, Publications and Research Documents		32,723	104,436	137,159	89,693
Equipment & IT		112,088	19,648	131,736	132,515
Indigenous Participation		44,936	273,510	318,446	277,808
Field Costs (incl transfers to Partners) 4a		317,736	2,637,794	2,955,530	3,179,068
Workshops		6,648	43,654	50,302	25,444
		<u>557,970</u>	<u>3,350,050</u>	<u>3,908,020</u>	<u>4,001,743</u>
Support Costs					
Rent, Rates and Insurance		59,656	107	59,763	49,028
Light, Heat and Cleaning		8,465	-	8,465	11,637
Telephone and Communications		7,421	3,682	11,103	10,127
Communications and Visibility		4,242	9,054	13,296	14,815
Membership Subscriptions		6,206	13,005	19,211	7,981
Postage and Stationery		2,167	2,634	4,801	4,052
Bank Charges and Interest		11,811	20,327	32,138	27,512
Sundry Expenses		12,649	591	13,240	25,491
		<u>112,617</u>	<u>49,400</u>	<u>162,017</u>	<u>150,643</u>
Governance					
Auditor's Remuneration		26,022	22,616	48,638	46,400
Legal & Professional Fees		34	208	242	6,337
		<u>26,056</u>	<u>22,824</u>	<u>48,880</u>	<u>52,737</u>
Contribution to overheads		(397,841)	397,841	-	-
Foreign Exchange Losses/(Gains)		62,005	(3,584)	58,421	121,029
Total Charitable Activities		<u><u>1,336,280</u></u>	<u><u>5,758,984</u></u>	<u><u>7,095,264</u></u>	<u><u>6,838,110</u></u>

4a. FIELD COSTS

	2,024	2023
	£	£
Transfers to Partners By Country:		
Antigua and Barbuda	6,038	6,058
Bangladesh	28,361	47,051
Brazil	-	794
Cameroon	146,467	70,031
Colombia	100,029	169,824
Costa Rica	36,758	42,914
Democratic Republic of Congo	211,889	138,265
Ecuador	3,150	4,078
Guyana	125,151	69,232
Indonesia	422,873	670,439
Kenya	222,279	279,154
Liberia	31,265	49,478
Madagascar	13,968	13,490
Malaysia	61,171	-
Namibia	3,150	3,306
Nepal	3,175	12,191
Netherlands	11,745	-
Nigeria	-	3,175
Panama	19,794	25,736
Paraguay	5,679	41,861
Peru	384,475	400,027
Philippines	101,466	167,005
Republic of Congo	111,456	39,160
Suriname	91,842	119,389
Sierra Leone	-	2,657
Tanzania	11,339	12,295
Thailand	375,253	306,068
Tuvalu	8,750	-
Uganda	70,026	67,541
United Kingdom	195,297	290,883
USA	-	7,655
Venezuela	7,470	934
	2,810,316	3,060,691
Equipment for Partners	42,612	10,159
Other Field Costs	102,602	108,218
	2,955,530	3,179,068

4b. TRANSFERS TO PARTNERS

		2024	2023
Transfers to Significant Partners:		£	£
Asia Indigenous Peoples Pact Foundation	Thailand	110,003	93,356
AKAR Foundation	Indonesia	66,717	82,524
Actions pour la Promotion et Protection des Peuples et Espèces	Democratic Republic of Congo	70,303	21,309
Centre d'Accompagnement des Minorités Vulnérables	Democratic Republic of Congo	90,481	73,849
Chirapaq - Centro de Culturas Indígenas del Perú	Peru	84,799	67,026
Chepkitala Indigenous People Development Project	Kenya	112,996	97,336
Federación de Comunidades Nativas del Ucayali y Afluentes	Peru	59,794	67,665
El Gobierno Territorial Autónomo de la Nación Wampis	Peru	89,378	105,164
University of Oxford's Interdisciplinary Centre for Conservation Science	United Kingdom	68,144	129,560
Instituto de Defensa Legal	Peru	67,861	86,706
Indigenous Information Network	Kenya	81,403	77,575
Inter Mountain Peoples Education and Culture in Thailand Association	Thailand	147,621	105,447
LifeMosaic	United Kingdom	69,937	62,968
PACOS	Malaysia	61,171	-
Pgaz K'Nyau Association for Sustainable Development	Thailand	117,629	107,265
Partners for Indigenous Knowledge Philippines	Philippines	95,167	157,484
South Central Peoples' Development Association	Guyana	123,870	69,232
STG Stichting Bureau VIDS	Suriname	91,842	119,389
United Nations Environment Programme's World Conservation Monitoring Centre	United Kingdom	57,216	98,355
Yayasan Masyarakat Kehutanan Lestari	Indonesia	272,645	410,076
Other		871,339	1,028,405
		<u>2,810,316</u>	<u>3,060,691</u>

5. NET INCOME

	2024	2023
	£	£
<i>Net income is stated after charging:</i>		
Operating lease costs	36,162	22,283
Statutory audit services	19,962	19,932
Statutory audit services for the prior year	2,076	-
Non-statutory audit services	20,652	22,322
Non-statutory audit services for the prior year	5,948	-
	<u> </u>	<u> </u>

6. STAFF COSTS & TRUSTEES' REMUNERATION

	2024	2023
	£	£
Wages & Salaries	1,646,937	1,481,971
Social Security Costs	177,722	145,854
Pension Costs	47,482	41,817
Overseas Staff	777,309	594,223
	<u> </u>	<u> </u>
Total	<u>2,649,450</u>	<u>2,263,865</u>

	2024	2023
Number of Employees receiving remuneration in the year in the following bands:		
£60,000 - £70,000	3	2
£70,001 - £80,000	3	1

The average headcount was 66 (2023: 63). The average Full Time Equivalent headcount was 56 (2023: 52).

During the year key management personnel were remunerated in total £500,527 (2023: £467,964).

During the year payments were made to two Trustees for the provision of legal consultancy services and accountancy support provided to the Charity, see related party transactions note 14 a total of £21,885 (2023: £6,686 for the same 2 Trustees). Travel, subsistence and accommodation costs were reimbursed to 4 Trustees in 2024 for £6,633 (2023: £766 for 3 Trustees).

7. INTANGIBLE FIXED ASSETS

Net Book Value at 31 December 2024	-
Net Book Value at 31 December 2023	-

8. FIXED ASSET INVESTMENTS

	£
Balance At 1 January 2024	515,912
Interest earned during the year	14,686
Deposited during the year	-
Balance at 31 December 2024	530,598

The total value of the funds are held within UK registered banks.

9. DEBTORS

	2024	2023
	£	£
Prepayments	58,122	41,451
Accrued income	2,181,827	2,117,730
Staff advances	17,145	11,395
Other Debtors	1,192	10,313
	<u>2,258,286</u>	<u>2,180,889</u>

10. CREDITORS

	2024	2023
	£	£
Accounts Payable	35,525	24,126
Accruals	141,943	181,028
Social Security and Pension Contributions	7,316	-
	<u>184,784</u>	<u>205,154</u>

11. RESTRICTED INCOME FUNDS

	b/f at 01.01.24	Income	Expenditure	Transfers in / (out)	c/f at 31.12.24
	£	£	£	£	£
Allen & Overy Foundation	53,645	-	53,645	-	-
Arcadia - Environmental Governance Programme	222,622	208,255	209,213	-	221,664
Arcus Foundation - Cameroon	8,011	-	8,011	-	-
Arcus Foundation - Multi-country	223,153	-	223,153	-	-
Arcus Foundation - Global 2024-26	-	435,354	56,803	-	378,551
Arcus Foundation - Liberia 2023/25	28,372	28,399	36,572	-	20,199
Aurora Trust - Alumni Network	-	15,879	15,879	-	-
Aurora Trust - Indonesia 2024	-	67,980	24,738	-	43,242
Aurora Trust - Shadow Companies	33,511	-	33,511	-	-
Aurora Trust - People's Legal School Peru	11,816	14,291	26,107	-	-
Climate and Land Use Alliance (CLUA) 2021-25	228,423	5,701	190,396	-	43,728
Climate and Land Use Alliance (CLUA) - Peru & Colombia 2023-24	5,108	-	5,108	-	-
Climate and Land Use Alliance (CLUA) - 3rd Leadership Course 25	-	7,874	(126)	-	8,000
The Canada Fund for Local Initiatives	-	29,019	26,861	-	2,158
Climate Justice Resilience Fund - 2024 (COP29)	-	7,143	7,143	-	-
The Christensen Fund – Mosopisye 2024	-	19,841	19,841	-	-
European Climate Foundation - ECF EU Advocacy 2023-24	31,630	42,373	74,003	-	-
European Climate Foundation - ECF EU Advocacy 2024-25	-	36,017	13,127	-	22,890
File Foundation - Global	164,203	313,643	422,626	-	55,220
File Foundation – 2023 & 2024-26	63,003	259,843	135,549	-	187,297
The Ford Foundation – Zero Tolerance Initiative	-	78,740	41,659	-	37,081
Freedom House	16,528	17,497	34,025	-	-
Front Line Defenders	-	2,917	2,701	-	216
Full Circle Foundation	14,746	165,792	114,869	-	65,669
Full Circle Foundation - Millipede Foundation	-	39,683	32,000	-	7,683
GIZ – Deutsche Gesellschaft für Internationale Zusammenarbeit	-	250,852	53,679	-	197,173
Global Greengrants Fund – EDC Peru 2024	-	11,905	6,632	-	5,273
Good Energies Foundation - SLRC	248,857	-	248,857	-	-
Good Energies Foundation - Global	79,371	-	79,371	-	-
Good Energies Foundation – Via YMKL 2024-26	-	20,168	7,299	-	12,869
High Conservation Values Network – PoM	(1,285)	20,169	18,884	-	-
International Climate Initiative (IKI Full)	(61,029)	1,659,304	1,586,546	-	11,729
IWGIA - Indigenous Navigator 2022-25	105,299	183,193	249,912	-	38,580
JJCT – Colombian Amazon Nipodimaki	94	-	94	-	-
JJCT – Emergency Fund Peruvian Amazon	22,951	-	22,951	-	-
JJCT – Kichwa radio in San Martin	11,809	-	11,497	-	312
Joseph Rowntree Charitable Trust (JRCT) - PBI 2023-5	7,750	27,000	16,583	-	18,167
Nia Tero Foundation - Global	39,712	58,515	69,472	-	28,755
Open Society Foundation (OSF) via SCPDA	14,729	-	14,729	-	-
Packard Foundation - Indonesia	38,982	48	39,030	-	-
Packard Foundation – Via YMKL 2024-26	-	22,901	2,717	-	20,184
Subtotal carried forward	1,612,011	4,050,296	4,235,667	-	1,426,640

11. RESTRICTED INCOME FUNDS (cont'd)

	b/f at 01.01.24	Income	Expenditure	Transfers in / (out)	c/f at 31.12.24
Subtotal brought forward	1,612,011	4,050,296	4,235,667	-	1,426,640
Paul K. Feyerabend Foundation	-	749	749	-	-
Rainforest Fund – Costa Rica	1,982	38,917	40,899	-	-
Rainforest Foundation US – Guyana	-	27,380	27,380	-	-
REDAA - The International Institute for Environment and Development (IIED)	-	500,000	202,176	-	297,824
Royal Anthropological Institute	21,554	-	15,672	-	5,882
Rainforest Alliance – AFI 2024	-	12,698	12,698	-	-
ReWild Kawari Funds PNP 2024	-	12,603	11,911	-	692
ReWild Kawari Funds Carbon Market translations	-	8,661	1,010	-	7,651
Rutu Foundation	-	14,166	10,242	-	3,924
SAGE Fund – 2023 Indonesia via YKML	5,544	1,181	6,725	-	-
SAGE Fund - 2024 Peru	-	25,197	21,389	-	3,808
SECO Kaleta Indonesia – (Swiss State Secretariat for Economic Affairs)	13,633	78,621	84,372	-	7,882
Size of Herefordshire	463	4,000	4,463	-	-
Size of Wales - Kenya	5,000	15,000	20,000	-	-
Size of Wales Peru Rapid Res 2024	-	5,000	5,000	-	-
Size of Wales Peru Match 2022	952	-	952	-	-
Size of Wales Peru Match 2023	2,440	-	2,440	-	-
Size of Wales Peru Match 2024	-	26,000	26,000	-	-
Sobrato Foundation	407,128	-	315,866	-	91,262
SwedBio at the Stockholm Resilience Centre	-	271,599	262,515	-	9,084
The Swedish Postcode Lottery Foundation	-	504,042	(8,038)	-	512,080
Synchronicity Global Foundation	-	3,000	3,000	-	-
Tenure facility via APA and SRDC	-	73,243	57,828	-	15,415
Waterloo Foundation	47,416	-	47,416	-	-
Wellspring Philanthropic Fund – Gender and 2022	245,430	16,998	202,725	-	59,703
WWellspring Philanthropic Fund – Zero Tolerance Initiative	201,743	3,289	93,565	-	111,467
World Wildlife Fund	49,849	110,000	101,277	-	58,572
Grand total	2,615,145	5,802,640	5,805,899	-	2,611,886

11. RESTRICTED INCOME FUNDS (cont'd)**Allen & Overy Foundation**

Forest Peoples Programme Strategic Legal Response Centre (SLRC).

Arcadia – Environmental Governance Programme

Core support for the Environmental Governance Programme.

Arcus Foundation - Cameroon

Lobeke National Park Baka Communities: Indigenous Visioning for Transformed Conservation Landscapes.

Arcus Foundation – Multi-Country

Land rights and landscape governance for Lobéké NP, Cameroon; Tanjung Puting NP, Indonesia; Messok-Dja, RoC and Kahuzi-Biega NP, DRC.

Arcus Foundation – Global 2024-26

Land rights and landscape governance for Lobéké NP, Cameroon; Messok-Dja, RoC; Kahuzi-Biega NP, DRC and Tanjung Puting NP, Indonesia.

Arcus Foundation – Liberia 2023/25

Advancing Customary Land Rights in Liberia Conservation Agenda.

Aurora Trust – Alumni Network

Support the Peoples Legal School with a dedicated alumni coordinator.

Aurora Trust – Indonesia 2024

Upholding Forest peoples' rights and ending impunity of land grabbers and deforesters.

Aurora Trust - Shadow Companies

Work on “shadow” companies operating within Indonesia and its advocacy work on strengthening regulations of the RSPO.

Aurora Trust – People's Legal School Peru

Towards the People's Legal School in Peru.

Climate and Land Use Alliance (CLUA) 2021-25

Support to ensure global policies, intergovernmental and private sector initiatives, and finance for forest and climate protection address the drivers of tropical deforestation and enable increased recognition of forest peoples' rights.

Climate and Land Use Alliance (CLUA) – Peru & Colombia 2023-24

Support for the recognition of ethnic communities' territorial rights as well as their efforts to sustain forests in the Amazonian regions of Peru and Colombia.

Climate and Land Use Alliance (CLUA) – 3rd Leadership Course 25

Support an event to develop capacities for the leaders to understand and participate in COP 30.

The Canada Fund for Local Initiatives

Strengthening the Exercise of the Right to Free Prior and Informed Consent (FPIC) in Wapichan Villages.

Climate Justice Resilience Fund - 2024 (COP29)

New Venture Fund - Funding to send staff/partners to attend COP29.

The Christensen Fund – Mosopisyek 2024

Support for the Mosopisyek of Benet Indigenous groups to address the challenges resulting from their eviction from their ancestral lands in Uganda

European Climate Foundation - ECF EU Advocacy 2023-24

Improve integration of key concerns of indigenous and forest peoples in EU policies and partnerships related to climate and nature protection, business, trade and human rights.

11. RESTRICTED INCOME FUNDS (cont'd)**European Climate Foundation - ECF EU Advocacy 2024-25**

Improve integration of key concerns of indigenous and forest peoples in EU policies, defend achievements in EU's environmental, human rights and climate laws and policies against political pushback, and support their effective implementation.

File Foundation - Global

Implementing Strategic Litigation Options in Indonesia in Defence of Forest Peoples' Rights & Defending forests through defending rights in the Congo Basin.

File Foundation – 2023 & 2024-26

Strategic Legal Response Centre (SLRC)

The Ford Foundation – Zero Tolerance Initiative

To end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

Freedom House

Zero Tolerance Initiative.

Front Line Defenders

Temporary relocation of Bacirebera Mbuwa Kalimba ("Mbuwa"), Gonzalo Mahangaiko Malenga ("Majafa"), and Manassé Sirire Christian ("Manassé") for 3 months.

Full Circle Foundation

Support for the project: Securing forests through Securing Forest Peoples' Rights: DRC Whakatane and the Batwa of Kahuzi-Biega, which aims to enable the Batwa of Kahuzi-Biega, DRC and Kauzi-Biega National Park (PNKB) itself to contribute to building a community driven, nationally supported, globally networked Whakatane process.

GIZ – Deutsche Gesellschaft für Internationale Zusammenarbeit

Strengthening national implementation of global biodiversity targets.

Global Greengrants Fund – EDC Peru 2024

Support for Quinto Inuma Alvarado's family and legal case.

Good Energies Foundation - SLRC

To support the project "Piloting a Strategic Legal Response Centre for enhanced Forest Peoples' rights".

Good Energies Foundation - Global

To support the project "Defending rights, protecting forests and the global climate".

Good Energies Foundation – Via YMKL 2024-26

Securing a Just Energy Transition and Emissions Reduction for Indigenous Peoples and Local Communities in Indonesia.

High Conservation Values Network – PoM

Landscape and local efforts to protect biodiversity and secure livelihoods.

International Climate Initiative (IKI Full)

Transformative Pathways: Indigenous peoples and local communities leading and scaling up conservation and sustainable use of biodiversity.

11. RESTRICTED INCOME FUNDS (cont'd)**IWGIA – Indigenous Navigator 2022-25**

Indigenous Navigator - towards full and effective recognition and realisation of Indigenous Peoples' rights.

JJCT – Colombian Amazon Nipodimaki

Towards the Nipodimaki women in the Colombian Amazon – for their Agroecology project.

JJCT – Emergency Fund Peruvian Amazon

Emergency Fund to provide emergency support for 12 months for forest communities in the Peruvian Amazon.

JJCT – Kichwa radio in San Martin

Continue its Kichwa radio programmes in San Martin, Peru.

Joseph Rowntree Charitable Trust (JRCT) - PBI 2023-5

Changing the dynamics of power and accountability by raising the voices of those on the front line of corporate abuse.

Nia Tero Foundation - Global

Indigenous Peoples' Monitoring & Reporting on the Global Biodiversity Framework.

Open Society Foundation (OSF) via South Communities' Peoples' Development Association (SCPDA)

Protection against Climate Change in Wapichan Wiizi

Packard Foundation - Indonesia

Upholding rights and securing livelihoods in Jurisdictional Approaches.

Packard Foundation – Via YMKL 2024-26

Support for securing a just energy transition and emissions reduction for indigenous peoples and local communities in Indonesia.

Paul K. Feyerabend Foundation

Paul K. Feyerabend Foundation Laureate for Mr. Sardar, Bangladesh, Maurizio Ferrari nomination 2024.

Rainforest Fund – Costa Rica

Support for the Indigenous Project for the Bribri of Saltire entitled: Defence of the Ancestral and Legal Rights of the Bribri People in Costa Rica

Rainforest Foundation US – Guyana

Support for the project "Protecting forests through protecting rights in Guyana".

REDAA - The International Institute for Environment and Development (IIED)

Advancing recognition and implementation of indigenous peoples' rights to improve land and resource governance and reverse environmental degradation in Congo and DRC.

Royal Anthropological Institute

Urgent Anthropology Fellowships.

Rainforest Alliance – AFI 2024

Accountability Framework Initiative: participation in steering group, support development of Human Rights related content.

Re:wild Kawari Funds PNP 2024

Securing Indigenous Peoples' Rights in Carbon Markets in Indonesia.

Re:wild Kawari Funds Carbon Market translations

Translation of carbon market animations.

11. RESTRICTED INCOME FUNDS (cont'd)**Rutu Foundation**

FPP support to the Rutu Foundation for ILED Network Secretariat functions 2024. GAGGA-GAC “Women Leading Climate Action” | ILED small grants fund – Africa Region 2024-2025(ILED G-04).

SAGE Fund – 2023 Indonesia via YKML

Assisting indigenous communities to protect their rights and livelihoods through the screening for High Carbon Stock and High Conservation Values.

SAGE Fund - 2024 Peru

Demanding accountability and respect for Indigenous Peoples' rights in carbon market-based conservation initiatives in San Martin, Peru.

SECO Kaleta Indonesia – (Swiss State Secretariat for Economic Affairs)

Strengthening And Scaling The Mosaic Initiative.

Size of Herefordshire

Support for the protection of the rainforest and lands of the Wampis people in Peru.

Size of Wales – Kenya and Peru grants

Funding for three separate projects: Support for the Wapichan mapping project in Guyana; Securing Wampis territory, biodiversity and livelihoods in northern Peru; Securing Ogiek community lands, indigenous forest, knowledge and livelihoods, Cheptikale, Mt Elgon, Bungoma County, Kenya.

Sobrato Foundation

To support Indigenous peoples in Peru, Colombia, and Indonesia to secure new land titles and promote sustainable land and forest use.

SwedBio at the Stockholm Resilience Centre

Support for promoting diverse cultural values of biodiversity and ecosystem services so that strong and resilient communities have the capacity and authority to sustainably govern and use their lands and resources, improve their well-being and effectively engage in diverse knowledge platforms at all levels, based on self-determined development.

The Swedish Postcode Lottery Foundation

Standing Up for Amazonian Territories of Life: Empowering Indigenous Peoples in the Peruvian and Colombian Amazon to secure and self-govern ancestral forests.

Synchronicity Global Foundation

Media work during CBD COP16.

Tenure facility via APA and SRDC

Securing and Enhancing Indigenous Land Tenure in Guyana (Phase II).

Synchronicity Global Foundation

Media work during CBD COP16.

Waterloo Foundation

Support for the project “Defending Rights, Defending forests: reforming international palm oil supply chains to protect people and tropical forests”.

Wellspring Philanthropic Fund – Gender and 2022

Gender justice in indigenous and forest peoples' land rights.

11. RESTRICTED INCOME FUNDS (cont'd)**Wellspring Philanthropic Fund – Zero Tolerance Initiative**

For the Zero Tolerance Initiative to end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

World Wildlife Fund

Conservation Pathways: Conservation policy options to strengthen the recognition of IPs and LCs territorial governance and conservation outcomes.

12. UNRESTRICTED FUNDS

	2024 £	2023 £
Balance at 1 January	3,146,434	1,178,215
Income for the year	1,457,144	2,493,530
Expenditure for the year	(1,383,807)	(525,311)
Balance at 31 December	<u>3,219,771</u>	<u>3,146,434</u>
Designated Funds	-	-
Non-designated Funds	<u>3,219,771</u>	<u>3,146,434</u>
	<u>3,219,771</u>	<u>3,146,434</u>

Unrestricted funds include £701,349 of accrued income from Ford Build, £500,000 from Waterloo and £120,000 from CHK Foundation, recognised under the provisions of the Charity SORP (FRS 102) and the cash will be received over the next two to five years.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2024 are represented by:			
Fixed Asset Investments	530,598	-	530,598
Current Assets	2,749,043	2,736,800	5,485,843
Current Liabilities	(59,870)	(124,914)	(184,784)
Total Net Assets at 31 December 2024	<u>3,219,771</u>	<u>2,611,886</u>	<u>5,831,657</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2023 are represented by:			
Fixed Asset Investments and Other Assets	515,912	-	515,912
Current Assets	2,646,253	2,804,568	5,450,821
Current Liabilities	(15,731)	(189,423)	(205,154)
Total Net Assets at 31 December 2023	<u>3,146,434</u>	<u>2,615,145</u>	<u>5,761,579</u>

14. RELATED PARTY TRANSACTIONS

Two Trustees provided consultancy services to the Charity. The nature of consultancy services included accountancy and legal support to the charity. The total received was £21,885 (2023: £6,686).

Stichting Forest Peoples Programme is a separate entity registered in the Netherlands under the control of its independent board of trustees but working towards a common vision and in coordination with Forest Peoples Programme. In 2024, FPP UK made £Nil donation to the Stichting (2023: £37,525). The amount owed by the Stichting to FPP UK at 31 December 2024 was £NIL (2023: £NIL).

In 2024 the son of a Trustee provided administrative support in Q1 to the finance team worth £2,194 (2023: £3,232) and the daughter of one member of the Programme Coordination Management Team (Key Management) provided catering and accommodation services worth £400 (2023: £750).

There were no other related party transactions to disclose.

15. RECONCILIATION OF NET INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the statement of financial activities)	70,078	1,337,908
<i>Adjustments for:</i>		
Foreign Exchange Losses	58,421	121,029
Interest from bank & investments	(38,012)	(26,813)
(Increase) / decrease in debtors	(77,397)	(1,271,576)
(Decrease) / increase in creditors	(20,370)	31,624
Net cash provided by operating activities	(7,280)	192,172

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash at bank and in hand	3,227,557	3,269,932
Notice deposits (less than 3 months)	530,598	515,912
Total cash and cash equivalents	3,758,155	3,785,844

17. RECONCILIATION OF NET DEBT

	Cash at Bank and in hand	Cash Equivalents	Total
At start of year	3,269,932	515,912	3,785,844
Cashflows	16,046	14,686	30,732
Foreign exchange movement	(58,421)	-	(58,421)
At end of year	3,227,557	530,598	3,758,155

18. OPERATING LEASE COMMITMENTS

The following total operating lease payments for land, buildings and equipment are committed to be paid:

	2024	2023
	£	£
Within one year	31,424	32,516
Between two and five years	50,424	78,068
After five years	-	-
	81,848	110,584

19. STATEMENT OF FINANCIAL ACTIVITIES FOR PRIOR YEAR - 2023

	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£
Income from			
Charitable Activities	2,433,111	5,732,243	8,165,354
Donations	33,632	10,821	44,453
Bank Interest	26,787	26	26,813
Total	2,493,530	5,743,090	8,236,620
Expenditure on			
Charitable Activities	486,363	6,351,747	6,838,110
Raising Funds	38,948	21,654	60,602
Total	525,311	6,373,401	6,898,712
Net Income	1,968,219	(630,311)	1,337,908
Other recognised gains and losses			
Transfers between funds	-	-	-
Net movement in funds	1,968,219	(630,311)	1,337,908
Reconciliation of Funds:			
Total funds brought forward:	1,178,215	3,245,456	4,423,671
Total funds carried forward:	3,146,434	2,615,145	5,761,579

20. RESTRICTED INCOME FUNDS FOR PRIOR YEAR - 2023

	b/f at 01.01.23	Income	Expenditure	Transfers in / (out)	c/f at 31.12.23
	£	£	£	£	£
Allen & Overy Foundation	55,547	50,000	51,902	-	53,645
Arcadia	165,549	209,255	152,182	-	222,622
Arcus Foundation - Cameroon	112,180	-	104,169	-	8,011
Arcus Foundation - Multi-country	160,757	380,909	318,513	-	223,153
Arcus Liberia 22 via SESDev	32,469	-	32,469	-	-
Arcus Liberia 23 via SESDev	-	28,604	232	-	28,372
The Ashden Trust - Political Ecology	8,617	-	8,617	-	-
The Ashden Trust - People's Legal School Peru	13,775	-	13,775	-	-
Aurora Trust - Shadow Companies	-	128,258	94,747	-	33,511
Aurora Trust - Chatham House event	-	8,547	8,547	-	-
Aurora Trust Peoples' Legal Sch	-	11,917	101	-	11,816
Climate and Land Use Alliance - 2021-25	418,569	(11,905)	178,241	-	228,423
Climate and Land Use Alliance - Peru & Colombia 2023-24	193,816	-	188,708	-	5,108
Climate Justice Resilience Fund 2021/22	1,711	-	1,711	-	-
CJRF Global 2023 COP28	-	6,557	6,557	-	-
Digital Democracy Mapeo 2023	-	984	984	-	-
ECF EU Advocacy 2023-24	-	43,478	11,848	-	31,630
File Foundation - Global	-	387,312	223,109	-	164,203
File Foundation Cam/DRC 2022-23	89,364	-	89,364	-	-
File Foundation SLRC 2022	72,209	-	72,209	-	-
File Foundation SLRC 2023	-	194,444	131,441	-	63,003
File Foundation INDONESIA 2022	20,407	-	20,407	-	-
Ford Build 2022-2026	216,758	-	216,758	-	-
Ford Foundation Peru and Colombia: 2022/23	102,420	-	102,420	-	-
Ford Foundation - Zero Tolerance Initiative	70,287	107,438	177,725	-	-
Freedom House 2023	-	17,857	1,329	-	16,528
Full Circle DRC 2022-24	(7,381)	123,967	101,840	-	14,746
Good Energies Foundation - SLRC	-	353,982	105,125	-	248,857
Good Energies Foundation - Global	492,230	-	412,859	-	79,371
High Carbon Stock Approach (HCSA) - Phase 3	22,883	17,951	40,834	-	-
HCV Network PoM 2023	-	9,099	10,384	-	(1,285)
International Climate Initiative (IKI)	(57,899)	1,581,591	1,584,721	-	(61,029)
Inobu	25	-	25	-	-
IWGIA - Indigenous Navigator 2022-25	172,119	179,859	246,679	-	105,299
JJCT Colombian Amazon Nipodimaki	2,258	-	2,164	-	94
JJCT Emergency Fund for IP in Peru	3,595	-	3,595	-	-
JJCT Kichwa Indigenous Radio	1,450	-	1,450	-	-
JJCT Emergency Fund Peruvian Amazon	-	29,145	6,194	-	22,951
JJ Charitable Trust Kichwa radio in San Martin	-	12,397	588	-	11,809
Joseph Rowntree CT PBI 2023-5	-	9,000	1,250	-	7,750
Nia Tero Foundation - Global 2021-2023	-	(595)	(595)	-	-
Nia Tero Foundation - Global	-	61,475	21,763	-	39,712
Open Society Foundation Caribbean via SCPDA	17,548	(1,252)	1,567	-	14,729
Packard Foundation - Indonesia	26,841	162,628	150,487	-	38,982
Subtotal carried forward	2,408,104	4,102,902	4,898,995	-	1,612,011

20. RESTRICTED INCOME FUNDS 2023 (Cont.)

	b/f at 01.01.23	Income	Expenditure	Transfers in / (out)	c/f at 31.12.23
Subtotal brought forward	2,408,104	4,102,902	4,898,995	-	1,612,011
Rainforest Fund - Costa Rica 2022	1,149	72,074	71,241	-	1,982
Rainforest Foundation US 2023	-	79,492	79,492	-	-
Royal Anthropological Institute	18,141	16,000	12,587	-	21,554
Restricted Donations - James Thornton	8,577	-	8,577	-	-
RF Alliance AFI 2023	-	12,585	12,585	-	-
Rutu Foundation 2023	-	5,493	5,493	-	-
SAGE 2023 Indonesia	-	10,541	4,997	-	5,544
Sage Peru 2023	-	23,388	23,388	-	-
Sall Family Foundation 2022-23 Restricted	105,097	(715)	104,382	-	-
SECO Indonesia	-	118,052	104,419	-	13,633
Size of Herefordshire	5,374	10,821	15,732	-	463
Size of Wales Kenya 2023-24	-	5,000	-	-	5,000
Size of Wales Kenya 2022-23	749	-	749	-	-
Size of Wales Emergency Fund Peru 2022	102	-	102	-	-
Size of Wales Peru Match 2022	3,844	-	2,892	-	952
Size of Wales Peru Match 2023	-	25,209	22,769	-	2,440
Sobrato Foundation 2023-25	-	624,043	216,915	-	407,128
SwedBio at the Stockholm Resilience Centre	27,926	259,465	287,391	-	-
Swedish Postcode Foundation - Peru & Columbia 2022-23	116,054	(3,985)	112,069	-	-
Voice via CIPDP	-	2,523	2,523	-	-
Waterloo Foundation - Responsible Finance Programme	34,051	67,000	53,635	-	47,416
Wellspring Philanthropic Fund - 2022 Gender	412,825	73	167,468	-	245,430
Wellspring Philanthropic Fund - Zero Tolerance Initiative 2021	103,463	-	103,463	-	-
Wellspring Philanthropic Fund - Zero Tolerance Initiative 2023	-	234,389	32,646	-	201,743
WWF OECMs 2023	-	78,740	28,891	-	49,849
Grand total	3,245,456	5,743,090	6,373,401	-	2,615,145

FOREST PEOPLES PROGRAMME**INCOME AND EXPENDITURE ACCOUNT**
For the year ended 31 December 2024

	2024	2023
	£	£
Income:		
Grants	7,130,941	8,165,354
Donations	90,831	44,453
Bank Interest	38,012	26,813
	<u>7,259,784</u>	<u>8,236,620</u>
Expenditure:		
UK Salaries & Fees	1,872,141	1,669,642
Overseas Staff Fees	777,307	594,223
Consultants	319,785	279,137
Other Staff Costs	41,054	29,145
Travel and Project Monitoring	314,847	297,215
Translation, Publications and Research Documents	137,159	89,693
Equipment & IT	131,736	132,515
Indigenous Participation	318,446	277,808
Field Costs (incl transfers to Partners)	2,955,530	3,179,068
Workshops	50,302	25,444
Rent, Rates and Insurance	59,763	49,028
Light, Heat and Cleaning	8,465	11,637
Telephone and Communications	11,103	10,127
Communications and Visibility	13,296	14,815
Membership Subscriptions	19,211	7,981
Postage and Stationery	4,801	4,052
Sundry Expenses	13,240	25,491
Auditor's Remuneration	48,638	46,400
Bank Charges and Interest	32,138	27,512
Legal & Professional Fees	242	6,337
Foreign Exchange Losses/(Gains)	58,421	121,029
Fundraising Costs	2,081	413
	<u>7,189,706</u>	<u>6,898,712</u>
NET SURPLUS	<u>70,078</u>	<u>1,337,908</u>

This page does not form part of the statutory accounts.

Accounts

Forest Peoples Programme

Registered Charity No. 1082158

Company Registration No. 03868836

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

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FOREST PEOPLES PROGRAMME
Year ended 31 December 2023

ADMINISTRATIVE INFORMATION

Trustees/Directors

M Pimbert (Chair)
R Halip (Co-Chair)
S P Finn
MJ Artist
C Kalafatic
P Kitelo (appointed 24 November 2023)
P Borraz (appointed 04 July 2023)
L Erickson
R Williams
S Roberts (appointed 01 February 2023)

Secretary

K Newman

**Principal Address
and Registered Office**

1c Fosseway Business Centre
Stratford Road
Moreton-in-Marsh
Gloucestershire
GL56 9NQ

Statutory Auditor

Crowe U.K. LLP
4th Floor, St James House
St James Square
Cheltenham
Gloucestershire
GL50 3PR

Bankers

NatWest
Banbury Branch
1 Town Hall Buildings
Bridge Street, Banbury
OX16 5JS

Key Management Personnel

T Lomax
L Claridge (left 31 January 2023)
C Doyle
T Dixon (left November 2023)
B Rault
O Almas
M L Henson
A Perram
H Tugendhat

Charity Registration Number

1082158

Company Registration Number

03868836

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2023.

OBJECTIVES AND ACTIVITIES

The charitable objectives as set out in Forest Peoples Programme's (FPP) governing documents are 'To promote any charitable purpose for the benefit of indigenous and local peoples and other disadvantaged communities anywhere in the world who depend on forests for their livelihoods by enabling them to preserve, conserve and protect their environment and the prudent use of its resources, promoting human rights (as set out in the United Nations Declaration of Human Rights and subsequent United Nations conventions and declarations), and by the relief of poverty and improvement of the conditions of life of those communities'.

OUR VISION

Forests are owned and controlled by forest peoples in ways that ensure sustainable livelihoods, equity and well-being based on respect for their rights, knowledge, culture and identities.

OUR MISSION

FPP supports the rights of the peoples who live in forests and depend on them for their livelihoods. We work to create political space for forest peoples to secure their rights, control their lands and decide their futures.

Our strategic goals to achieve this are:

- Get the rights and interests of forest peoples recognised in laws, policies and programmes.
- Support forest peoples to build their own capacities to claim and exercise their human rights.
- Counter top-down policies and projects that threaten the rights of forest peoples.
- Promote community-based sustainable forest management.
- Ensure equity, counter discrimination and promote gender justice.
- Inform NGO actions on forests in line with forest peoples' visions.
- Link up indigenous and forest peoples' movements at the regional and international levels.

SUMMARY OF ACTIVITIES 2023

To achieve FPP's vision our approach is to support the rights of peoples who live in tropical forests and depend on them for their livelihoods and the survival of their cultures. This includes working to open up political space (at local, national, regional and international levels) within which forest peoples' voices and priorities can be heard, in order to advance the assertion of their rights and the effective control of their lands, pursuant to deciding on and safeguarding their own futures. Gender, self-determination and the principle of free, prior and informed consent, and land rights are cross-cutting themes that underline our work.

During 2023, we worked with indigenous and other forest peoples in Africa (Cameroon, Democratic Republic of Congo, Liberia, Kenya, Madagascar, Republic of Congo and Uganda), South and Central America & Caribbean (Antigua, Colombia, Costa Rica, Ecuador, Guyana, Panama, Peru, Suriname and Venezuela) and Asia and Oceania (Bangladesh, Indonesia, Philippines, Thailand, Tuvalu and Vietnam) described below under our programme themes (Legal and Human Rights (LHRP), Responsible Finance (RFP) and Environmental Governance (EGP)).

Highlights from those programmes result from strong collaborations with other actors, and first and foremost with the communities and peoples with whom FPP maintains often long-standing relationships of solidarity and expert support. In 2023 the focus of our LHRP & RFP teams on human rights impacts in supply chains and legal approaches to drive supply chain accountability, had the positive outcomes of complaints being deemed admissible against some of the world's biggest commodity traders and the direct participation of forest peoples in global policy spaces. The provision of information materials for

communities to make self-determined choices in the complex arena of nature markets and carbon credit projects, and with all the streams of the Environmental Governance Programme feeding into the increased global spotlight on biodiversity loss and ecological resilience, emphasising the crucial role indigenous peoples' contribution and participation in these are.

The Legal and Human Rights Programme

Throughout 2023 the Legal and Human Rights Programme continued to support indigenous peoples and other forest peoples and civil society partners across the geographic and thematic portfolio of FPP's work, including through the operation of FPP's Strategic Legal Response Centre (SLRC).

The programme supported the deployment of strategic legal approaches to drive supply-chain accountability in Indonesia, Liberia, Colombia and Peru, and linking supply-side compliance challenges with international and demand-side policy and regulatory measures. In Peru, FPP legal support continued to be provided to the Shipibo-Konibo community whose ground-breaking OECD complaint challenging one of the world's biggest commodity traders for sourcing palm oil from deforested indigenous lands was deemed admissible by the Dutch National Contract Point. In Indonesia, FPP ensured that the Suku Anak Rawa, Akit and Sakai indigenous peoples impacted by the Asia Pulp and Paper and APRIL corporations are involved in remedial process for the takeover of their lands by these companies in the context of new FSC remedy policies, which because of FPP advocacy requires remedy for past human rights violations. FPP assisted advocacy resulted in the Organization for Displaced Peoples in Colombia being positioned to conduct the first ever genuine community-led High Conservation Value (HCV) Screening process, with HCV Network (HCVN) and FPP assistance, paving the way for communities to map and protect their forest territories from exploitation by third parties. Building on work of FPP and partners over the past decade to support communities to challenge and successfully freeze planned oil palm expansion by Liberia's two biggest concessionaires, FPP's focus in 2023 shifted towards implementation of the new Land Rights Act to 'lock in' those gains on a more permanent basis. In the DRC, FPP conducted a rights-based analysis of existing mining legislation as well as assessing the impact of small- and large-scale mining on partner communities and exploring potential remedial avenues.

FPP legal support to partners also contributed to international jurisprudence and increased pressure on governments to respect the communities' rights. FPP's engagement with the UN Committee on the Elimination of Racial Discrimination (CERD) regarding the Kichwa people in Peru led to two Urgent Action letters to the Peruvian State addressing the need to advance collective titling of their lands and regain rights over forest territories which they have long protected, but where the state is marketing the forest carbon in the Cordillera Azul park without their consent to some of the world's biggest oil companies. FPP continued to pursue legal action in Cameroon on behalf of the Bagyéli community impacted by CamVert's palm oil plantation, while in parallel filing a submission to CERD, which resulted in CERD issuing a robust Urgent Action letter to the State in September 2023. FPP submissions to CERD also resulted in two Urgent Action letters to the government of Costa Rica in 2023 in relation to violations of the rights of the Bribri and Bröran peoples' land rights and impunity for the murders of their leaders. FPP's contribution to international standard setting processes also continued in 2023 in close collaboration with indigenous peoples and their support organizations, including in the context of providing input into the revision of the OECD MNE guidelines and the Green Climate Fund safeguards. In parallel with FPP advocacy to ensure that indigenous peoples' rights language was included in the EU Deforestation Regulation, efforts were made in 2023 to ensure UK regulatory reform guarantees respect for indigenous peoples' rights overseas.

FPP has expanded its work across the four SLRC pillars, strategic litigation and legal reform, rapid legal response, capacity building, and strengthening the community of practice. Flexible support for the pursuit of strategic legal cases and legal reform at national and regional levels and the implementation of judgements was provided in 9 countries, including Kenya (implementation of Mau Ogiek African Court

decision and on-going case of Mt Elgon Ogiek), Suriname (support for the Saramaka people before the Inter-American Commission), Republic of Congo (reform of Wildlife and Protected Areas Bill), and Colombia (implementation of Constitutional Court decision of the Emberá Chami). The SLRC enabled urgent legal responses in the context of 21 human rights defenders at risk in 15 communities across 6 countries, including Peru (in the context of the murder of a Kichwa leader), Uganda (in the context of evictions and criminalization of the Mosopisyek of Benet) and Indonesia (in the context of threats by police and criminalization of community members in north and west Sumatra). Its legal capacity building, training and facilitation of community assertion of customary law continued in Indonesia, Colombia, Peru, Liberia, Kenya and Guyana, and included East Africa women led community assemblies and meetings of Shipibo Forest Guards in the Amazon. The SLRC also continued to focus on strengthening the global community of practice working on indigenous peoples' land rights in tropically forested countries in collaboration with networks and partners, and through expanded engagement with the UN Special Rapporteur on the Rights of Indigenous Peoples.

The programme was supported in 2023 with grants from the Arcus Foundation, European Commission, File Foundation, Ford Foundation, Full Circle Foundation, Good Energies Foundation, the International Climate Initiative of the German Government (IKI), Land Tenure Facility (via APA), Packard Foundation, Rainforest Foundation US, Rainforest Fund, SAGE Fund, Sall Family Foundation, Sobrato Foundation, SwedBio at the Stockholm Resilience Centre, the Waterloo Foundation and Wellspring.

The Responsible Finance Programme

Under the Responsible Finance Programme, FPP provided assistance throughout 2023 to communities and local organisations in Colombia, Peru, Guyana, Liberia, Cameroon, Democratic Republic of Congo and Indonesia to challenge harmful corporate conduct and private and public finance; demand accountability; and promote private sector and public sector reforms. The programme implemented multiple advocacy actions targeting planned infrastructure developments, extractive industries, agricultural and forestry sectors, and climate finance through support for: community case studies; analyses of human rights impacts in supply chains; application of land use planning tools and zero deforestation standards; investigations into corporate structures and international value chains, and; direct inputs and participation by forest peoples in global policy spaces in the UK, EU and United Nations, including at the Regional Forum on Business and Human Rights in Chile.

Through our role as host for the facilitation of the Zero Tolerance Initiative (ZTI) coalition – a rightsholder-led coalition which seeks to stop violence and conflict in global supply chains - FPP additionally helped enable agile support, including emergency funding, for collective protection of communities and human rights defenders at risk across Latin America, Asia and Africa. The ZTI coalition consolidated its strengths as a space for joint advocacy and knowledge sharing and saw a significant rise in membership, with 26 new organisations joining in 2023, bringing the ZTI coalition to 96 members.

The programme continued working towards reform of company practices and systems through its targeted advocacy on the Roundtable on Sustainable Palm Oil (RSPO), the Forest Stewardship Council (FSC), High Conservation Value Forest (HCVF), the High Carbon Stocks Approach (HCSA), the Accountability Framework initiative (AFi) and the Palm Oil Collaboration Group (POCG). In all the mentioned bodies and initiatives, FPP provided detailed input and guidance on steps private sector actors must take to ensure respect for collective land rights and FPIC in commodity supply chains, including how such outcomes can be independently verified and where rights violations do happen, how they can be remedied. Sustained engagement and technical inputs were made in relation to EU legislative processes, with trilogues taking place on the draft Corporate Sustainability Due Diligence Directive towards the end of the year and the final text of the EU Deforestation Regulation published in June. FPP and partner advocacy in the UK policy landscape proved fruitful in 2023 and resulted among other things in noticeable attention to the rights of indigenous peoples in the Environmental Audit

Committee's investigation and subsequent report on 'UK's contribution to global deforestation', in Parliamentary questions raised, and in a UK parliamentary briefing on carbon markets. FPP also published an investigation into the drivers of deforestation and dispossession in Indonesia and subsequently co-organised a Chatham House roundtable event on forest politics in Indonesia.

In the context of increasing polarisation in international and local discourse on the topic of nature markets, FPP developed information materials seeking to enable communities to make self-determined choices when it comes to such markets. We also continued to support quests for access to justice and remedy by communities faced with carbon credit projects and programmes imposed on customary lands without FPIC. These actions included a complaint to a carbon standard (ART) grievance mechanism and highly strategic use of the media and UN human rights bodies resulting in significant national and international attention to the case of the Kichwa communities in Peru. At the international level FPP co-organised (with RRI, RFUS and RFN) a Climate Futures Dialogue during New York Climate Week attended by over 70 representatives of indigenous and afro-descendant peoples from South America, Africa and Asia who discussed challenges and opportunities in different forms of climate finance.

The programme was supported in 2023 with grants from the Arcus Foundation, Aurora Trust, Climate and Land Use Alliance (CLUA), The Ecology Trust, European Climate Foundation (ECF), File Foundation, Ford Foundation, Good Energies, Joseph Rowntree CT, Land Tenure Facility (via APA), the Packard Foundation, the Prince Albert II of Monaco Foundation (via HCVN), Rainforest Alliance, Rainforest Foundation US, Rainforest Fund, the Swiss State Secretariat for Economic Affairs (SECO) (via the Mosaik Initiative), SAGE Fund (via YMKL and IDL), Sall Family Foundation, Size of Herefordshire, Size of Wales, Sobrato Foundation, The Swedish Postcode Foundation, Wellspring, the Waterloo Foundation, the Christensen Foundation and the Climate Justice Resilience Fund.

The Environmental Governance Programme

In 2023 the Environmental Governance Programme continued to work through its established four main thematic streams: Territorial Governance, Conservation and Human Rights, Cultural, Biological and Knowledge Diversity and Cultural and Ecological Resilience. These work streams are designed to help equip our partners, including indigenous communities, with the tools to manage and safeguard their territories as well as the political spaces to assert their rights at the national, regional, and international levels, and are closely linked with each other and with the wider FPP programme of work.

The Transformative Pathways project, initiated in 2022 has seen great progress in 2023 in its implementation through a consortium of 12 partners, the majority of whom are indigenous peoples' organisations, working to advance and evidence the roles and contributions of indigenous peoples in addressing biodiversity loss in Peru, Kenya, Thailand and the Philippines. Pathways also strongly supports the implementation of progressive rights-enabling elements of the Kunming-Montreal Global Biodiversity Framework adopted by parties to the Convention on Biological Diversity in 2022. With new funding from WWF-US (co-funded by Arcadia Fund), a new project was launched in 2023 called 'Conservation Pathways', which is aimed at supporting communities to make use of commitments on rights, equity and participation in the target addressing the conservation of 30% of the Earth's surface by 2030 (Target 3). This project supports regional and national IP and LC organizations and their members to learn about the content and the options under Target 3, including protected areas, OECMs and indigenous and traditional territories, and to develop their own approaches for how they plan to engage with these frameworks, or eventually to resist any misuse of Target 3 to perpetuate an eviction and exclusion approach to conservation.

Under **Conservation and Human Rights**, staff worked across local, regional, and global spaces. They continued dedicated support to the on-going challenges facing Batwa communities impacted by the Kahuzi-Biega National Park in the Democratic Republic of Congo (DRC) and sought to convince WCS (the current Park managers) to ensure ICCN and WCS engage in meaningful dialogue with the Batwa. While this has proved difficult, FPP, CAMV and the Batwa expect the forthcoming ACHPR ruling on

PNKB to provide strong leverage for ensuring such dialogue and meaningful action can take place. FPP also continued work in Cameroon supporting a community-led small conservation zone (a community forest) with management planning as a pilot for wider community conservation. Given that communities in Cameroon are not able to own their land, the community forest route is being tested as a potential option for conservation. If successful, it will be one of the first attempts in the country to dedicate a community forest to the purpose of conservation.

In Liberia, changes in national legislation led to intensive work with partners on the possible expansion of the Liberian Protected Area system and what implications this could have for community land rights. We were able to prevent widespread evictions to make way for National Parks and are now working with the Government to pursue community conservation approaches that protect customary land rights. In Kenya we continued to work with the Mt. Elgon Ogiek, Mau Ogiek, Sengwer and Aweer communities in seeking avenues to secure their customary land, including supporting the Mau Ogiek as they face evictions despite the positive African Court rulings, and the development of community mapping and monitoring systems with the Elgon Ogiek, and their use of these in negotiations with the authorities.

Beginning in May 2022, we have been supporting women-led East African indigenous community Assemblies. These support inter-community dialogue, focused on how communities are engaged in caring for their lands, what forces they are up against that seek to stop them, and what support they need from each other, from highlighting the centrality of women, and from other allies in order to continue this stewardship. In 2023 Assemblies were held on Maasai land at Loliondo in Tanzania, on Ogiek land at Laboot, Mt Elgon, Kenya, back on Ogiek land at Mt Elgon including celebrating their court victory followed by a women-led assembly on the Uganda side of Mt Elgon on Mosopiyek (Benet) land. In 2023 a further Assembly was held on Sengwer land at Tangul, Kenya, and a women-led mapping assembly was held on Elgon Ogiek land. Each Assembly is led by women from the communities and includes a strong focus on the gender dimensions of the land rights struggles.

Despite representatives of indigenous peoples and local communities being largely excluded from the September 2023 Africa Climate Summit in Nairobi, the East Africa Assemblies produced a powerful speech which one of the women managed to deliver to the gathered Presidents. This included reference to their sense that those causing the climate crisis were using the Summit to make more money out of the crisis. In October 2023, an Elgon Ogiek woman and a Sengwer woman represented the Assembly at the African Commission on Human and Peoples' Rights (ACHPR) in Arusha, speaking strongly on the suffering of their fellow Maasai at Ngorongoro in Tanzania, Mosopisyek at Benet, Mount Elgon, Uganda, and of the Batwa in Uganda and at Kahuzi-Biega in DRC. FPP also continued to engage the ACHPR on issues surrounding human rights and conservation from a regional legal perspective.

After the positive outcomes at the 15th Conference of the Parties to the CBD (December 2022), where the Kunming-Montreal Global Biodiversity Framework (K-MGBF) was adopted, the Cultural, Biological and Knowledge Diversity team focused in 2023 on the further development (for adoption by COP-16 in 2024) of the monitoring framework for the K-MGBF. FPP, in close collaboration with the International Indigenous Forum on Biodiversity and collaborators, including UNEP-WCMC, the International Land Coalition, FAO, the International Labour Organization, and linking to the Indigenous Navigator and the Transformative Pathways projects, provided detailed inputs in various expert meetings on indicators relevant to indigenous peoples and local communities, and the entire monitoring framework. At the 12th meeting of the Working Group on Article 8(j) and Related Provisions in Geneva in November 2023, FPP further engaged in the consultations and discussions around the new Programme of Work on Traditional Knowledge and the future institutional arrangements of the Working Group. In Geneva, FPP hosted a 2-day workshop to gather inputs for a new biodiversity module for the Indigenous Navigator based on CBMIS approaches. Working with a range of organisations, FPP also continued to actively engage in the Human Rights and Biodiversity Working Group. The team worked closely with the network of Centres of Distinction on Indigenous and Local Knowledge, including by participating in the 10th Plenary

of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES-10) in August 2023 and participated as contributing author in the ongoing IPBES Assessment on Business and Biodiversity.

The series of publications titled '[Transforming Conservation](#)' launched by FPP in 2023 offers case studies, testimony, research, and analysis that examine the current state of play of the relationship between conservation and indigenous peoples and local communities.

In **Territorial Governance work** in 2023, the new phase of the Indigenous Navigator took off with FPP overseeing partners in Uganda, Guyana, Cameroon and Suriname undertaking community surveys and preparing small-grant proposals. In all four countries, local partners worked on national and community surveys on the status of indigenous peoples' rights, providing training on the tools and support to local communities to conduct data gathering. This data will be used in the next phase of the project to conduct advocacy and small projects on the issues of most concern. Under complementary funding, we continued to support self-determined projects in Kenya (Mt Elgon Ogiek), in Colombia (Resguardo Lomoprieta), in Peru (the autonomous nation of the Wampis), in Indonesia (the Toba Batak), in Cameroon (Assoumindele and Se'eh), in Panama (Wacuco Guna), and in Suriname (Donderskamp), through an emerging support mechanism for direct community access – the Forest Visions Partnership.

In 2023 the **Cultural and Ecological Resilience workstream** supported 8 grassroots initiatives (3 in Asia, 2 in Africa and 3 in Latin America) around community-led education and transmission of knowledge and language through the small grants mechanism established under the Global Network on Indigenous-led Education (ILED), a coalition of Indigenous Peoples' organisations, support organisations, donors and grant making organisations and networks. Since the network started in 2021 it has gained traction and [positive attention](#). Under another objective of the network – facilitating networking and learning – a number of regional knowledge exchange sessions were organised in 2023, especially among women's groups, and a [youth fellowship programme](#) (and Mentor) programme was launched. In relation to raising awareness, the ILED network published its first 2022-2023 [Annual Report](#); organised a webinar on gender and education, and actively posted news, articles, interviews and podcasts on its website and [Instagram channel](#).

Through the SwedBio-funded 'renewing cultural and biological diversity' project, we supported on-going work with local partners in Suriname, Guyana, Panama, Thailand, Bangladesh and Cameroon, plus work in some marine and coastal areas (Antigua, Tuvalu, Madagascar), focusing on inclusive and strong leadership, community-based initiatives for conservation and restoration, sustainable livelihoods, revitalisation of traditional knowledge, and empowerment of local groups to participate in key processes at national and international levels. In 2023, this collaborative partnership on customary sustainable use celebrated its 20-years anniversary, a milestone that coincided with the organisation of an inspiring and much-valued partners' meeting in Bangladesh, where partners in this project shared lessons and experiences and reaffirmed their connections and relationships. The meeting was hosted by Unnayan Onneshan on a ship journey in the Sundarbans mangrove forest, and included an exchange and solidarity visit to community groups in Koyra (golpata harvesters, snail collectors, honey collectors, fishers and crab farmers). The project has supported the communities to organise in cooperatives where they receive a lot of training and share knowledge and capital and strengthen their position vis-à-vis the Forest Department.

The programme was funded in 2023 with grants from the Arcadia Fund, Arcus Foundation, Ashden Trust (now the Aurora Trust), Climate and Land Use Alliance (CLUA), European Commission, Ford Foundation, Good Energies, the International Climate Initiative of the German Government (IKI), International Labour Organisation, International Working Group on Indigenous Affairs (IWGIA), Nia Tero Foundation, The Christensen Fund, Rainforest Foundation US, Rainforest Fund, Sall Family

Foundation, SAGE Fund, SwedBio at the Stockholm Resilience Centre, Size of Wales, VOICE via CIPD, Waterloo Foundation, Wellspring, and WWF-US.

DIRECTORS & TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year under review were:

M Pimbert (Chair)	SP Finn
R Halip (Co-Chair)	S Roberts (appointed 01 February 2023)
MJ Artist	P Borraz (appointed 04 July 2023)
P Kitelo (appointed 24 November 2023)	C Kalafatic
L Erickson	R Williams

All the Trustees are eligible to remain on the Board of Trustees for a five year term at which time they are eligible for re-election at the Annual General Meeting.

The Board of Trustees are entitled to appoint additional Trustees and the methods, policies and procedures within the charity for recruitment, appointments, induction and training for Trustees are continually reviewed.

ORGANISATION STRUCTURE

The charity is administered by the Trustees who meet twice a year in the summer and winter and who have regular contact throughout the year. At the summer Trustees' Meeting the governing document is reviewed to ensure activities remain within permitted guidelines. Trustees are recruited and appointed by the existing Trustees based on an assessment of skills and experience. New Trustees receive a Board pack of papers and institutional policies before attending their first meeting. At a new Trustee's first Board meeting procedures and policies are explained by existing members. There is also an induction meeting with the Director and other senior staff members as appropriate. The Audit Committee (a sub-committee of the full Board) meets twice a year in preparation for the summer and winter full Board meetings, in addition to meeting on other occasions as required.

The PCMT has a collective role in ensuring cross programme coordination and enabling FPP to remain true to its mission and values, strategic, responsive, fair, resilient, accountable and effective. It supports the development and renewal of FPP's strategy, learning from past and present work, and enhancing our effectiveness to face complex challenges as well as contributing to finding solutions to operational challenges and funding gaps. The group meets every four to six weeks with subgroups of this team meeting between these meetings as required.

Two inflationary increases of pay were approved by the Board in 2023 and awarded to management and staff, 2% from 1st July and an additional 3.5% from 1st January 2024. Remuneration for key management personnel is set at the time of recruitment and is reviewed on an ad hoc basis as and when required.

WORKING WITH PARTNERS

FPP builds long term relationships with local non-governmental organisations in country working with local communities, providing technical support and training to enable the communities to secure their rights, control their lands and decide their futures.

Together, FPP and its partner organisations develop programmes of work for which funding is sought. Once funding is secured activities are implemented under the terms of the respective grants. A summary of each grant's purpose is set out in Note 11.

LEGAL STATUS

The charity was incorporated as a company limited by guarantee on 29 October 1999 and registered as a charity on 24 August 2000. The liability of the company's members for its debts is limited to their guarantee to contribute such amounts as may be required, not exceeding £1, to the assets of the company if it should be wound up whilst he/she is a member or within one year after he/she ceases to be a member.

FINANCIAL REVIEW

The charity's income for charitable activities in 2023 included grants for restricted activities of £5,732k (2022: £5,079k) and unrestricted fund grants of £2,433k (2022: £245k) of which £1,212k represents an amount accrued, in relation to Ford Build which will be received over the next 3 years, as shown in note 2. Donations in the year were £44k (2022: £121k). Total income amounted to £8,237k (2022: £5,448k). Grant proposals to Aurora Trust, File Foundation, FORD BUILD, Good Energies, Nia Tero, Sobrato, Wellspring Foundation and WWF have been successful, starting in 2023 and are medium to long term projects. The total number of grants decreased from 56 to 48.

Total expenditure on charitable activities amounted to £6,838k (2022: £4,545k). These are broken down into Staff and Related Personnel Costs at £2,512k (2022: £2,101k), Direct Programme Costs at £4,002k (2022: £2,465k), Support Costs at £151k (2022: £185k) and Governance at £53k (2022: £56k). The details of these costs are in Note 4. Our transfers to partners are analysed by country in Notes 4a and 4b. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long-term working relationship) to carry out agreed activities in accordance with our funding agreements.

Details of funding sources are shown in Note 2 to the accounts and details of how expenditure has met the objectives are set out in the summary of activities earlier in this report. The title of each income stream is detailed in Note 11.

We work closely with local partners in all the countries funded by our grants and have developed systems for due diligence assessments and capacity building to enable them to implement the activities on the ground where necessary. Travel by FPP staff and consultants has been closely linked to workshops, and implementation levels by partners have increased under IKI.

Total funds at 31 December 2023 amounted to £5,762k (2022: £4,424k) of which £2,615k (2022: £3,245k) related to Restricted Funds and £3,146k (2022: £1,178k) was available for unrestricted purposes. At 31 December 2023 there were 2 restricted fund balances in deficit (2022: 2). The deficits in total sum to £62k (2022: £65k) and the deficits will be reversed in 2024. The deficits are from International Climate Initiative (IKI) £58k due to the timing of income being claimed and Prince Albert II of Monaco Foundation (HCV Network PoM 2023) due also to timing of the income and will be claimed in 2024.

We are continuing to seek further funding to expand our work and were very pleased to have been selected for the Ford BUILD grant, which started in early 2022 and in 2023 we signed a new contract for \$2,350,000 of unrestricted funding for the next 4 years. This grant allows us to invest in the organisational resilience, at both an operational and strategic level, which will help secure the future of FPP.

The Trustees are satisfied that the charity's activities during the year have met their objectives and are satisfied with the financial position at the year end.

RESERVES POLICY

The Trustees have reviewed FPP's need for reserves in line with the guidance issued by the Charity Commission where the term "reserves" describes that part of a charity's income funds that is freely available for its general purposes at the Trustees' discretion in furtherance of any of the charity's objects.

The Trustees believe that FPP should hold financial reserves (an Emergency Operating Reserve (EOR)) because:

- i) It has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation; and
- ii) It requires protection against catastrophic or lesser but damaging events. An EOR provides the ability to continue operating when such events might arise.

The Trustees believe that the level of the EOR should normally be the equivalent of a minimum of four months' (non-project funded) organisational operating costs plus four months' salary commitments for all staff. This would currently amount to approximately £946k (2022: £799k). The intention of the Trustees remains that the EOR is maintained at or above this minimum level wherever possible while recognising that there will be fluctuations in reserves from year to year and with the goal to increase EOR to 5 months operational costs over time. At 31 December 2023, the free reserves, were £3,146k (2022: £1,178k). Free reserves include fixed asset investments of £516k (2022: £503k) as the investments are held in deposit accounts and are freely available to use were the need to arise.

During 2023 under the provisions of the Charity SORP (FRS 102), FPP accrued £1,212k of the Ford Build Grant future cash tranches. This has significantly increased the level of Unrestricted Funds at 31 December 2023 on the SOFA to £3,146k (2022: £1,178k). FPP will receive the cash for this project over a number of years which means that there is a correspondingly large accrued income asset on the Balance Sheet.

Excluding the future recognised income (of the Ford Build Grant) from unrestricted reserves would leave a balance of £1,934k as at 31 December 2023. However, £765k of this balance, whilst unrestricted, represents income from grants which have planned expenditure against them. Such expenditure relates, inter alia, to programmatic support and/or organisational strengthening. If this future planned expenditure is removed, the balance, which FPP refers to as core unrestricted reserves, is £1,169k. These unrestricted core reserves are built up over time, with no expenditure forecast against them, to provide an Emergency Operating Reserve (EOR). We plan to draw down £51k of these core reserves during 2024 in order to continue to maintain our operational capability during the year. Budgeted unrestricted core reserves at the end of 2024 are therefore £1,118k which remains only slightly above the desired EOR level of 4 months operational costs. As set out above, the Board aim to increase the level of the EOR to a minimum of 5 months operational costs which would require increasing levels of core support funding in the future.

INVESTMENT POLICY

The Trustees aim to hold funds in ethical investments or interest-bearing accounts wherever possible. Part of the unrestricted reserves £516k (2022: £503k) are held with ethical institutions (Triodos Bank and the CCLA) on deposit. For daily transactions and working capital demands the charity requires the flexibility and responsiveness that a multinational bank provides. This means that all restricted reserves and the balance of unrestricted reserves (£1,388k at year end) are held in interest bearing accounts with the organisation's main bank, NatWest.

FUTURE PLANS

As detailed above FPP's strategic approach and impact centres on long term relationships of support and solidarity with the communities, peoples and partner organisations it works with. As in 2023 FPP's focus in 2024 will continue to be on strengthening the organisation's core capacities, developing a sustainable funding model (including by increasing the proportion of unrestricted core mission support from new and existing donors), ensuring FPP's diverse staff are well supported, and increasing collaboration with other organisations at community, national and international levels to address the complex threats that forest communities are facing.

2024 will continue to build on the organisational and strategic strengthening that was developed during 2023, thanks to BUILD-programme core support provided by the Ford Foundation. In particular, 2024 will see the culmination of a process of generating a 5-year Strategic Framework Plan (2025-2030), the foundations of which were established through a thorough a partner consultation in 2022, and an internal collaborative process during 2023. This is intended to ensure that FPP's organisational and strategic effectiveness and resilience can be rooted in, and boosted by, a well-articulated and costed strategic framework, that is matched by a strengthened approach to organisation-level Monitoring, Evaluation and Learning (MEL). 2024 will also see the launching of FPP's new website, rebuilt during 2023 and 2024. Organisational strengthening taking place in the context of BUILD in 2024 will continue to focus on management, governance and security, financial resilience and funding, and monitoring, evaluation and learning.

Strategic priorities are set and regularly reviewed for each of the 20+ main countries in which FPP works and in each of its thematic focus areas. These strategic priorities reflect the emerging challenges and opportunities in each area of FPP's work, allowing agility on the one hand and continuity of engagement on the other. The major difference in 2024 will be that these country- and programme-specific strategic priorities have been reflected and aggregated in the Strategic Framework Plan 2025-2030.

The consultative process of developing the Strategic Framework Plan honed down our strategic priorities for 2024 and beyond to 2030. They are necessarily mutually reinforcing in order to have the biggest impact for communities seeking to uphold their rights and defend their forests and cultures. Through the strategic review, the following four existing strategic priorities were newly defined as four Outcomes with the identified Strategic Priorities needed to achieve the Outcomes:

Outcome 1: Strong and Self-governing Peoples and Communities

- Increase support for the **strengthening, development and revitalisation of community governance** including through FPIC protocols, life plans, working with youth and women's groups to support the emergence of next generation leadership.
- Increase technical and other support to **community-led territorial management**, conservation, restoration and sustainable use actions and initiatives.
- Investing in **cultural resilience initiatives** to support revitalisation and intergenerational transmission of knowledge.
- **Support communities to mobilise, heal and unite** to assert their human rights in response to external and divisive threats to their lands, territories and resources.
- Increase the number of partners receiving direct grants, including via the Forest Visions Partnership, **to support their self-determined initiatives**.

Outcome 2: Just diverse and sustainable economies

- Improved **corporate accountability** by:
 - i) Strengthening **content and enforcement of laws** (e.g. EU, UK) and **commodity certification and industry assessment standards** (e.g. RSPO, FSC, IRMA and ART) to hold companies accountable for violations of indigenous and forest peoples' rights, with a

- particular focus on rigorous auditing and verification processes, enforcement of grievance mechanisms and access to legal and other remedies (consistency with Afi as an indicator)
- ii) identifying and **exposing the links between human rights violations** experienced by indigenous and forest peoples, and the **responsibilities and obligations of downstream actors, investors, and opaque corporate groups/shadow companies** in the agricultural, extractive and nature market sectors
- Ensure human rights are protected in market and non-market **biodiversity and climate finance** approaches including through strong grievance mechanisms, and that any financing these approaches provide for indigenous and forest peoples is direct and equitable in recognition of their rights and contributions to nature and climate protection.
 - Promote recognition and support for indigenous and forest peoples' **systems of self-determined conservation and sustainable use** using the Global Biodiversity Framework and CBD, the World Heritage Convention and the IUCN multi-stakeholder fora.
 - Support communities and partners to collaborate and share learnings on initiatives related to sustainable livelihoods and local economies emerging from outcome 1.

Outcome 3: Effective, accessible and just legal systems

- Continue to develop cutting edge human rights jurisprudence through **strategic litigation** at the international, regional and national levels **to domesticate, implement and enforce international human rights law**.
- Improved **recognition** and **enjoyment** of land and resource ownership, access, use and control rights, including through **restitution**:
 - in places where there is limited or no legislative or judicial recognition of these rights (e.g. in Congo basin, Suriname, Thailand)
 - in places where there is (some) legislative or judicial recognition but where the extent, quality and implementation is limited (e.g. Peru, Colombia, Guyana, Indonesia, Liberia, Kenya, Uganda)
- Increased support to the maintenance and strengthening of customary legal systems.
- Advocate for the development of corporate accountability laws at national level in countries where indigenous and forest peoples live.
- Advance accountability, redress and conflict resolution mechanisms for addressing rights-violating conservation.

Outcome 4. Building solidarity and resilience

- Enable **community-to-community exchanges**, to enhance capacity sharing on strategies used to assert, realise and defend their rights, to bring together constituencies for change and support movement building.
- Enhance **collaboration, including by partners**, with key existing organisations, platforms and networks supporting indigenous and forest peoples' rights and interests.
- Scale up provision of rapid response and prevention assistance **to the protection and defence of land rights defenders**.
- Advocate for **changes in the funding ecosystem** to make funding more responsive to the rights and needs of indigenous and forest peoples.
- Channel **organisational strengthening** and capacity building support to partners through accompaniment, training and finance.

These along with the organisational strengthening priorities and a newly illustrated Theory of Change being printed in 2024, will guide our work during the remainder of 2024 and beyond to 2030.

FUNDRAISING ACTIVITIES

The Trustees reviewed the charity's fundraising at the Annual General Meeting in 2023 and also at the November 2023 Board Meeting. PCMT monitors fundraising throughout the year. Fundraising expenses are categorised in terms of staff time taken to write funding proposals and budgets together with some small pieces of consultancy advice about fundraising. Many proposals are for grants from funders with whom we have existing relationships and so are often part of the grants that are in progress. Applications to new funders or for different pieces of work can take more time to prepare and put together but the staff time is not an additional cost to that contracted to carry out the project work. Fundraising costs are reported in the Statement of Financial Activities as £61k (2022: £53k). The charity had no fundraising activities requiring disclosure under s162A of the Charities Act 2011.

PUBLIC BENEFIT

The Trustees have regard to the Charity Commissioners' guidance on public benefit and the activities carried out are consistent with the requirements. The overseas projects carried out are to assist local communities to improve their living conditions and environment. Taking the Charity Commission's guidance into consideration, the Trustees are satisfied that our public benefit requirements have been met.

RISK MANAGEMENT POLICY

The Board is ultimately accountable for dealing with risk.

The identification and assessment of risks is done by management on a rolling basis with the Board able to add, subtract, elevate or relegate.

The assessment of gross risk is based on:

- Severity of impact
- Likelihood of occurrence

In order to meet its fiduciary responsibilities and govern FPP to achieve its mission most effectively, the involvement of the Board can be described as:

- Input to identification and oversight of 'High Level' risks and opportunities. A 'High Level' risk can be strategic (does this risk mean that FPP does not make a difference?) or Operational (does this risk fundamentally threaten FPP's ability to continue?)
- Sets risk appetite
- Seeks reassurance that **processes** are in place for managing operational risks rather than getting into the detail of management
- Monitors 'High Level' risks
- Holds management accountable for running the processes and taking mitigating actions
- Receives reports of critical incidents (e.g. major fraud, kidnap)

The Board signs off policies which have a high-risk component (e.g. staff security).

The risk register is the primary tool used by the Board to monitor risk. At each Board meeting management reports on the movement in the 'High Level' risks (getting worse, staying the same, getting better) that have occurred because of changes in the operating environment or management action.

The 'High Level' risks with the highest score identified in the most recent review of the register and mitigating actions are:

1. Risk – Staff put at risk where there are security issues in high-risk countries where we work or travel to.

Mitigation – Provide security training where appropriate and assess the country risk situation regularly.
2. Risk – Behaviour contrary to our safeguarding policy occurs in the workplace or in the field, by FPP staff, consultants or partners.

Mitigation – Continue work with country leads on safeguarding tools to use with partners and communities. Updated Safeguarding Complaints and Allegations flow chart (in 4 languages). Continue implementation of safeguarding plan.

3. Risk – Occurrence of internal and external fraud, corruption and aid diversion.

Mitigation – Increased capacity in the finance team allows for greater engagement with and monitoring of partners.

FPP has continued to take steps to further strengthen safeguarding across its work including through the development and rollout of its code of conduct, safeguarding policy and adapted partner due diligence methodology. Training has been carried out with all staff in 2023.

During 2023 FPP has not reported any safeguarding incidents or fraud incident to the Charity Commission.

GOING CONCERN

The trustees have reviewed the plans and forecasts for 2024 and 2025, including reviewing the assumptions for the forecasts. As at the date of signing these financial statements, the Trustees' and the management team's forecasts up to 31 December 2025 indicate that the Charity will be able to continue to operate as a going concern. Even the most pessimistic scenario shows that the organisation can continue to operate as a going concern, albeit at a much lower level and capacity than present. The Trustees and the management team are regularly monitoring the position to determine the right way forward as events unfold.

RELATED PARTIES

The related party transactions during the year are disclosed in Note 14.

TAXATION STATUS

The Company is a charity within the provisions of the ICTA 1988 (Income and Corporation Taxes Act) and hence no corporation tax is payable on income received, which is properly applied for its primary purpose.

CHARITY GOVERNANCE CODE

FPP senior management and board trustees continue to ensure FPP complies with the UK regulatory environment for charities, including the Code.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of FPP for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act and the provisions of the charity's constitution. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418(2) of the Companies Act 2006) of which the company's auditors are unaware and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

AUDITORS

A resolution will be put to the Annual General Meeting proposing that Crowe U.K. LLP will be re-appointed as auditor.

ON BEHALF OF THE BOARD:

.....

R Williams

TRUSTEE

Date:

22 May 2024

Opinion

We have audited the financial statements of Forest Peoples Programme ('the charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 16 and 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were taxation and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, designed audit procedures to test the timing of grant income, reviewing accounting estimates for biases, reviewing regulatory correspondence including that with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tara Westcott
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
4th Floor
St James House
St James Square
Cheltenham
Gloucestershire
GL50 3PR

Date: 23 May 2024

FOREST PEOPLES PROGRAMME

STATEMENT OF FINANCIAL ACTIVITIES
[incorporating an income and expenditure account]
For the year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Note				
Income from					
Charitable Activities	2	2,433,111	5,732,243	8,165,354	5,323,654
Donations		33,632	10,821	44,453	121,424
Other Income		-	-	-	-
Bank Interest		26,787	26	26,813	3,305
Total		<u>2,493,530</u>	<u>5,743,090</u>	<u>8,236,620</u>	<u>5,448,383</u>
Expenditure on					
Charitable Activities	4	486,363	6,351,747	6,838,110	4,544,850
Raising Funds		38,948	21,654	60,602	53,410
Total		<u>525,311</u>	<u>6,373,401</u>	<u>6,898,712</u>	<u>4,598,260</u>
Net Income / (Expenditure)	5	1,968,219	(630,311)	1,337,908	850,123
Other recognised gains and losses					
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,968,219	(630,311)	1,337,908	850,123
Reconciliation of Funds:					
Total funds brought forward:		1,178,215	3,245,456	4,423,671	3,573,548
Total funds carried forward:	11, 12	<u>3,146,434</u>	<u>2,615,145</u>	<u>5,761,579</u>	<u>4,423,671</u>

The notes on pages 24 to 46 form part of these financial statements

FOREST PEOPLES PROGRAMME
**BALANCE SHEET
31 December 2023
Registered No. 03868836**

	Note	2023 £	2022 £
Intangible Fixed Assets:			
Website	7	-	-
Fixed Assets:			
Interest Bearing Deposit Accounts	8	515,912	502,767
Current Assets:			
Debtors	9	2,180,889	909,313
Cash at Bank and in hand		3,269,932	3,185,121
		<u>5,966,733</u>	<u>4,597,201</u>
Current Liabilities:			
Amounts falling due within one year			
Creditors	10	205,154	173,530
Net Assets		<u>5,761,579</u>	<u>4,423,671</u>
The funds of the charity:			
Restricted Income Funds	11	2,615,145	3,245,456
Unrestricted Funds	12	3,146,434	1,178,215
Total charity funds		<u>5,761,579</u>	<u>4,423,671</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. These financial statements have been prepared in accordance with the Companies Act 2006 and Financial Reporting Standard 102. The financial statements on pages 21 to 46 were approved and authorised for issue by the Trustees on 22 May 2024 and signed on their behalf by:

R Williams

TRUSTEE

The notes on pages 24 to 46 form part of these financial statements

	Note	2023 £	2022 £
Cash flows from operating activities:			
<i>Net cash provided by operating activities</i>	15	192,172	1,003,606
Cash flows from investing activities			
Interest from investments		26,813	3,305
<i>Net cash provided by investing activities</i>		26,813	3,305
<i>Change in cash and cash equivalents in the reporting period</i>		218,985	1,006,911
Cash and cash equivalents at the beginning of the reporting period		3,687,888	2,417,644
Change in cash and cash equivalents due to exchange rate movements		(121,029)	263,333
<i>Cash and cash equivalents at the end of the reporting period</i>	16	3,785,844	3,687,888

The notes on pages 24 to 46 form part of these financial statements

1. ACCOUNTING POLICIES

Company Information

Forest Peoples Programme is a registered charity and as such is a non-profit making organisation. The number of members at 31 December 2023 is 11 and their liability on a liquidation is limited to £1 each. Forest Peoples Programme is registered as a company limited by guarantee with no share capital, in England and Wales under number 03868836 and its registered office is 1c Fosseyway Business Centre, Stratford Road, Moreton-in-Marsh, GL56 9NQ. Forest Peoples Programme is a Public Benefit Entity registered with the Charity Commission under number 1082158.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standards.

Income

All income is accounted for gross.

Income from donations and grants, including government grants, is included in income when there is evidence of entitlement, the amount can be measured and the receipt is probable. When donors impose conditions which have to be fulfilled before the charity becomes entitled to such income, the receipt of income is not included in income until the pre-conditions for use have been met. Investment income is included when receivable.

Expenditure

All expenditure is accounted for gross, including irrecoverable VAT, and is recognised on an accruals basis as a liability is incurred. Expenditure is allocated to specific projects and administration costs are allocated against projects in accordance with the terms of the project contracts.

Allocation of Costs

The Charitable Activity Costs include all costs attributable to delivering and supporting the main charitable activities of the organisation. All support costs are allocated to Charitable Activities.

The expenditure on raising funds is the cost of applying for new and renewing existing grants.

Contributions to Overheads are apportioned to contracts in accordance with agreed contract terms. They are allocated to specific overheads when the budget lines within a grant agreement specify that this is the case. For most of our grants this is not the case and overhead contributions are set against the unrestricted overhead and staff costs of the organisation within the financial year.

Field Costs are part of Charitable Activity Costs. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long term working relationship) to carry out agreed activities in accordance with our funding agreements.

Intangible Fixed Assets and Amortisation

Intangible fixed assets with a value greater than £5,000 are capitalised at cost and written off by equal annual instalments over their expected useful lives (website expected in 2024: 3 years).

Financial Instruments

With the exception of fixed asset investments as noted below, the charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like accounts receivable and trade and other accounts payable.

Basic financial assets and liabilities that are payable or receivable within one year, typically trade payables or receivables, are measured initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

Fixed asset investments are investments held for the longer term and deposits, with a maturity of longer than three months. Deposits within fixed asset investments are held as long-term cash deposits i.e for longer than twelve months, and earn a fixed rate of interest. Cash which is needed for daily grant expenditure is held as cash and cash in hand. Some bank accounts are interest bearing but the balances on these accounts fluctuate on a regular basis.

Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds: these are funds which can be used in accordance with the general charitable objects of the charity at the discretion of the Trustees. Within the unrestricted funds, designated funds can be set aside for specific areas of work by the Programme Coordination and Management Team. This separation is an internal matter and the funds are deemed to be fully flexible.
- Restricted funds: these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Going Concern

FPP prepared 2024 and 2025 budgets and forecasts which take into account expected changes in the funding streams and which demonstrate that the charity will be able to continue to operate for the foreseeable future. The charity has identified secured funding over the next 12-18 months. In addition, it has also identified grant funding renewals and opportunities which have been applied for or are in the process of being applied for and which the Trustees have a high expectation will be successfully secured. Based on this funding and the related expenditure models the Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence and meet all its obligations as they fall due in the normal course in the short to medium term. On this basis, the Trustees consider it appropriate to continue to prepare the financial statements on the going concern basis.

Foreign Currencies

Transactions in foreign currencies are recorded at monthly rates during the year. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

Presentational and Functional Currency

The functional currency of FPP is considered to be pounds sterling because it is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling.

Pensions

Auto-enrolment was applicable for FPP from 1 July 2016 and the charity follows the guidelines for pension contributions according to the auto-enrolment rules. The pension scheme is a defined-contribution scheme administered by Aviva. Eligible staff are auto-enrolled, unless they request to opt-out. Staff may contribute more than the statutory minimum contributions for employees. The charity follows the minimum contribution levels for employers. Pensions are allocated across funds in the same way as salary costs.

Operating Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Judgments in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include the following:

Accruals

Included in accruals are liabilities where the amount and/or timing of its settlement is uncertain.

An accrual is only recognised where:

- There is a present obligation at the reporting date as a result of a past event;
- It is probable that a transfer of economic benefit will be required in settlement; and
- The amount of the settlement can be estimated reliably.

Deferred Income

Income is recognised when there is evidence of entitlement, the amount can be measured and the receipt is probable. Where terms and conditions have not been met, or, uncertainty exists as to whether FPP can meet the terms and conditions otherwise within its control, the income is not recognised but deferred as a liability until it is probable that the terms and conditions imposed can be met.

FOREST PEOPLES PROGRAMME
INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2023
2. INCOME FROM CHARITABLE ACTIVITIES

RESTRICTED INCOME GRANTS	2023	2022
	£	£
Allen & Overy Foundation	50,000	55,000
Arcadia	209,255	198,755
Arcus Foundation - Cameroon	-	108,333
Arcus Foundation Multi-Country	380,909	303,565
ARCUS Liberia 22 via SESDev	-	37,433
Arcus Liberia 23 via SESDev	28,604	-
Arcus Foundation - Via Uobdu	-	9,510
Ashden Trust - Legal professionals Amazon	-	11,899
Ashden Trust - People's Legal School Peru	-	22,211
Aurora Trust - Shadow Companies	128,258	-
Aurora Trust - Chatham House event	8,547	-
Aurora Trust Peoples' Legal Sch	11,917	-
Christensen Fund IIFB Support	-	13,514
Christensen Fund Mosopisyek Support	-	9,009
Climate and Land Use Alliance Peru & Colombia 2023-2024	-	193,890
Climate and Land Use Alliance - 2021-25	(11,905)	-
Climate Justice Resilience Fund 2023 (COP 28)	6,557	-
Climate Justice Resilience Fund 2022 (COP27)	-	17,391
CBRL via Dana Standing Committee	-	2,000
Christensen via IWGIA	-	(784)
Digital Democracy Mapeo 2023	984	-
ECF EU Advocacy 2023-24	43,478	-
File Foundation Cam/DRC 2022-23	-	143,443
File Foundation SLRC 2022	-	156,716
File Foundation - Global	387,312	-
File Foundation INDONESIA 2022	-	94,091
File Foundation SLRC 2023	194,444	-
Ford Build 2022-2026	-	527,778
Ford Foundation Peru and Colombia: 2022/23	-	198,413
Ford Foundation - Zero Tolerance Initiative	107,438	96,296
Freedom House 2023	17,857	-
Full Circle Foundation	-	(1,671)
Full Circle DRC 2022-24	123,967	111,940
Full Circle 22	-	14,811
GAGGA Both Ends	-	1,999
Global Canopy 2022	-	28,500
Good Energies Foundation - SLRC	353,982	-
HCV Network PoM 2023	9,099	-
HCSA Phase III	17,951	88,876
International Climate Initiative	-	(17)
Sub total	2,068,654	2,442,901

INCOME FROM CHARITABLE ACTIVITIES (cont'd)

RESTRICTED INCOME GRANTS	2023 £	2022 £
Sub total brought forward	2,068,654	2,442,901
International Climate Initiative (IKI)	1,581,591	537,283
IWGIA - Indigenous Navigator 2022-25	179,859	179,859
JJCT Colombian Amazon Nipodimaki	-	22,200
JJCT Emergency Fund for IP in Peru	-	22,200
JJCT Kichwa Indigenous Radio	-	8,900
JJCT Emergency Fund Peruvian Amazon	29,145	-
JJ Charitable Trust Kichwa radio in San Martin	12,397	-
Joseph Rowntree CT PBI 2023-5	9,000	-
Nia Tero Foundation - Global	61,475	-
Nia Tero Foundation - 2021	(595)	41,347
Open Society Foundation Caribbean via SRDC	(1,252)	33,333
Packard Foundation - Indonesia	162,602	149,254
Rainforest Fund - Costa Rica 2023	72,074	54,614
Rainforest Foundation US 2021	-	(2,290)
Rainforest Foundation US - Guyana 2023	79,492	86,727
RF Alliance AFI 2023	12,585	-
Royal Anthropological Institut	16,000	16,000
Rutu Foundation 2023	5,493	-
SAGE 2023 Indonesia	10,541	-
Sage Peru 2023	23,388	-
Sall Family Foundation 2022/23	(715)	121,466
SECO Indonesia	118,052	-
Size of Herefordshire	-	2,000
Size of Wales Kenya 2022-23	-	12,068
Size of Wales Communications 2022	-	3,195
Size of Wales Kenya 2023-24	5,000	-
Size of Wales Emergency Fund Peru 2022	-	15,000
Size of Wales Peru Match 2022	-	25,000
Size of Wales Peru Match 2023	25,209	-
Sobrato Foundation 2023-25	624,043	-
SwedBio at the Stockholm Resilience Centre - CBD COP 15	-	20,458
SwedBio at the Stockholm Resilience Centre 2021-24	259,465	287,747
SwedBio at the Stockholm Resilience Centre - Uganda	-	(6,871)
Swedish Postcode Foundation - Peru & Columbia 2022-23	(3,985)	262,436
UNEP Addressing Environme 2022	-	31,397
UOBDU 2021-22	-	4,104
Voice via CIPDP	2,523	16,248
Waterloo Foundation - Responsible Finance Programme	67,000	67,000
Wellspring 2022 Gender	73	492,063
Wellspring - Zero Tolerance Initiative	-	122,951
Wellspring Philanthropic Fund - Zero Tolerance Initiative 2023	234,389	10,084
WWF OECMs 2023	78,740	-
Grand Total	5,732,243	5,078,674

2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)

UNRESTRICTED INCOME	2023 £	2022 £
Sall Family Foundation 2023/24	158,196	50,950
Christensen Fund - EGP 2022-24	-	194,030
Ford Build 2022-2026	2,274,915	
	2,433,111	244,980
TOTAL INCOME FROM CHARITABLE ACTIVITIES	8,165,354	5,323,654

Included in unrestricted income is £1,212,222 accrued in relation to the Ford Build grant which is receivable over the next 3 years.

3. TAXATION

As a charity, FPP is generally exempt from corporation tax on income it receives which is properly applied for its charitable purpose.

4. CHARITABLE ACTIVITY COSTS

	Note	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Staff and Related Personnel Costs					
UK Salaries & Fees		527,485	1,087,037	1,614,522	1,262,071
Overseas Staff Fees		31,136	558,018	589,154	498,578
Consultants		6,797	272,340	279,137	313,505
Other Staff Costs		26,642	2,503	29,145	46,955
		<u>592,060</u>	<u>1,919,898</u>	<u>2,511,958</u>	<u>2,121,109</u>
Direct Programme Costs					
Travel and Project Monitoring		24,107	273,108	297,215	243,126
Translation, Publications and Research Documents		25,613	64,080	89,693	50,495
Equipment & IT		101,547	30,968	132,515	81,905
Evaluation Costs		-	-	-	-
Indigenous Participation		28,379	249,429	277,808	180,702
Field Costs (incl transfers to Partners)	4a	142,253	3,036,815	3,179,068	1,850,081
Workshops		235	25,209	25,444	58,552
		<u>322,134</u>	<u>3,679,609</u>	<u>4,001,743</u>	<u>2,464,861</u>
Support Costs					
Rent, Rates and Insurance		41,366	7,662	49,028	60,017
Light, Heat and Cleaning		11,637	-	11,637	8,881
Telephone and Communications		5,694	4,433	10,127	7,948
Communications and Visibility		(8,104)	22,919	14,815	14,955
Membership Subscriptions		2,360	5,621	7,981	11,673
Postage and Stationery		2,194	1,858	4,052	5,730
Depreciation		-	-	-	-
Bank Charges and Interest		8,003	19,509	27,512	21,516
Sundry Expenses		8,584	16,907	25,491	34,994
		<u>71,734</u>	<u>78,909</u>	<u>150,643</u>	<u>165,714</u>
Governance					
Auditor's Remuneration		22,138	24,262	46,400	55,610
Legal & Professional Fees		4,919	1,418	6,337	889
		<u>27,057</u>	<u>25,680</u>	<u>52,737</u>	<u>56,499</u>
Contribution to overheads		(567,852)	567,852	-	-
Foreign Exchange (Gains)/Losses		41,230	79,799	121,029	(263,333)
Total Charitable Activities		<u><u>486,363</u></u>	<u><u>6,351,747</u></u>	<u><u>6,838,110</u></u>	<u><u>4,544,850</u></u>

4a. FIELD COSTS

	2023	2022
	£	£
Transfers to Partners By Country:		
Antigua and Barbuda	6,058	12,136
Bangladesh	47,051	15,000
Brazil	794	5,079
Cameroon	70,031	32,895
Colombia	169,824	158,680
Costa Rica	42,914	25,515
Democratic Republic of Congo	138,265	90,459
Ecuador	4,078	2,500
Guyana	69,232	46,204
Indonesia	670,439	287,293
Kenya	279,154	194,514
Liberia	49,478	39,097
Madagascar	13,490	12,973
Malaysia	-	8,421
Namibia	3,306	-
Netherlands	12,191	22,004
Nepal	-	3,448
Nigeria	3,175	8,210
Panama	25,736	24,080
Paraguay	41,861	16,263
Peru	400,027	353,627
Philippines	167,005	95,382
Republic of Congo	39,160	17,053
Suriname	119,389	25,619
Sierra Leone	2,657	6,161
Tanzania	12,295	-
Thailand	306,068	88,207
Tuvalu	-	13,000
Uganda	67,541	26,535
United Kingdom	290,883	36,568
USA	7,655	57,955
Venezuela	934	-
Vietnam	-	10,950
	3,060,691	1,735,828
Equipment for Partners	10,159	6,860
Other Field Costs	108,218	107,393
	3,179,068	1,850,081

4b. TRANSFERS TO PARTNERS

		2023	2022
Transfers to Significant Partners:		£	£
Asia Indigenous Peoples Pact Foundation	Thailand	93,356	55,086
AKAR Foundation	Indonesia	82,524	5,055
Bahtera Alam	Indonesia	56,221	1,393
Centre d'Accompagnement des Minorites Vulnerables	Democratic Republic of Congo	73,849	72,141
Chirapaq - Centro de Culturas Indígenas del Perú	Peru	67,026	28,842
Chepkitale Indigenous People Development Project	Kenya	97,336	78,721
Federación de Comunidades Nativas del Ucayali y Afluentes	Peru	67,665	46,170
El Gobierno Territorial Autónomo de la Nación Wampis	Peru	105,164	-
Instituto de Defensa Legal	Peru	86,706	82,131
Indigenous Information Network	Kenya	77,575	68,170
Indigenous Movement for Peace Advancement and Conflict Transformation	Kenya	58,596	25,805
Inter Mountain Peoples Education and Culture in Thailand Association	Thailand	105,447	-
LifeMosaic	United Kingdom	62,968	18,552
Pgaz K'Nyau Association for Sustainable Development	Thailand	107,265	-
Partners for Indigenous Knowledge Philippines	Philippines	157,484	87,971
South Central Peoples' Development Association	Guyana	69,232	27,579
University of Oxford's Interdisciplinary Centre for Conservation Science	United Kingdom	129,560	16,873
STG Stichting Bureau VIDS	Suriname	119,389	25,619
United Nations Environment Programme's World Conservation Monitoring Centre	United Kingdom	98,355	1,145
Yayasan Masyarakat Kehutanan Lestari	Indonesia	410,076	235,974
Other		934,897	858,601
		3,060,691	1,735,828

5. NET INCOME

	2023	2022
	£	£
<i>Net income is stated after charging:</i>		
Operating lease costs	22,283	39,225
Statutory audit services	19,932	18,900
Non-statutory audit services	22,322	19,546
	<u> </u>	<u> </u>

6. STAFF COSTS & TRUSTEES' REMUNERATION

	2023	2022
	£	£
Wages & Salaries	1,481,971	1,153,264
Social Security Costs	145,854	125,687
Pension Costs	41,817	32,071
Overseas Staff	594,223	503,255
Total	<u>2,263,865</u>	<u>1,814,277</u>

	2023	2022
Number of Employees receiving remuneration in the year in the following bands:		
£60,000 - £70,000	2	2
£70,001 - £80,000	1	-
£80,001 - £90,000	-	-

The average headcount was 63 (2022: 52). The average Full Time Equivalent headcount was 52 (2022: 42).

During the year key management personnel were remunerated in total £467,964 (2022: £511,801).

During the year payments were made to two Trustees for the provision of legal consultancy service and accountancy support provided to the Charity, see related party transactions note 14 a total of £6,686 (2022: £NIL). Travel and subsistence expenses costs were reimbursed to Trustees in 2023 for £766 (2022: £320).

7. INTANGIBLE FIXED ASSETS

Net Book Value at 31 December 2023	-
Net Book Value at 31 December 2022	-

8. FIXED ASSET INVESTMENTS

	£
Balance At 1 January 2023	502,767
Interest earned during the year	13,145
Deposited during the year	-
Balance at 31 December 2023	515,912

The total value of the funds are held within UK registered banks.

9. DEBTORS

	2023	2022
	£	£
Prepayments	41,451	16,986
Accrued income	2,117,730	783,542
Amount owed by Stichting Forest Peoples Programme	-	73,741
Staff advances	11,395	32,308
Other Debtors	10,313	2,736
	2,180,889	909,313

10. CREDITORS

	2023	2022
	£	£
Accounts Payable	24,126	67,497
Accruals	181,028	101,917
Social Security and Pension Contributions	-	4,116
	205,154	173,530

11. RESTRICTED INCOME FUNDS

	b/f at 01.01.23	Income	Expenditure	Transfers in / (out)	c/f at 31.12.23
	£	£	£	£	£
Allen & Overy Foundation	55,547	50,000	51,902	-	53,645
Arcadia	165,549	209,255	152,182	-	222,622
Arcus Foundation - Cameroon	112,180	-	104,169	-	8,011
Arcus Foundation - Multi-country	160,757	380,909	318,513	-	223,153
Arcus Liberia 22 via SESDev	32,469	-	32,469	-	-
Arcus Liberia 23 via SESDev	-	28,604	232	-	28,372
The Ashden Trust	-	-	-	-	-
The Ashden Trust - Political Ecology	8,617	-	8,617	-	-
The Ashden Trust - People's Legal School Peru	13,775	-	13,775	-	-
Aurora Trust - Shadow Companies	-	128,258	94,747	-	33,511
Aurora Trust - Chatham House event	-	8,547	8,547	-	-
Aurora Trust Peoples' Legal Sch	-	11,917	101	-	11,816
Climate and Land Use Alliance - 2021-25	418,569	(11,905)	178,241	-	228,423
Climate and Land Use Alliance - Peru & Colombia 2023-24	193,816	-	188,708	-	5,108
Climate Justice Resilience Fund 2021/22	1,711	-	1,711	-	-
CJRF Global 2023 COP28	-	6,557	6,557	-	-
Digital Democracy Mapeo 2023	-	984	984	-	-
ECF EU Advocacy 2023-24	-	43,478	11,848	-	31,630
File Foundation - Global	-	387,312	223,109	-	164,203
File Foundation Cam/DRC 2022-23	89,364	-	89,364	-	-
File Foundation SLRC 2022	72,209	-	72,209	-	-
File Foundation SLRC 2023	-	194,444	131,441	-	63,003
File Foundation INDONESIA 2022	20,407	-	20,407	-	-
Ford Build 2022-2026	216,758	-	216,758	-	-
Ford Foundation Peru and Colombia: 2022/23	102,420	-	102,420	-	-
Ford Foundation - Zero Tolerance Initiative	70,287	107,438	177,725	-	-
Freedom House 2023	-	17,857	1,329	-	16,528
Full Circle DRC 2022-24	(7,381)	123,967	101,840	-	14,746
Good Energies Foundation - SLRC	-	353,982	105,125	-	248,857
Good Energies Foundation - Global	492,230	-	412,859	-	79,371
High Carbon Stock Approach (HCSA) - Phase 3	22,883	17,951	40,834	-	-
HCV Network PoM 2023	-	9,099	10,384	-	(1,285)
International Climate Initiative (IKI)	(57,899)	1,581,591	1,584,721	-	(61,029)
Inobu	25	-	25	-	-
IWGIA - Indigenous Navigator 2022-25	172,119	179,859	246,679	-	105,299
JJCT Colombian Amazon Nipodimaki	2,258	-	2,164	-	94
JJCT Emergency Fund for IP in Peru	3,595	-	3,595	-	-
JJCT Kichwa Indigenous Radio	1,450	-	1,450	-	-
JJCT Emergency Fund Peruvian Amazon	-	29,145	6,194	-	22,951
JJ Charitable Trust Kichwa radio in San Martin	-	12,397	588	-	11,809
Joseph Rowntree CT PBI 2023-5	-	9,000	1,250	-	7,750
Nia Tero Foundation - Global 2021-2023	-	(595)	(595)	-	-
Nia Tero Foundation - Global	-	61,475	21,763	-	39,712
Open Society Foundation Caribbean via SCPDA	17,548	(1,252)	1,567	-	14,729
Packard Foundation - Indonesia	26,841	162,628	150,487	-	38,982
Subtotal carried forward	2,408,104	4,102,902	4,898,995	-	1,612,011

11. RESTRICTED INCOME FUNDS (cont'd)

	b/f at 01.01.23	Income	Expenditure	Transfers in / (out)	c/f at 31.12.23
Subtotal brought forward	2,408,104	4,102,902	4,898,995	-	1,612,011
Rainforest Fund - Costa Rica 2022	1,149	72,074	71,241	-	1,982
Rainforest Foundation US 2023	-	79,492	79,492	-	-
Royal Anthropological Institute	18,141	16,000	12,587	-	21,554
Restricted Donations - James Thornton	8,577	-	8,577	-	-
RF Alliance AFI 2023	-	12,585	12,585	-	-
Rutu Foundation 2023	-	5,493	5,493	-	-
SAGE 2023 Indonesia	-	10,541	4,997	-	5,544
Sage Peru 2023	-	23,388	23,388	-	-
Sall Family Foundation 2022-23 Restricted	105,097	(715)	104,382	-	-
SECO Indonesia	-	118,052	104,419	-	13,633
Size of Herefordshire	5,374	10,821	15,732	-	463
Size of Wales Kenya 2023-24	-	5,000	-	-	5,000
Size of Wales Kenya 2022-23	749	-	749	-	-
Size of Wales Emergency Fund Peru 2022	102	-	102	-	-
Size of Wales Peru Match 2022	3,844	-	2,892	-	952
Size of Wales Peru Match 2023	-	25,209	22,769	-	2,440
Sobrato Foundation 2023-25	-	624,043	216,915	-	407,128
SwedBio at the Stockholm Resilience Centre	27,926	259,465	287,391	-	-
Swedish Postcode Foundation - Peru & Columbia 2022-23	116,054	(3,985)	112,069	-	-
Voice via CIPDP	-	2,523	2,523	-	-
Waterloo Foundation - Responsible Finance Programme	34,051	67,000	53,635	-	47,416
Wellspring Philanthropic Fund - 2022 Gender	412,825	73	167,468	-	245,430
Wellspring Philanthropic Fund - Zero Tolerance Initiative 2021	103,463	-	103,463	-	-
Wellspring Philanthropic Fund - Zero Tolerance Initiative 2023	-	234,389	32,646	-	201,743
WWF OECMs 2023	-	78,740	28,891	-	49,849
Grand total	3,245,456	5,743,090	6,373,401	-	2,615,145

11. RESTRICTED INCOME FUNDS (cont'd)**Allen & Overy Foundation**

Forest Peoples Programme Strategic Legal Response Centre (SLRC).

Arcadia – Environmental Governance Programme

Core support for the Environmental Governance Programme.

Arcus Foundation - Cameroon

Lobeke National Park Baka Communities: Indigenous Visioning for Transformed Conservation Landscapes.

Arcus Foundation – Multi-Country:

Land rights and landscape governance for Lobéké NP, Cameroon; Tanjung Puting NP, Indonesia; Messok-Dja, RoC and Kahuzi-Biega NP, DRC.

Arcus Foundation – Liberia 2022/23

Customary tenure on conservation principles – scoping mission and Phase Two.

Arcus Foundation – Liberia 2023/25

Advancing Customary Land Rights in Liberia Conservation Agenda.

Ashden Trust – Political Ecology

Exposing the hidden forces transforming the forest frontier in Indonesia.

Ashden Trust – People’s Legal School Peru

Towards the People’s Legal School in Peru.

Aurora Trust - Shadow Companies

Work on “shadow” companies operating within Indonesia and its advocacy work on strengthening regulations of the RSPO.

Aurora Trust – Chatham House

Forest Politics in Indonesia: Drivers of Deforestation and Dispossession report.

Aurora Trust – People’s Legal School Peru

Towards the People’s Legal School in Peru.

Climate and Land Use Alliance (CLUA) 2021-25

Support to ensure global policies, intergovernmental and private sector initiatives, and finance for forest and climate protection address the drivers of tropical deforestation and enable increased recognition of forest peoples’ rights.

Climate and Land Use Alliance (CLUA) – Peru & Colombia & 2023-24

Support for the recognition of ethnic communities' territorial rights as well as their efforts to sustain forests in the Amazonian regions of Peru and Colombia.

Climate Justice Resilience Fund 2023 (COP28) and 2021/22

Nominated two leading women human rights defenders from ZTI member organisations FECONAU and FAPAD to apply for COP28. Support the Zero Tolerance Initiative’s future trajectory.

Digital Democracy

Mapeo training with partners.

European Climate Foundation - ECF EU Advocacy 2023-24

Improve integration of key concerns of indigenous and forest peoples in EU policies and partnerships related to climate and nature protection, business, trade and human rights.

File Foundation - Global

Conduct legal and regulatory research on environmental and social regulatory rollback in the top five tropically forested countries: Brazil, DRC, Indonesia, Colombia, and Peru.

11. RESTRICTED INCOME FUNDS (cont'd)**File Foundation – Cameroon and DRC**

To curb and prevent deforestation associated with agricultural expansion and mining in the Congo Basin by strengthening the collective rights of forest peoples in DRC and Cameroon to their traditional forest territories and resources.

File Foundation – 2022 & 2023

Strategic Legal Response Centre (SLRC)

File Foundation - Indonesia

Strategic Litigation Options in Indonesia in Defence of Forest Peoples Right.

The Ford Foundation – Build

General support and for project support for institutional strengthening.

The Ford Foundation Peru and Colombia - 2022/23

To promote and support the efforts of Indigenous Peoples and Afro-descendant communities in Colombia and Peru to strengthen the sustainable governance of their natural resources and territories.

The Ford Foundation – Zero Tolerance Initiative

To end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

Freedom House

Zero Tolerance Initiative.

Full Circle Foundation

Support for the project: Securing forests through Securing Forest Peoples' Rights: DRC Whakatane and the Batwa of Kahuzi-Biega, which aims to enable the Batwa of Kahuzi-Biega, DRC and Kauzi-Biega National Park (PNKB) itself to contribute to building a community driven, nationally supported, globally networked Whakatane process.

Good Energies Foundation - SLRC

To support the project "Piloting a Strategic Legal Response Centre for enhanced Forest Peoples' rights".

Good Energies Foundation - Global

To support the project "Defending rights, protecting forests and the global climate".

High Carbon Stock Approach (HCSA) – Phase 3

To provide technical support and development for work and deliverable connected to HCSA's P4F Phase III Grant, under Milestone 6: Social Requirements implementation has been supported through training and capacity building support.

High Conservation Values Network – PoM

Landscape and local efforts to protect biodiversity and secure livelihoods.

International Climate Initiative (IKI Full)

Transformative Pathways: Indigenous peoples and local communities leading and scaling up conservation and sustainable use of biodiversity.

INOBU

Human rights Impact Assessment in Seruyan and Kota Waringin Barat, Indonesia. Final payment under the grant will be received in 2021 when the delayed work, due to COVID-19, will be completed.

11. RESTRICTED INCOME FUNDS (cont'd)**IWGIA – Indigenous Navigator 2022-25**

Indigenous Navigator - towards full and effective recognition and realisation of Indigenous Peoples' rights

JJCT Colombian Amazon Nipodimaki

Towards the Nipodimaki women in the Colombian Amazon – for their Agroecology project.

JJCT Emergency Fund for IP in Peru

Towards the emergency fund to support Indigenous people, Peru.

JJCT Kichwa Indigenous Radio

Towards Kichwan Indigenous radio, Peru.

JJCT - JJCT Emergency Fund Peruvian Amazon

Emergency Fund to provide emergency support for 12 months for forest communities in the Peruvian Amazon.

JJCT - Kichwa radio in San Martin

Continue its Kichwa radio programmes in San Martin, Peru.

Joseph Rowntree Charitable Trust (JRCT) - PBI 2023-5

Changing the dynamics of power and accountability by raising the voices of those on the front line of corporate abuse.

Nia Tero Foundation - Global

Indigenous Peoples' Monitoring & Reporting on the Global Biodiversity Framework.

Nia Tero Foundation – Global 2021-2023

Support for the project “Renewing nature and cultures: Communicating the importance of indigenous peoples and local communities for biodiversity”.

Open Society Foundation (OSF) via South Communities' Peoples' Development Association (SCPDA)

Protection against Climate Change in Wapichan Wiizi

Packard Foundation - Indonesia

Upholding rights and securing livelihoods in Jurisdictional Approaches.

Rainforest Fund

Support for the Indigenous Project for the Bribri of Saltire entitled: Defence of the Ancestral and Legal Rights of the Bribri People in Costa Rica

Rainforest Foundation US – Guyana

Support for the project “Protecting forests through protecting rights in Guyana”.

Royal Anthropological Institute

Urgent Anthropology Fellowships.

James Thornton DAF

Donation to be restricted to the Strategic Legal Resource Centre (SLRC).

11. RESTRICTED INCOME FUNDS (cont'd)**Rainforest Alliance – AFI 2023**

Accountability Framework Initiative: participation in steering group, support development of Human Rights related content.

RUTU Foundation

ILED Network Secretariat function 2023 support to the Rutu Foundation.

SAGE Fund – 2023 Indonesia Via YKML

Assisting indigenous communities to protect their rights and livelihoods through the screening for High Carbon Stock and High Conservation Values.

SAGE Fund - 2023 Peru

Demanding accountability and respect for Indigenous Peoples' rights in carbon market-based conservation initiatives in San Martin, Peru.

The Sall Family Foundation 2022/23

Support for the capacity building and organisational strengthening of indigenous entities.

SECO Indonesia

Strengthening And Scaling The Mosaic Initiative.

Size of Herefordshire

Support for the protection of the rainforest and lands of the Wampis people in Peru.

Size of Wales – Kenya and Peru grants

Funding for three separate projects: Support for the Wapichan mapping project in Guyana; Securing Wampis territory, biodiversity and livelihoods in northern Peru; Securing Ogiek community lands, indigenous forest, knowledge and livelihoods, Cheptikale, Mt Elgon, Bungoma County, Kenya.

Sobrato Foundation

To support Indigenous peoples in Peru, Colombia, and Indonesia to secure new land titles and promote sustainable land and forest use.

SwedBio at the Stockholm Resilience Centre

Support for promoting diverse cultural values of biodiversity and ecosystem services so that strong and resilient communities have the capacity and authority to sustainably govern and use their lands and resources, improve their well-being and effectively engage in diverse knowledge platforms at all levels, based on self-determined development.

The Swedish Postcode Foundation

Sustaining green territories of life: promoting governance reforms to secure Indigenous peoples' rights and protect rainforests in the Peruvian and Colombian Amazon.

Voice via CIPDP

Support for Boititap Korenyo (The Wealth of Our Lands), through Chepkitale Indigenous People Development Project, Kenya.

Waterloo Foundation

Support for the project "Defending Rights, Defending forests: reforming international palm oil supply chains to protect people and tropical forests".

Wellspring Philanthropic Fund – Gender and 2022

Gender justice in indigenous and forest peoples' land rights.

11. RESTRICTED INCOME FUNDS (cont'd)**Wellspring Philanthropic Fund – Zero Tolerance Initiative**

For the Zero Tolerance Initiative to end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

World Wildlife Fund

Conservation Pathways: Conservation policy options to strengthen the recognition of IPs and LCs territorial governance and conservation outcomes.

12. UNRESTRICTED FUNDS

	2023 £	2022 £
Balance at 1 January	1,178,215	974,102
Income for the year	2,493,530	326,103
Expenditure for the year	(525,311)	(121,990)
Balance at 31 December	<u>3,146,434</u>	<u>1,178,215</u>
Designated Funds	-	-
Non-designated Funds	<u>3,146,434</u>	<u>1,178,215</u>
	<u>3,146,434</u>	<u>1,178,215</u>

Unrestricted funds include £1,212,222 of accrued income from Ford Build, recognised under the provisions of the Charity SORP (FRS 102) and receivable over the next three years.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2023 are represented by:			
Fixed Asset Investments	515,912	-	515,912
Current Assets	2,646,253	2,804,568	5,450,821
Current Liabilities	(15,731)	(189,423)	(205,154)
Total Net Assets at 31 December 2023	<u>3,146,434</u>	<u>2,615,145</u>	<u>5,761,579</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2022 are represented by:			
Fixed Asset Investments and Other Assets	502,767	-	502,767
Current Assets	755,248	3,339,187	4,094,434
Current Liabilities	(79,800)	(93,731)	(173,530)
Total Net Assets at 31 December 2022	<u>1,178,215</u>	<u>3,245,456</u>	<u>4,423,671</u>

14. RELATED PARTY TRANSACTIONS

Two Trustees provided consultancy services to the Charity. The nature of consultancy services included accountancy and legal support to the charity. The total received was £6,686 (2022: £Nil).

Stichting Forest Peoples Programme is a separate entity registered in the Netherlands under the control of its independent board of trustees but working towards a common vision and in coordination with Forest Peoples Programme. In 2023, FPP UK made £37,525 donation to the Stichting (2022: £Nil). The amount owed by the Stichting to FPP UK at 31 December 2023 was £NIL (2022: £73,741).

In 2023 the son of a Trustee provided administrative support in Q4 to the finance team worth £3,232 and the daughter of one member of the Programme Coordination Management Team (Key Management) provided catering services at the AGM worth a total of £750.

In 2022, the spouse of one member of the Programme Coordination Management Team (Key Management Personnel) provided translation and interpretation services at market rate, along with a number of other third-party translators. The total received in 2022 was £6,335.

There were no other related party transactions to disclose.

15. RECONCILIATION OF NET INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the statement of financial activities)	1,337,908	850,123
<i>Adjustments for:</i>		
Foreign Exchange Losses	121,029	(263,333)
Interest from bank & investments	(26,813)	(3,305)
(Increase) / decrease in debtors	(1,271,576)	366,593
Increase in creditors	31,624	53,528
<i>Net cash provided by operating activities</i>	192,172	1,003,606

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash at bank and in hand	3,269,932	3,185,121
Notice deposits (less than 3 months)	515,912	502,767
Total cash and cash equivalents	3,785,844	3,687,888

17. RECONCILIATION OF NET DEBT

	Cash at Bank and in hand	Cash Equivalents	Total
At start of year	3,185,121	502,767	3,687,888
Cashflows	205,840	13,145	218,985
Foreign exchange movement	(121,029)	-	(121,029)
At end of year	<u>3,269,932</u>	<u>515,912</u>	<u>3,785,844</u>

18. OPERATING LEASE COMMITMENTS

The following total operating lease payments for land, buildings and equipment are committed to be paid:

	2023	2022
	£	£
Within one year	32,516	24,783
Between two and five years	78,068	107,274
After five years	-	-
	<u>110,584</u>	<u>132,057</u>

19. STATEMENT OF FINANCIAL ACTIVITIES FOR PRIOR YEAR - 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from					
Charitable Activities	2	244,980	5,078,674	5,323,654	5,022,154
Donations		77,826	43,598	121,424	234,818
Other Income		-	-	-	24,853
Bank Interest		3,297	8	3,305	1,331
Total		<u>326,103</u>	<u>5,122,280</u>	<u>5,448,383</u>	<u>5,283,156</u>
Expenditure on					
Charitable Activities	4	84,330	4,460,520	4,544,850	3,712,371
Raising Funds		37,660	15,750	53,410	63,820
Total		<u>121,990</u>	<u>4,476,270</u>	<u>4,598,260</u>	<u>3,776,191</u>
Net Income	5	204,113	646,010	850,123	1,506,965
Other recognised gains and losses					
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		204,113	646,010	850,123	1,506,965
Reconciliation of Funds:					
Total funds brought forward:		974,102	2,599,446	3,573,548	2,066,583
Total funds carried forward:	11, 12	<u>1,178,215</u>	<u>3,245,456</u>	<u>4,423,671</u>	<u>3,573,548</u>

20. RESTRICTED INCOME FUNDS FOR PRIOR YEAR - 2022

	b/f at 01.01.22	Income	Expenditure	Transfers in / (out)	c/f at 31.12.22
	£	£	£	£	£
Allen & Overy Foundation	50,000	55,000	49,453	-	55,547
Arcadia	151,575	198,755	184,781	-	165,549
Arcus Foundation - Cameroon	80,130	108,333	76,283	-	112,180
Arcus Foundation - Multi-country	-	303,565	142,808	-	160,757
Arcus Indonesia 2022-24	-	-	-	-	-
Arcus Republic of Congo 2022-24	-	-	-	-	-
Arcus DRC 22-24	-	-	-	-	-
Arcus Foundation - Liberia 2021/22	35,118	-	35,118	-	-
Arcus Foundation - RoC	101,321	-	101,321	-	-
Arcus Foundation - Sumatra	5,369	-	5,369	-	-
Arcus Liberia 22 via SESDev	-	37,433	4,964	-	32,469
Arcus UGANDA 22 via Uobdu	-	9,510	9,510	-	-
Arcus Foundation - Uobdu	-	-	-	-	-
The Ashden Trust	18,673	-	18,673	-	-
The Ashden Trust - Hiding Shadows	5,234	-	5,234	-	-
The Ashden Trust - Political Ecology	28,185	-	19,568	-	8,617
The Ashden Trust - Legal professionals Amazon	-	11,899	11,899	-	-
The Ashden Trust - People's Legal School Peru	-	31,184	17,409	-	13,775
Christensen Fund - EGP 2022-24	-	-	-	-	-
Christensen Fund IIFB Support	-	13,514	13,514	-	-
Christensen Fund Mosopisyek Support	-	9,009	9,009	-	-
Climate and Land Use Alliance - 2020/21	-	-	-	-	-
Climate and Land Use Alliance - 2021-25	554,898	-	136,329	-	418,569
Climate and Land Use Alliance - Peru & Colombia	47,205	-	47,205	-	-
Climate and Land Use Alliance - Peru & Colombia 2023-24	-	193,890	74	-	193,816
Climate Justice Resilience Fund 2021/22	37,037	-	35,326	-	1,711
Climate Justice RF 2022 (COP27)	-	17,391	17,391	-	-
Crowdfunder - Uchunya	851	-	851	-	-
CBRL via Dana Standing Committee	-	2,000	2,000	-	-
The Ecology Trust	11,111	-	11,111	-	-
EC Navigator Christensen via IWGIA	-	(784)	(784)	-	-
EC Navigator ILO 2021	-	-	-	-	-
File Foundation - Global	17,198	-	17,198	-	-
File Foundation Cam/DRC 2022-23	-	143,443	54,079	-	89,364
File Foundation SLRC 2022	-	156,716	84,507	-	72,209
File Foundation INDONESIA 2022	-	94,091	73,684	-	20,407
Fondation pour le Tri-national de la Sangha	1,054	-	1,054	-	-
Ford Build 2022-2026	-	527,778	311,020	-	216,758
Ford Foundation Peru and Colombia: 2021/22	87,054	-	87,054	-	-
Ford Foundation Peru and Colombia: 2022/23	-	198,413	95,993	-	102,420
Ford Foundation - Zero Tolerance Initiative	43,516	96,296	69,525	-	70,287
Full Circle Foundation	30,624	(1,671)	28,953	-	-
Full Circle DRC 2022-24	-	111,940	119,321	-	(7,381)
Full Circle 22 support	-	14,811	14,811	-	-
GAGGA Both Ends	-	1,999	1,999	-	-
Global Canopy 2022	-	28,500	28,500	-	-
Good Energies Foundation - SLRC	70,944	-	70,944	-	-
Good Energies Foundation - Global	781,946	-	289,716	-	492,230
High Carbon Stock Approach (HCSA) - Phase 3	(2,537)	88,876	63,456	-	22,883
IKI Pathways to Development	-	(17)	(17)	-	-
International Climate Initiative (IKI)	-	537,283	595,182	-	(57,899)
Inobu	-	-	(25)	-	25
IWGIA - Making SDGS work for indigenous peoples	-	-	-	-	-
IWGIA - Bridging Grant	-	-	-	-	-
IWGIA - Indigenous Navigator 2022-25	-	179,859	7,740	-	172,119
JJCT Colombian Amazon Nipodimaki	-	22,200	19,942	-	2,258
JJCT Emergency Fund for IP in Peru	-	22,200	18,605	-	3,595
JJCT Kichwa Indigenous Radio	-	8,900	7,450	-	1,450
Nia Tero Foundation - Global	66,988	41,347	108,335	-	-
Open Society Foundation Caribbean via SRDC	-	33,333	15,785	-	17,548
Packard Foundation - Indonesia	23,705	149,262	146,126	-	26,841
Subtotal carried forward	2,247,199	3,446,258	3,285,353	-	2,408,104

20. RESTRICTED INCOME FUNDS 2022 (Cont.)

	b/f at 01.01.22	Income	Expenditure	Transfers in / (out)	c/f at 31.12.22
Subtotal brought forward	2,247,199	3,446,258	3,285,353	-	2,408,104
Rainforest Fund - Cameroon	3,455	-	3,455	-	-
Rainforest Fund - Costa Rica 2022	(605)	54,614	52,860	-	1,149
Rainforest Foundation US - Guyana (old)	-	-	-	-	-
Rainforest Foundation US 2021	2,069	(2,290)	(221)	-	-
Rainforest Foundation US 2022	-	86,727	86,727	-	-
Royal Anthropological Institute	16,000	16,000	13,859	-	18,141
Restricted Donations - James Thornton	-	28,750	20,173	-	8,577
Sage Foundation 2020	-	-	-	-	-
Sage Fund	13,482	-	13,482	-	-
Sall Foundation 2020/21	-	-	-	-	-
Sall Family Foundation 2021/22	88,886	-	88,886	-	-
Sall Family Foundation 2022-23 Restricted	-	121,466	16,369	-	105,097
Size of Herefordshire	13,547	7,875	16,048	-	5,374
Size of Wales Communications 2022	-	3,195	3,195	-	-
Size of Wales Kenya	14,975	-	14,975	-	-
Size of Wales Kenya 2022-23	-	12,068	11,319	-	749
Size of Wales Peru	-	-	-	-	-
Size of Wales Emergency Fund Peru 2022	-	15,000	14,898	-	102
Size of Wales Peru Match 2019	5,684	-	5,684	-	-
Size of Wales Peru Match 2022	-	25,000	21,156	-	3,844
Size of Wales Peru Rapid Response	-	-	-	-	-
SwedBio at the Stockholm Resilience Centre	16,407	287,747	276,228	-	27,926
SwedBio at the Stockholm Resilience Centre - Uganda	7,282	(6,871)	411	-	-
SwedBio at the Stockholm Resilience Centre - CBD COP 15	-	20,458	20,458	-	-
Swedish Postcode Foundation - Peru & Columbia 2022-23	-	262,436	146,382	-	116,054
UNEP Addressing Environment 2022	-	31,397	31,397	-	-
UOBDU 2021-22	-	4,104	4,104	-	-
Voice via CIPDP	(1,551)	16,248	14,697	-	-
Waterloo Foundation - Responsible Finance Programme	31,503	67,000	64,452	-	34,051
Wellspring Philanthropic Fund - Gender	55,353	-	55,353	-	-
Wellspring Philanthropic Fund - 2022 Gender	-	492,063	79,238	-	412,825
Wellspring Philanthropic Fund - Zero Tolerance Initiative	85,760	122,951	105,248	-	103,463
YEL Yayasan Ekisistem Lestari Consortium	-	10,084	10,084	-	-
Grand total	2,599,446	5,122,280	4,476,270	-	3,245,456

FOREST PEOPLES PROGRAMME
**INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2023**

	2023 £	2022 £
Income:		
Grants	8,165,354	5,323,654
Donations	44,453	121,424
Income from Service Contracts	-	-
Other Income	-	-
Bank Interest	26,813	3,305
	<u>8,236,620</u>	<u>5,448,383</u>
Expenditure:		
UK Salaries & Fees	1,669,642	1,311,022
Overseas Staff Fees	594,223	502,571
Consultants	279,137	313,506
Other Staff Costs	29,145	46,955
Travel and Project Monitoring	297,215	243,125
Translation, Publications and Research Documents	89,693	50,495
Equipment & IT	132,515	81,905
Evaluation Costs	-	-
Indigenous Participation	277,808	180,702
Field Costs (incl transfers to Partners)	3,179,068	1,850,081
Workshops	25,444	58,551
Rent, Rates and Insurance	49,028	60,017
Light, Heat and Cleaning	11,637	8,881
Telephone and Communications	10,127	7,948
Communications and Visibility	14,815	14,955
Membership Subscriptions	7,981	11,673
Postage and Stationery	4,052	5,731
Depreciation	-	-
Sundry Expenses	25,491	34,995
Auditor's Remuneration	46,400	55,610
Bank Charges and Interest	27,512	21,516
Legal & Professional Fees	6,337	889
Foreign Exchange (Gains)/Losses	121,029	(263,333)
Contribution to overheads	-	-
Fundraising Costs	413	465
	<u>6,898,712</u>	<u>4,598,260</u>
NET SURPLUS	<u>1,337,908</u>	<u>850,123</u>

This page does not form part of the statutory accounts.

Accounts

Forest Peoples Programme

Registered Charity No. 1082158

Company Registration No. 03868836

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2022

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FOREST PEOPLES PROGRAMME
Year ended 31 December 2022

ADMINISTRATIVE INFORMATION

Trustees/Directors

M Pimbert (Chair)
MJ Artist
C Kalafatic
C Doyle (resigned 15 July 2022)
L Erickson
S P Finn
R Halip
R Williams
S Roberts (appointed 1 February 2023)

Secretary

K Newman (appointed 1 April 2022)
S Roberts (resigned 31 March 2022)

**Principal Address
and Registered Office**

1c Fosseway Business Centre
Stratford Road
Moreton-in-Marsh
Gloucestershire
GL56 9NQ

Statutory Auditor

Crowe U.K. LLP
4th Floor, St James House
St James Square
Cheltenham
Gloucestershire
GL50 3PR

Bankers

NatWest
Banbury Branch
1 Town Hall Buildings
Bridge Street, Banbury
OX16 5JS

Key Management Personnel

T Lomax
L Claridge (left 31 January 2023)
C Doyle (started 01 October 2022)
T Dixon
A Gray (left 03 May 2022)
B Rault (Joined key management May 2022)
T Griffiths (stood down from key management group 30 April 2022)
O Almas (Joined key management 01 May 2022)
M L Henson
A Perram
H Tugendhat
S Roberts (stood down from key management group 31 March 2022)

Charity Registration Number

1082158

Company Registration Number

03868836

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2022.

OBJECTIVES AND ACTIVITIES

The charitable objectives as set out in Forest Peoples Programme's (FPP) governing documents are 'To promote any charitable purpose for the benefit of indigenous and local peoples and other disadvantaged communities anywhere in the world who depend on forests for their livelihoods by enabling them to preserve, conserve and protect their environment and the prudent use of its resources, promoting human rights (as set out in the United Nations Declaration of Human Rights and subsequent United Nations conventions and declarations), and by the relief of poverty and improvement of the conditions of life of those communities'.

OUR VISION

Forests are owned and controlled by forest peoples in ways that ensure sustainable livelihoods, equity and well-being based on respect for their rights, knowledge, culture and identities.

OUR MISSION

FPP supports the rights of the peoples who live in forests and depend on them for their livelihoods. We work to create political space for forest peoples to secure their rights, control their lands and decide their futures.

Our strategic goals to achieve this are:

- Get the rights and interests of forest peoples recognised in laws, policies and programmes.
- Support forest peoples to build their own capacities to claim and exercise their human rights.
- Counter top-down policies and projects that threaten the rights of forest peoples.
- Promote community-based sustainable forest management.
- Ensure equity, counter discrimination and promote gender justice.
- Inform NGO actions on forests in line with forest peoples' visions.
- Link up indigenous and forest peoples' movements at the regional and international levels.

SUMMARY OF ACTIVITIES 2022

To achieve FPP's vision our approach is to support the rights of peoples who live in tropical forests and depend on them for their livelihoods and the survival of their cultures. This includes working to open up political space (at local, national, regional and international levels) within which forest peoples' voices and priorities can be heard, in order to advance the assertion of their rights and the effective control of their lands, pursuant to deciding on and safeguarding their own futures. Gender, self-determination and the principle of free, prior and informed consent, and land rights are cross-cutting themes that underline our work.

During 2022, we worked with indigenous and other forest peoples in Africa (Cameroon, Democratic Republic of Congo, Liberia, Kenya, Madagascar, and Uganda), South and Central America & Caribbean (Antigua, Brazil, Colombia, Costa Rica, Ecuador, Guyana, Panama, Paraguay, Peru, Suriname and Venezuela) and Asia and Oceania (Bangladesh, Indonesia, Philippines, Thailand, Tuvalu and Vietnam) described below under our programme themes (Legal and Human Rights, Responsible Finance and Environmental Governance). Highlights from those programmes result from strong collaborations with other actors, and first and foremost with the communities and peoples with whom FPP maintains often long-standing relationships of solidarity and expert support. Successes in several legal cases whose judgments were released in 2022 demonstrate how effective this approach can be.

In the context of responsible finance and corporate accountability, 2022 saw FPP and its partners demonstrate a relentless commitment to illustrating the structural flaws in corporate practice and regulation in multiple corners of the world's tropical forests, from Peru to Liberia, Cameroon and

Indonesia. FPP also continued to link the value chain-related work with engagement in the wider context of policy and financing for addressing the climate crisis, including via UNFCCC COP 27. Lessons from the ground, using levers drawn from relevant global policy and legal fora, also continued to inform our partnered advocacy in market reform processes. In 2022 those included advances at the EU regulatory level concerned with countering Europe's deforestation footprint and improving mandatory corporate due diligence. 2022 also saw a strengthened engagement by FPP with other processes geared towards strengthening corporate accountability and best practice, including via the Accountability Framework Initiative (AFI), and applying similar lessons and grounded approaches to emerging climate and biodiversity-linked markets for carbon and other so-called 'green' commodities.

Impactful collaborations are also nourished by FPP's cooperative approach involving allies and movement actors, including local civil society actors, regional and international indigenous peoples' networks, NGOs in the human rights, conservation and corporate accountability and development sectors, and other organisations. This is especially true in the context of global policy spaces. During 2022, FPP's strategic approach of long-term engagement, targeted expertise, and supporting forest peoples' voices, priorities and rights to be directly expressed and heard, contributed meaningfully towards a strong Post-2020 Global Biodiversity Framework being finally concluded in the Montreal Conference of the Parties to the Convention on Biological Diversity.

The Legal and Human Rights Programme

The programme works with indigenous and forest peoples and civil society partners to maximise the effective use of existing and innovative legal tools to support indigenous and forest peoples to gain control over their traditional lands, territories and resources. Its lawyers and legal experts provide legal advice and support to partners working to assert, and advocate for, indigenous and forest peoples' rights through grassroots capacity-building and regional sharing activities, the use of national, regional and international human rights law mechanisms and international finance or commodity-specific industry grievance mechanisms, and support of legal reform and human rights advocacy at the national level.

Legal reform continued to be closely followed across the geographic and thematic portfolio of work and to be used in the programme's advocacy work. This includes EU deforestation legislation adopted in December 2022 which now requires compliance with indigenous peoples' rights, albeit limited to contexts where the country of production has ratified international human rights treaties or adopted national legislation addressing those rights. FPP highlighted similar limitations to the Committee on Economic Social and Cultural Rights with regard to the UK's legislative framework, as Schedule 17 of The Environment Act of 2021 introduced a prohibition on the import of forest risk commodities to the UK that have been illegally produced but does not require adherence to international human rights law.

The programme supported the deployment of strategic legal approaches to drive supply-chain accountability in Indonesia, Liberia, Colombia and Peru, and linking supply-side compliance challenges with international and demand-side policy and regulatory measures. In Peru, the LHRP team contributed to a complaint submitted to the Dutch OECD National Contract Point, calling for Louis Dreyfus Company (LDC) to be held accountable for contributing to negative impacts on the rights of indigenous communities in the Ucayali region of the Peruvian Amazon through its sourcing of palm oil from the Ocho Sur Group. Submissions were made to CERD and the UPR in relation to Peru's exclusionary conservation, and the Santa Clara de Uchunya case was brought to the Inter American Commission on Human Rights. FPP has also assisted the Kichwa to challenge large-scale carbon trading on their untitled lands in the Cordillera Azul National Park that was proceeding without their consent or any benefit sharing. In Liberia, FPP continued its work to assist with the implementation of

the 2018 Land Rights Act to ensure communities are equipped to defend rights and forests in contexts where there is an expansion of both agro-industrial concessions and protected areas without adequate protection of community land and self-governance rights. In Indonesia, FPP supported a complaint to the FSC by the community of Long Isun against the Roda Mas group, which has become a pilot to test the FSC's new remediation framework, and a complaint to the RSPO of the indigenous Talang Mamak people against Samsung-owned PT INECDA in Riau. In a partial victory, challenges to the Asian Development Bank funded Trans-Kalimantan Highway through the Heart of Borneo have delayed the project, required enhanced impact assessments and provided space for capacity building and community mobilization. In Colombia, a complaint was made to the High Conservation Values Network in relation to a screening report produced by BioAp and promoted by Oleoflores (both RSPO members) for the zoning of areas in Montes de María for palm oil plantations impacting on community land rights. The FPP submission demonstrated the links between land dispossession, paramilitary violence, deforestation, and expansion of palm oil plantations in region over the period 1990-2019 and the failure of the companies to address this in their screening reports.

The LHRP provides extensive support to indigenous and forest peoples' organisations worldwide in global standard setting and policy processes. In 2022 the programme continued to provide support for interventions strengthening rights protections in various global standard-setting fora, including the Roundtable on Sustainable Palm Oil (RSPO), Accountability Framework Initiative (AFI), Forestry Stewardship Council (FSC), the Green Climate Fund (GCF) and other global policy spaces concerned with countering deforestation in commodity supply chains. The LHRP team also provided input into the drafting of the Committee on the Elimination of Discrimination Against Women's ground-breaking General Recommendation on the Rights of Indigenous Women and Girls which establishes the UN Declaration on the Rights of Indigenous Peoples as the interpretative guide for the International Convention on the Elimination of Discrimination Against Women and has extremely important implications for the exercise of collective and individual rights by indigenous women and girls globally.

Following the successful completion of its pilot in 2020 and transitional year in 2021, the LHRP's Strategic Legal Response Centre (SLRC), continued to expand its activities in 2022 (funded by Good Energies Foundation, FILE Foundation, and Allen and Overy Foundation). The SLRC is designed to facilitate more flexible support for strategic legal cases, urgent legal action response (e.g., in the context of human rights defenders at risk) and has further pillars of work to a) better support the 'community of practice' working on land rights and forests, and (b) build legal capacity of indigenous and forest peoples in countries where access to justice is often least accessible. Throughout 2022 the SLRC's unique approach of providing technical legal support (via country teams and partners) alongside a community-driven approach continued to deliver important results in challenging discriminatory laws and improving forest governance and human rights compliance. These include important advances in a number of strategic legal cases such as the landmark judgment in favour of Mau Ogiek in Kenya, a successful Inter-American Commission ruling on behalf of Akawaio community of Isseneru in Guyana, and the judgment of Kenya's Environment and Land Court declaring creation of protected area on Elgon Ogiek land illegal. A strategic test case was also brought by the Batwa in Uganda's Constitutional Court, litigation continued before the Inter-American Court on behalf of Ecuador's Tagaeri and Taromenane Indigenous Peoples, and support was provided for Inter-American Commission and Constitutional Court litigation on behalf of the Bribri and Broran peoples in Costa Rica. The SLRC rapid response legal support was also activated in 11 cases, advancing the defence of rights and forests of indigenous peoples, such as the Embera Chami in the Resguardo Canamomo Lomapieta in Colombia, communities living near Salonga National Park in DRC, and the Dayak Agabag in Indonesia, in respect of around 5.2 million hectares of their forest lands, and assisted at least 31 indigenous human rights defenders to take protective steps against credible death-threats, harassment and criminal charges.

The easing of pandemic related travel restrictions in 2022 represented a welcome return to SLRC in person capacity building and land dialogues, with women-led community assemblies held in East Africa and exchanges of Indigenous Guards in Colombia and Peru. We also continued to capitalise on remote

communication developed during the pandemic, for example by facilitating on-line information sharing sessions between Peruvian communities and the UN Special Rapporteur on the Rights of Indigenous Peoples.

The programme was supported in 2022 with grants from the Arcus Foundation, Climate and Land Use Alliance (CLUA), European Commission, Ford Foundation, Fondation Pour le Tri-National de la Sangha, Ford Foundation, Full Circle Foundation, Good Energies Foundation, the International Climate Initiative of the German Government (IKI), Land Tenure Facility (via APA), Rainforest Alliance, Rainforest Foundation US, Rainforest Fund, the Sage fund, Sall Family Foundation, SwedBio, the Waterloo Foundation and Wellspring. Increasing levels of funding in 2023 will enable the LHRP and its flagship SLRC to expand and achieve even greater impact through the multiplier effects of its legal support and capacity building activities.

The Responsible Finance Programme

Under the Responsible Finance Programme, FPP provided assistance throughout 2022 to communities and local organisations in Colombia, Peru, Guyana, Ecuador, Liberia, Cameroon, Kenya and Indonesia to challenge harmful corporate conduct and private and public finance, demand accountability and promote private sector and public sector reforms. The programme implemented multiple advocacy actions targeting planned infrastructure development, the extractive industry and the oil palm, sugar, timber, paper and pulp sectors through support for community case studies, analyses of human rights impacts in supply chains, investigations into international value chains and direct participation of forest peoples in global policy spaces in the UK, EU and United Nations. Through our role as host of the facilitation of the Zero Tolerance Initiative (ZTI) coalition – which seeks to stop violence and conflict in global supply chains - FPP additionally helped enable agile support, including emergency funding, for collective protection of communities and human rights defenders at risk across Latin America, Asia and Africa.

FPP continued its targeted advocacy on the Roundtable on Sustainable Palm Oil (RSPO), the Forest Stewardship Council (FSC), High Conservation Value Forest (HCVF) and the High Carbon Stocks Approach (HCSA). FPP also re-joined the Steering Group of the Accountability Framework initiative, which works towards ethical supply chains for agricultural and forestry products. Sustained engagement and technical inputs were made to EU forest policy and legislative initiatives on the regulation of forest risk commodities and setting of mandatory rules on sustainable corporate governance and due diligence. To enable a ramp up of our advocacy targeting UK policy and law, FPP hired a dedicated UK project officer. A subsequent output to highlight is an event in the UK Parliament co-organised by FPP on the links between finance, deforestation and human rights, which enabled the participation of an indigenous representative from Peru.

FPP also maintained a concerted focus on important developments in the post-COP26 landscape of climate policy and finance. Important actions included a critical analysis of COP26 outcomes for indigenous peoples, evidence gathering on negative impacts experienced by forest peoples in the face of exclusionary conservation and carbon credit projects, and investigations into links between corporate buyers of carbon credits and violations of indigenous peoples' rights. Like in 2021, FPP supported a delegation of indigenous representatives to the UNFCCC COP (COP27 in Egypt) where they engaged in meetings with policy makers, public speaking events and collective advocacy calling for decisive action to tackle climate change.

The programme was supported in 2022 with grants from the Arcus Foundation, Ashden Trust (now the Aurora Trust), Climate and Land Use Alliance (CLUA), The Ecology Trust, Ford Foundation, Good Energies, Land Tenure Facility (via APA), the Packard Foundation, Rainforest Foundation US,

Rainforest Fund, Sage Foundation, Sall Foundation, Size of Herefordshire, Size of Wales, Wellspring, the Waterloo Foundation, The Christensen Foundation and the Climate Justice Resilience Fund.

The Environmental Governance Programme

In 2022 the Environmental Governance Programme continued to work through its established four main thematic streams: Territorial Governance, Conservation and Human Rights, Cultural, Biological and Knowledge Diversity and Cultural and Ecological Resilience. These work streams are designed to help equip our partners, including indigenous communities, with the tools to manage and safeguard their territories as well as the political spaces to assert their rights at the national, regional, and international levels, and are closely linked with each other and with the wider FPP programme of work.

2022 saw the launch of a major new project under the Programme, the Transformative Pathways project, a collaboration with 13 key partners, the majority of whom are indigenous peoples' organisations and authorities, to advance the roles and contributions of indigenous peoples in addressing biodiversity loss in five countries. Pathways will run for 6 years, finishing in 2028, and supports the development of local initiatives supporting cultural and biological diversity, the development of relevant cultural indicators to measure these contributions, and supports the implementation of progressive rights-enabling elements of the new Global Biodiversity Framework adopted by parties to the Convention on Biological Diversity in 2022.

Under Conservation and Human Rights, staff worked across local, regional, and global spaces. Continued dedicated support to the on-going challenges facing Batwa communities impacted by the Kahuzi-Biega National Park in the Democratic Republic of Congo (DRC) included supporting a national level multi-stakeholder dialogue directly with Park authorities and managers for the Batwa to present a pathway that secures their forestlands and their rights. FPP also continued work in Cameroon supporting a community-led small conservation zone with management planning as a pilot for wider community conservation. In Liberia, changes in national legislation led to intensive work with partners on the possible expansion of the Liberian Protected Area system and what implications this could have for community land rights. We were able to prevent widespread evictions to make way for National Parks and are now working with the Government to pursue community conservation approaches that protect customary land rights. In Kenya we continued to work with the Mt. Elgon Ogiek, Mau Ogiek, and Sengwer communities in seeking avenues to better secure their customary land, including the implementation of a positive judgement for the Mau Ogiek, and the development of community management maps with the Mt. Elgon Ogiek as well as the Elgon Ogiek securing a legal judgement that ruled that their eviction from their ancestral lands at Chepkitale, Mt Elgon, had been unlawful.

Beginning in May, the programme also began a process of convening community-led and community centred women-led Assemblies in East Africa, designed to support wide-ranging conversations about how communities are engaged in caring for their lands and what support – political, technical, financial – they need to continue this stewardship. The first round of Assemblies was held on Maasai land at Loliondo in Tanzania and then on Ogiek land at Laboot, Mt Elgon, Kenya. The second round included a celebration of the Elgon Ogiek victory in the Kenyan courts, followed by a women-led assembly on the Uganda side of Mt Elgon on Mosopiyek (Benet) land. Each Assembly is led by women from the communities and includes a strong focus on the gender dimensions of the land rights struggles.

At the regional level, conservation policy engagement happened through the Asia Parks Congress (May 2022) and the African Protected Areas Congress (July 2022). In both cases FPP supported the convening of pre-Congress events for indigenous peoples' organisations and local community representatives and facilitated the creation of indigenous-led Declarations that were formally presented to both Congresses. The outcome documents from both gave more attention and space to the issues facing indigenous peoples than seen previously in such events, both calling for redress for historic and

on-going harms caused by conservation actions and for free, prior and informed consent in the declaration of new sites.

The Cultural, Biological and Knowledge Diversity team focused on the final negotiations of the post-2020 Global Biodiversity Framework. FPP, in close collaboration with the International Indigenous Forum on Biodiversity, provided detailed technical analysis into three negotiation sessions (March 2022 in Geneva, June 2022 in Nairobi, and December 2022 in Montreal). Working with a range of organisations, FPP also co-convened the Human Rights in Biodiversity Working Group, with two publications in 2022 highlighting the importance of human rights in all biodiversity planning and action. In December at the 15th Conference of the Parties to the CBD (COP15), the Kunming-Montreal Global Biodiversity Framework was adopted, and provides far more attention to critical human rights issues, including the recognition and respect for the land, territories and resource rights of indigenous peoples and the distinct rights of local communities. COP-15 also welcomed the Local Biodiversity Outlooks publication (co-published by FPP). The team also worked closely with the network of Centres of Distinction on Indigenous and Local Knowledge, including by participating in the 9th Plenary of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES-9) in July 2022 and co-organising an international workshop on transmission of indigenous and local knowledge in November 2022.

In Territorial Governance work in 2022, the new phase of the Indigenous Navigator was launched, expanding the partnership to include partners in Uganda and Guyana, joining existing partners in Cameroon and Suriname. Under complementary funding, we continued to support self-determined projects in Kenya (Mt Elgon Ogiek), in Colombia (Resguardo Lomoprieta), in Peru (the autonomous nation of the Wampis), in Indonesia (the Toba Batak), in Cameroon (Assoumindele and Se'eh), in Panama (Wacuco Guna), and in Suriname (Donderskamp), through an emerging support mechanism for direct community access – the Forest Visions Partnership.

In 2022 the Cultural and Ecological Resilience workstream supported 7 grassroots initiatives (3 in Asia, 2 in Africa and 2 in Latin America) around community-led education and transmission of knowledge and language through the small grants mechanism established under the Global Network on Indigenous-led Education (ILED), a coalition of Indigenous Peoples' organisations, support organisations, donors and grant making organisations and networks. Under another objective of the network – facilitating networking and learning – several online knowledge exchange sessions were held in 2022 among the members, including on the role of gender in education. In relation to raising awareness, the ILED network engaged in the opening of the 2023-2032 Decade on Indigenous Languages, led by UNESCO, among others by publishing the report [Pass it on! Stories of Indigenous-Led Education from the Grassroots](#) that was launched during an online event on 21 September.

Through the SwedBio-funded 'renewing cultural and biological diversity' project, we supported on-going work with local partners in Suriname, Guyana, Panama, Thailand, Bangladesh and Cameroon, plus work in some marine and coastal areas (Antigua, Tuvalu, Madagascar), focusing on inclusive and strong leadership, community-based initiatives for conservation and restoration, sustainable livelihoods, revitalisation of traditional knowledge, and empowerment of local groups to participate in key processes at national and international levels.

The programme was funded in 2021 with grants from the Arcadia Fund, Arcus Foundation, Ashden Trust (now the Aurora Trust), Climate and Land Use Alliance (CLUA), European Commission, Fondation Pour le Tri-National de la Sangha, Ford Foundation, Good Energies, the International Climate Initiative of the German Government (IKI), International Labour Organisation, International Working Group on Indigenous Affairs (IWGIA), Nia Tero Foundation, The Christensen Fund, Rainforest Foundation US, Rainforest Fund, Sall Family Foundation, Sage Foundation, SwedBio at the Stockholm Resilience Centre, Size of Wales, VOICE, Waterloo Foundation and Wellspring.

DIRECTORS & TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year under review were:

M Pimbert (Chair)

MJ Artist

C Doyle (resigned 15 July 2022)

L Erickson

SP Finn

R Halip

C Kalafatic

R Williams

S Roberts (appointed 1 February 2023)

All the Trustees are eligible to remain on the Board of Trustees for a five year term at which time they are eligible for re-election at the Annual General Meeting.

The Board of Trustees are entitled to appoint additional Trustees and the methods, policies and procedures within the charity for recruitment, appointments, induction and training for Trustees are continually reviewed.

ORGANISATION STRUCTURE

The charity is administered by the Trustees who meet twice a year in the summer and winter and who have regular contact throughout the year. At the summer Trustees' Meeting the governing document is reviewed to ensure activities remain within permitted guidelines. Trustees are recruited and appointed by the existing Trustees based on an assessment of skills and experience. New Trustees receive a Board pack of papers and institutional policies before attending their first meeting. At a new Trustee's first Board meeting procedures and policies are explained by existing members. There is also an induction meeting with the Director and other senior staff members as appropriate. The Audit Committee (a sub-committee of the full Board) meets twice a year in preparation for the summer and winter full Board meetings, in addition to meeting on other occasions as required.

The PCMT has a collective role in ensuring cross programme coordination and enabling FPP to remain true to its mission and values, strategic, responsive, fair, resilient, accountable and effective. It supports the development and renewal of FPP's strategy, learning from past and present work, and enhancing our effectiveness to face complex challenges as well as contributing to finding solutions to operational challenges and funding gaps. The group meets every four to six weeks with subgroups of this team meeting between these meetings as required.

Two inflationary increases of pay were approved by the Board and awarded to management and staff, 3% from 1 January and an additional 5% from 1 December 2022. Remuneration for key management personnel is set at the time of recruitment and is reviewed on an ad hoc basis as and when required.

WORKING WITH PARTNERS

FPP builds long term relationships with local non-governmental organisations in country working with local communities, providing technical support and training to enable the communities to secure their rights, control their lands and decide their futures.

Together, FPP and its partner organisations develop programmes of work for which funding is sought. Once funding is secured activities are implemented under the terms of the respective grants. A summary of each grant's purpose is set out in Note 11.

LEGAL STATUS

The charity was incorporated as a company limited by guarantee on 29 October 1999 and registered as a charity on 24 August 2000. The liability of the company's members for its debts is limited to their guarantee to contribute such amounts as may be required, not exceeding £1, to the assets of the

company if it should be wound up whilst he/she is a member or within one year after he/she ceases to be a member.

FINANCIAL REVIEW

The charity's income for charitable activities in 2022 included grants for restricted activities of £5,079k (2021: £4,661k), unrestricted fund grants of £245k (2021: £279k), service contract income and furlough income of £0k (2021: £82k). Donations in the year were £121k (2021: £235k). Total income amounted to £5,448k (2021: £5,283k). Grant proposals to ARCUS, FORD BUILD and IKI have been successful, starting in 2022 and are long term projects. The total number of grants increased from 49 to 56.

Total expenditure on charitable activities amounted to £4,545k (2021: £3,712k). These are broken down into Staff and Related Personnel Costs at £2,101k (2021: £1,861k), Direct Programme Costs at £2,465k (2021: £1,626k), Support Costs at £185k (2021: £140k) and Governance at £56k (2021: £51k). The details of these costs are in Note 4. Our transfers to partners are analysed by country in Notes 4a and 4b. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long-term working relationship) to carry out agreed activities in accordance with our funding agreements.

Details of funding sources are shown in Note 2 to the accounts and details of how expenditure has met the objectives are set out in the summary of activities earlier in this report. The title of each income stream is detailed in Note 11.

We work closely with local partners in all the countries funded by our grants and have developed systems for due diligence assessments and capacity building to enable them to implement the activities on the ground where necessary. Travel by FPP staff and consultants has resumed, and implementation levels by partners have increased since the pandemic restrictions have eased globally.

Total funds at 31 December 2022 amounted to £4,424k (2021: £3,574k) of which £3,245k (2021: £2,600k) related to Restricted Funds and £1,178k (2021: £974k) was available for unrestricted purposes. At 31 December 2022 there were 2 restricted fund balances in deficit (2021: 3). The deficits in total sum to £65k (2021: £5k) and all the deficits will reverse in 2023. The deficits are from International Climate Initiative (IKI) £58K due to project implementation partners requesting more funds than initially estimated and Full Circle Foundation £7K which was planned.

We are continuing to seek further funding to expand our work and were very pleased to have been selected for the Ford BUILD grant, which started in early 2022. This grant allows us to invest in the organisational resilience, at both an operational and strategic level, which will help secure the future of FPP.

The Trustees are satisfied that the charity's activities during the year have met their objectives and are satisfied with the financial position at the year end.

RESERVES POLICY

The Trustees have reviewed FPP's need for reserves in line with the guidance issued by the Charity Commission where the term "reserves" describes that part of a charity's income funds that is freely available for its general purposes at the Trustees' discretion in furtherance of any of the charity's objects.

The Trustees believe that FPP should hold financial reserves (an Emergency Operating Reserve (EOR)) because:

- i) It has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation; and

- ii) It requires protection against catastrophic or lesser but damaging events. An EOR provides the ability to continue operating when such events might arise.

The Trustees believe that the level of the EOR should normally be the equivalent of a minimum of four months' (non-project funded) organisational operating costs plus four months' salary commitments for all staff. This would currently amount to approximately £799k (2021: £692k). The intention of the Trustees remains that the EOR is maintained at or above this minimum level wherever possible while recognising that there will be fluctuations in reserves from year to year. At 31 December 2022, the free reserves, were £1,178k (2021: £970k). Free reserves include fixed asset investments of £503k (2021: £500k) as the investments are held in deposit accounts and are freely available to use were the need to arise.

While this is currently higher than the minimum desired EOR we have planned to draw down £46k of reserves during 2023 in order to continue to maintain our operational capability during the year and to support FPP NL. The deficit would leave budgeted free reserves at the end of 2023 of £1,132k, still above the EOR level.

INVESTMENT POLICY

The Trustees aim to hold funds in ethical investments or interest-bearing accounts wherever possible. Part of the unrestricted reserves £503k (2021: £500k) are held with ethical institutions (Triodos Bank and the CCLA) on deposit. For daily transactions and working capital demands the charity requires the flexibility and responsiveness that a multinational bank provides. This means that all restricted reserves and the balance of unrestricted reserves (£626k at year end) are held in interest bearing accounts with the organisation's main bank, NatWest.

FUTURE PLANS

As detailed above FPP's strategic approach and impact centres on long term relationships of support and solidarity with the communities, peoples and partner organisations it works with. As in 2022 FPP's focus in 2023 will continue to be on strengthening the organisation's core capacities, developing a sustainable funding model, ensuring FPP's diverse staff are well supported, and increasing collaboration with other organisations at community, national and international levels to address the complex threats that forest communities are facing.

2023 will be an especially pivotal year for FPP's organisational and strategic strengthening, thanks to BUILD-programme core support provided by the Ford Foundation. In particular, 2023 will see the culmination of a process of generating a 5-year Strategic Framework Plan. This is intended to ensure that FPP's organisational and strategic effectiveness and resilience can be rooted in, and boosted by, a well-articulated and costed strategic framework, that is matched by a strengthened approach to organisation-level Monitoring, Evaluation and Learning (MEL). 2023 will also entail a rebuild of FPP's website and a reboot of its communications strategy. Organisational strengthening taking place in the context of BUILD in 2023 will also focus on human resources, strategic financial management and fundraising.

Strategic priorities are set and regularly reviewed for each of the 20+ main countries in which FPP works and in each of its thematic focus areas. These strategic priorities reflect the emerging challenges and opportunities in each area of FPP's work, allowing agility on the one hand and continuity of engagement on the other. The major difference in 2023 will be that these country- and programme-specific strategic priorities will be reflected and aggregated in the 5-year Strategic Framework Plan.

Since the consultative process of developing the 5-year Strategic Framework Plan is underway (aiming for completion by FPP's July AGM) further precision on our strategic priorities for 2023 and beyond is necessarily subject to that process. Broadly speaking however, FPP's strategic priorities are necessarily mutually reinforcing in order to have the biggest impact for communities seeking to uphold their rights

and defend their forests and cultures. Pending the outcome of the strategic review, the following four existing strategic priorities will continue to be the focus of our work in 2023:

Strategy I: Strengthen forest peoples' governance of their forest territories and communities

The heart of our work is partnering with local forest communities, often over decades, in joint activities geared towards strengthening the management of their lands for future generations and a stable global climate in line with their long-term visions, traditional knowledge and customary laws. We want to deepen this crucial groundwork in specific locations and broaden its impact by connecting communities together in a movement for realising those visions, strengthening their systems of self-government and sustainably managing their forest lands and territories as a key contribution to addressing the climate crisis and enhancing their resilience to it. For example, activities include working behind the scenes in countries to support local civil society; supporting local monitoring and evidence generation; and advocating as part of global coalitions on rights-based forest protection. In 2023 and beyond a key vehicle for enhancing this strategy will be via further development of FPP's 'Forest Visions Partnership' programme of work, to better attract donors to support forest peoples to develop and implement their self-determined visions concerning sustainable stewardship of their lands and forests.

Strategy II: Ramp up action to challenge human rights abuse in agricultural and extractives supply chains at the tropical forest frontier

To further this strategy our activities combine accompaniment of local struggles of Indigenous Peoples with global level action to seek redress and engagement with actors in global and national supply chains, and legislative change in producer and consumer countries. We want to continue to facilitate the Zero Tolerance Initiative (ZTI) focused on addressing the systemic causes of violence and criminalisation in deforestation-risk supply chains and to deepen our impact. We are already active members of the Roundtable on Sustainable Palm Oil (RSPO) and have shaped – and continue to shape – the policies and standards of the Forest Stewardship Council (FSC) and the Accountability Framework Initiative (AFI). In addition we will play an active role in making sure human rights is addressed in strategic policy spaces including in the development of the High Carbon Stocks Approach (HCSA) and the Jurisdictional Approach.

Strategy III: Use the law to leverage change

We will continue to integrate legal expertise into all our work – from accompaniment of communities facing external threats, to detailed engagement on legislative reform, and strategic litigation. We plan to further develop FPP's Strategic Legal Response Centre which is a major plank in the work undertaken by FPP's Legal and Human Rights Programme (LHRP), and build's on FPP's 30-year experience of using the law to protect forest peoples' rights and deliver real accountability. The Centre is an innovative initiative that supports Indigenous Peoples and local communities dependent on tropical forests to access justice and make effective use of domestic and international law. It works in alliance with other key actors including University law schools, civil society and those in private practice. The Centre builds on our long track record of legal expertise in accompanying communities and making strategic use of a wide range of judicial and non-judicial mechanisms at both national and international levels.

Strategy IV: Influence international policy

We will continue to support indigenous and local community representatives to bring local and national cases directly into international policy making circles, and ensure that global policy is informed by, and created in consultation with, strong community voices. European Union and UK

reforms continue to move in the direction of enhanced human rights due diligence regulation for companies, in order to minimise the forest and climate footprint of products to the EU and UK markets. We will also continue to enhance the degree to which drivers of violence and intimidation for peoples and communities at the forest frontier are addressed, targeting investors and downstream companies via the 'Zero Tolerance Initiative'.

Finally, working to make the most of the policy and financial pledges and policy commitments resulting from COP 27 in Sharm El-Sheikh and in the policy context of the Convention on Biological Diversity (CBD) in the context of the implementation of the Post-2020 Global Biodiversity Framework agreed in December 2022, FPP will work with partners, including the wider Indigenous Peoples' movement, to ensure indigenous and other forest peoples' stewardship is at the heart of the conversation about protecting nature and the global climate. We will also promote and model rights-based conservation and push for greater material and financial support for community-led conservation.

FUNDRAISING ACTIVITIES

The Trustees reviewed the charity's fundraising at the Annual General Meeting in 2022 and also at the November 2022 Board Meeting. PCMT monitors fundraising throughout the year. Fundraising expenses are categorised in terms of staff time taken to write funding proposals and budgets together with some small pieces of consultancy advice about fundraising. Many proposals are for grants from funders with whom we have existing relationships and so are often part of the grants that are in progress. Applications to new funders or for different pieces of work can take more time to prepare and put together but the staff time is not an additional cost to that contracted to carry out the project work. Fundraising costs are reported in the Statement of Financial Activities as £53k (2021: £63k). The charity had no fundraising activities requiring disclosure under s162A of the Charities Act 2011.

PUBLIC BENEFIT

The Trustees have regard to the Charity Commissioners' guidance on public benefit and the activities carried out are consistent with the requirements. The overseas projects carried out are to assist local communities to improve their living conditions and environment. Taking the Charity Commission's guidance into consideration, the Trustees are satisfied that our public benefit requirements have been met.

RISK MANAGEMENT POLICY

The Board is ultimately accountable for dealing with risk.

The identification and assessment of risks is done by management on a rolling basis with the Board able to add, subtract, elevate or relegate.

The assessment of gross risk is based on:

- Severity of impact
- Likelihood of occurrence

In order to meet its fiduciary responsibilities and govern FPP to achieve its mission most effectively, the involvement of the Board can be described as:

- Input to identification and oversight of 'High Level' risks and opportunities. A 'High Level' risk can be strategic (does this risk mean that FPP does not make a difference?) or Operational (does this risk fundamentally threaten FPP's ability to continue?)
- Sets risk appetite
- Seeks reassurance that **processes** are in place for managing operational risks rather than getting into the detail of management
- Monitors 'High Level' risks
- Holds management accountable for running the processes and taking mitigating actions
- Receives reports of critical incidents (e.g. major fraud, kidnap)

The Board signs off policies which have a high-risk component (e.g. staff security).

The risk register is the primary tool used by the Board to monitor risk. At each Board meeting management reports on the movement in the 'High Level' risks (getting worse, staying the same, getting better) that have occurred because of changes in the operating environment or management action.

The 'High Level' risks with the highest score identified in the most recent review of the register and mitigating actions are:

1. Risk – Staff put at risk where there are security issues in high-risk countries where we work or travel to.

Mitigation – Provide security training where appropriate and assess the country risk situation regularly.

2. Risk – Occurrence of internal and external fraud, corruption and aid diversion.

Mitigation – Increased capacity in the finance team allows for greater engagement with and monitoring of partners.

3. Risk – Reduced opportunities to fund programme due to global shifts in funding, government policy and Covid downturn.

Mitigation – Energetic pursuit of new funding relationships, ongoing close engagement with key donors, use of funding roadmap and planning tools to diversify and expand funding, close monitoring of reserve position and forecasting.

FPP has continued to take steps to further strengthen safeguarding across its work including through the development and rollout of its code of conduct, safeguarding policy and adapted partner due diligence methodology. Training has been carried out with all staff in 2022.

During 2022 FPP has not reported any safeguarding incidents but has reported a fraud incident with one of our Congo Basin partners to the Charity Commission and grant funders.

GOING CONCERN

The trustees have reviewed the plans and forecasts for 2023 and 2024, including reviewing the assumptions for the forecasts. As at the date of signing these financial statements, the Trustees' and the management team's forecasts up to 31 December 2024 indicate that the Charity will be able to continue to operate as a going concern. Even the most pessimistic scenario shows that the organisation can continue to operate as a going concern, albeit at a much lower level and capacity than present. The Trustees and the management team are regularly monitoring the position to determine the right way forward as events unfold.

RELATED PARTIES

The related party transactions during the year are disclosed in Note 14.

TAXATION STATUS

The Company is a charity within the provisions of the ICTA 1988 (Income and Corporation Taxes Act) and hence no corporation tax is payable on income received, which is properly applied for its primary purpose.

CHARITY GOVERNANCE CODE

FPP senior management and board trustees continue to ensure FPP complies with the UK regulatory environment for charities, including the Code.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of FPP for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act and the provisions of the charity's constitution. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418(2) of the Companies Act 2006) of which the company's auditors are unaware and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

AUDITORS

A resolution will be put to the Annual General Meeting proposing that Crowe U.K. LLP will be re-appointed as auditor.

ON BEHALF OF THE BOARD:

Signature redacted for security'

R Williams

TRUSTEE

Date:

25 May 2023

Opinion

We have audited the financial statements of Forest Peoples Programme ('the charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were taxation and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, designed audit procedures to test the timing of grant income, reviewing accounting estimates for biases, reviewing regulatory correspondence including that with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signature redacted for security'

Tara Westcott
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
4th Floor
St James House
St James Square
Cheltenham
Gloucestershire
GL50 3PR

Date: 30 May 2023

FOREST PEOPLES PROGRAMME
STATEMENT OF FINANCIAL ACTIVITIES
[incorporating an income and expenditure account]
For the year ended 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Note				
Income from					
Charitable Activities	2	244,980	5,078,674	5,323,654	5,022,154
Donations		77,826	43,598	121,424	234,818
Other Income		-	-	-	24,853
Bank Interest		3,297	8	3,305	1,331
Total		326,103	5,122,280	5,448,383	5,283,156
Expenditure on					
Charitable Activities	4	84,330	4,460,520	4,544,850	3,712,371
Raising Funds		37,660	15,750	53,410	63,820
Total		121,990	4,476,270	4,598,260	3,776,191
Net Income	5	204,112	646,010	850,122	1,506,965
Other recognised gains and losses					
Transfers between funds		-	-	-	-
Net movement in funds		204,112	646,010	850,122	1,506,965
Reconciliation of Funds:					
Total funds brought forward:		974,102	2,599,446	3,573,548	2,066,583
Total funds carried forward:	11, 12	1,178,214	3,245,456	4,423,670	3,573,548

The notes on pages 23 to 44 form part of these financial statements

	Note	2022 £	2021 £
Intangible Fixed Assets:			
Website	7	-	-
Fixed Assets:			
Interest Bearing Deposit Accounts	8	502,767	500,005
Current Assets:			
Debtors	9	909,313	1,275,906
Cash at Bank and in hand		3,185,120	1,917,639
		<u>4,597,201</u>	<u>3,693,550</u>
Current Liabilities:			
Amounts falling due within one year			
Creditors	10	173,530	120,002
Net Assets		<u><u>4,423,670</u></u>	<u><u>3,573,548</u></u>
The funds of the charity:			
Restricted Income Funds	11	3,245,456	2,599,446
Unrestricted Funds	12	1,178,214	974,102
Total charity funds		<u><u>4,423,670</u></u>	<u><u>3,573,548</u></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. These financial statements have been prepared in accordance with the Companies Act 2006 and Financial Reporting Standard 102. The financial statements on pages 20 to 44 were approved and authorised for issue by the Trustees on 25 May 2023 and signed on their behalf by:

Signature redacted for security'

R Williams

TRUSTEE

The notes on pages 23 to 44 form part of these financial statements

	Note	2022 £	2021 £
Cash flows from operating activities:			
<i>Net cash provided by operating activities</i>	15	1,003,605	386,778
Cash flows from investing activities			
Interest from investments		3,305	1,331
<i>Net cash provided by investing activities</i>		3,305	1,331
<i>Change in cash and cash equivalents in the reporting period</i>		1,006,910	388,109
Cash and cash equivalents at the beginning of the reporting period		2,417,644	2,064,331
Change in cash and cash equivalents due to exchange rate movements		263,333	(34,796)
<i>Cash and cash equivalents at the end of the reporting period</i>	16	3,687,887	2,417,644

The notes on pages 23 to 44 form part of these financial statements

1. ACCOUNTING POLICIES

Company Information

Forest Peoples Programme is a registered charity and as such is a non-profit making organisation. The number of members at 31 December 2022 is 7 and their liability on a liquidation is limited to £1 each. Forest Peoples Programme is registered as a company limited by guarantee with no share capital, in England and Wales under number 03868836 and its registered office is 1c Fosseyway Business Centre, Stratford Road, Moreton-in-Marsh, GL56 9NQ. Forest Peoples Programme is a Public Benefit Entity registered with the Charity Commission under number 1082158.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standards.

Income

All income is accounted for gross.

Income from donations and grants, including government grants, is included in income when there is evidence of entitlement, the amount can be measured and the receipt is probable. When donors impose conditions which have to be fulfilled before the charity becomes entitled to such income, the receipt of income is not included in income until the pre-conditions for use have been met. Investment income is included when receivable.

Expenditure

All expenditure is accounted for gross, including irrecoverable VAT, and is recognised on an accruals basis as a liability is incurred. Expenditure is allocated to specific projects and administration costs are allocated against projects in accordance with the terms of the project contracts.

Allocation of Costs

The Charitable Activity Costs include all costs attributable to delivering and supporting the main charitable activities of the organisation. All support costs are allocated to Charitable Activities.

The expenditure on raising funds is the cost of applying for new and renewing existing grants.

Contributions to Overheads are apportioned to contracts in accordance with agreed contract terms. They are allocated to specific overheads when the budget lines within a grant agreement specify that this is the case. For most of our grants this is not the case and overhead contributions are set against the unrestricted overhead and staff costs of the organisation within the financial year.

Field Costs are part of Charitable Activity Costs. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long term working relationship) to carry out agreed activities in accordance with our funding agreements.

Intangible Fixed Assets and Amortisation

Intangible fixed assets with a value greater than £5,000 are capitalised at cost and written off by equal annual instalments over their expected useful lives (website: 3 years).

Financial Instruments

With the exception of fixed asset investments as noted below, the charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like accounts receivable and trade and other accounts payable.

Basic financial assets and liabilities that are payable or receivable within one year, typically trade payables or receivables, are measured initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

Fixed asset investments are investments held for the longer term and deposits, with a maturity of longer than three months. Deposits within fixed asset investments are held as long term cash deposits i.e for longer than twelve months, and earn a fixed rate of interest. Cash which is needed for daily grant expenditure is held as cash and cash in hand. Some bank accounts are interest bearing but the balances on these accounts fluctuate on a regular basis.

Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds: these are funds which can be used in accordance with the general charitable objects of the charity at the discretion of the Trustees. Within the unrestricted funds are designated funds which are balances set aside for specific areas of work by the Programme Coordination and Management Team. This separation is an internal matter and the funds are deemed to be fully flexible.
- Restricted funds: these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Going Concern

FPP prepared 2023 and 2024 budgets and forecasts which take into account expected changes in the funding streams and which demonstrate that the charity will be able to continue to operate for the foreseeable future. The charity has identified secured funding over the next 12-18 months. It has also identified grant funding renewals and opportunities which have been applied for or are in the process of being applied for and which the Trustees have a high expectation will be successfully secured. Based on this funding and the related expenditure models the Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence and meet all its obligations as they fall due in the normal course in the short to medium term. On this basis, the Trustees consider it appropriate to continue to prepare the financial statements on the going concern basis.

Foreign Currencies

Transactions in foreign currencies are recorded at monthly rates during the year. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

Presentational and Functional Currency

The functional currency of FPP is considered to be pounds sterling because it is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling.

Pensions

Auto-enrolment was applicable for FPP from 1 July 2016 and the charity follows the guidelines for pension contributions according to the auto-enrolment rules. The pension scheme is a defined-contribution scheme administered by Aviva. Eligible staff are auto-enrolled, unless they request to opt-out. Staff may contribute more than the statutory minimum contributions for employees. The charity follows the minimum contribution levels for employers. Pensions are allocated across funds in the same way as salary costs.

Operating Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Judgments in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include the following:

Accruals

Included in accruals are liabilities where the amount and/or timing of its settlement is uncertain.

An accrual is only recognised where:

- There is a present obligation at the reporting date as a result of a past event;
- It is probable that a transfer of economic benefit will be required in settlement; and
- The amount of the settlement can be estimated reliably.

Deferred Income

Income is recognised when there is evidence of entitlement, the amount can be measured and the receipt is probable. Where terms and conditions have not been met, or, uncertainty exists as to whether FPP can meet the terms and conditions otherwise within its control, the income is not recognised but deferred as a liability until it is probable that the terms and conditions imposed can be met.

2. INCOME FROM CHARITABLE ACTIVITIES

RESTRICTED INCOME GRANTS	2022 £	2021 £
Allen & Overy Foundation	55,000	50,000
Arcadia	198,755	180,981
Arcus Foundation - Cameroon	108,333	94,203
Arcus Foundation Multi-Country	303,565	-
Arcus Foundation - Liberia	-	56,338
ARCUS Liberia 22 via SESDev	37,433	-
Arcus Foundation - RoC	-	108,824
Arcus Foundation - Sumatra	-	89,928
Arcus Foundation - Via Uobdu	9,510	-
The Ashden Trust - Hiding Shadows	-	14,504
The Ashden Trust - Political Ecology	-	39,050
Ashden Trust - Legal professionals Amazon	11,899	-
Ashden Trust - People's Legal School Peru	22,211	-
Christensen Fund IIFB Support	13,514	-
Christensen Fund Mosopisyek Support	9,009	-
Climate and Land Use Alliance - 2020/21	-	27,174
Climate and Land Use Alliance Peru & Colombia 2023-2024	193,890	-
Climate and Land Use Alliance - 2021-25	-	670,008
Climate and Land Use Alliance - Peru & Colombia 2021-22	-	115,942
Climate Justice Resilience Fund 2021/22	-	36,765
Climate Justice Resilience Fund 2022 (COP27)	17,391	-
CBRL via Dana Standing Committee	2,000	-
The Ecology Trust	-	24,692
Christensen via IWGIA	(784)	21,447
ILO via IWGIA	-	25,675
File Foundation Cam/DRC 2022-23	143,443	-
File Foundation SLRC 2022	156,716	-
File Foundation - Global	-	109,903
File Foundation INDONESIA 2022	94,091	-
Fondation pour le Tri-national de la Sangha	-	12,712
Ford Build 2022-2026	527,778	-
Ford Foundation	-	71,942
Ford Foundation - Peru & Colombia	-	218,185
Ford Foundation Peru and Colombia: 2022/23	198,413	-
Ford Foundation - Zero Tolerance Initiative	96,296	93,525
Full Circle Foundation	(1,671)	112,782
Full Circle DRC 2022-24	111,940	-
Full Circle 22	14,811	-
GAGGA Both Ends	1,999	-
Global Canopy 2022	28,500	-
Good Energies Foundation - SLRC	-	219,599
Good Energies Foundation - Global	-	847,519
HCSA Phase III	88,876	-
International Climate Initiative	(17)	300,562
International Climate Initiative (IKI)	537,283	-
Inobu	-	4,783
International Labour Office	-	(1,280)
IWGIA - Indigenous Navigator 2022-25	179,859	-
IWGIA - Making SDGS work for indigenous peoples	-	13,502
IWGIA - Bridging Grant	-	18,113
JJCT Colombian Amazon Nipodimaki	22,200	-
JJCT Emergency Fund for IP in Peru	22,200	-
JJCT Kichwa Indigenous Radio	8,900	-
Lawyers Against Poverty - Indonesia	-	15,000
Sub total	3,213,343	3,592,378

2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)

RESTRICTED INCOME GRANTS	2022	2021
	£	£
Sub total brought forward	3,213,343	3,592,378
Nia Tero Foundation - Global	41,347	109,512
Open Society Foundation Caribbean via SRDC	33,333	-
Norwegian Agency for Development Cooperation	-	(2,419)
Packard Foundation - Indonesia	149,254	145,985
Rainforest Alliance	-	17,164
Rainforest Fund - Costa Rica	-	38,143
Rainforest Fund - Costa Rica 2022	54,614	-
Rainforest Fund - Cameroon	-	14,493
Rainforest Foundation US 2021	(2,290)	53,373
Rainforest Foundation US 2022	86,727	-
Royal Anthropological Institute	16,000	16,000
Sage Foundation 2021	-	6,667
Sage Foundation 2022	-	13,684
Sall Family Foundation 2021/22	-	90,226
Sall Family Foundation 2022/23	121,466	-
Size of Herefordshire	2,000	-
Size of Wales Kenya	-	15,000
Size of Wales Communications 2022	3,195	-
Size of Wales Kenya 2022-23	12,068	-
Size of Wales Peru	-	(347)
Size of Wales Peru - Rapid Response	-	1,899
Size of Wales Emergency Fund Peru 2022	15,000	-
Size of Wales Peru Match 2022	25,000	-
SwedBio at the Stockholm Resilience Centre - CBD COP 15	20,458	-
SwedBio at the Stockholm Resilience Centre 2021-24	287,747	289,261
SwedBio at the Stockholm Resilience Centre - Uganda	(6,871)	41,276
Swedish Postcode Foundation - Peru & Columbia 2022-23	262,436	-
UNEP Addressing Environme 2022	31,397	-
UOBDU 2021-22	4,104	-
Voice via CIPDP	16,248	7,969
Waterloo Foundation - Responsible Finance Programme	67,000	67,000
Wellspring Foundation - Gender	-	36,232
Wellspring 2022 Gender	492,063	-
Wellspring - Zero Tolerance Initiative	122,951	107,914
YEL Yayasan Ekisistem Lestari Consortium	10,084	-
Grand Total	5,078,674	4,661,410
RESTRICTED INCOME OTHER	2022	2021
	£	£
Service Contracts	-	-
	-	-
TOTAL RESTRICTED INCOME	5,078,674	4,661,410

2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)

UNRESTRICTED INCOME	2022 £	2021 £
Grants	244,980	279,140
UK Coronavirus Job Retention Scheme	-	14,596
Service Contracts	-	67,008
	244,980	360,744
TOTAL INCOME FROM CHARITABLE ACTIVITIES	5,323,654	5,022,154

3. TAXATION

As a charity, FPP is generally exempt from corporation tax on income it receives which is properly applied for its charitable purpose.

4. CHARITABLE ACTIVITY COSTS

	Note	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Staff and Related Personnel Costs					
UK Salaries & Fees		227,404	1,034,667	1,262,071	1,125,206
Overseas Staff Fees		12,683	485,895	498,578	469,685
Consultants		9,654	303,851	313,505	229,483
Other Staff Costs		40,203	6,752	46,955	36,426
		<u>289,944</u>	<u>1,831,165</u>	<u>2,121,109</u>	<u>1,860,800</u>
Direct Programme Costs					
Travel and Project Monitoring		7,825	235,301	243,126	86,151
Translation, Publications and Research Documents		3,491	47,004	50,495	81,774
Equipment & IT		45,035	36,870	81,905	63,851
Evaluation Costs		-	-	-	21,120
Indigenous Participation		4,842	175,860	180,702	66,853
Field Costs (incl transfers to Partners)	4a	50,374	1,799,707	1,850,081	1,294,093
Workshops		5,271	53,281	58,552	12,352
		<u>116,838</u>	<u>2,348,023</u>	<u>2,464,861</u>	<u>1,626,194</u>
Support Costs					
Rent, Rates and Insurance		57,666	2,351	60,017	60,461
Light, Heat and Cleaning		8,881	-	8,881	7,914
Telephone and Communications		5,279	2,669	7,948	7,704
Communications and Visibility		598	14,357	14,955	22,468
Membership Subscriptions		2,037	9,636	11,673	16,395
Postage and Stationery		1,630	4,100	5,730	7,041
Depreciation		-	-	-	-
Bank Charges and Interest		7,374	14,142	21,516	16,976
Sundry Expenses		31,628	3,366	34,994	1,114
		<u>115,093</u>	<u>50,621</u>	<u>165,714</u>	<u>140,073</u>
Governance					
Auditor's Remuneration		41,644	13,966	55,610	47,284
Legal & Professional Fees		874	15	889	3,224
		<u>42,518</u>	<u>13,981</u>	<u>56,499</u>	<u>50,508</u>
Contribution to overheads		(442,257)	442,257	-	-
Foreign Exchange (Gains)/Losses		(37,806)	(225,527)	(263,333)	34,796
Total Charitable Activities		<u>84,330</u>	<u>4,460,520</u>	<u>4,544,850</u>	<u>3,712,371</u>

4a. FIELD COSTS

	2022	2021
	£	£
Transfers to Partners By Country:		
Antigua and Barbuda	12,136	7,868
Bangladesh	15,000	18,870
Brazil	5,079	6,159
Cameroon	32,895	117,214
Colombia	158,680	122,929
Costa Rica	25,515	15,429
Democratic Republic of Congo	90,459	69,201
Ecuador	2,500	6,543
Guyana	46,204	31,563
Indonesia	287,293	201,312
Kenya	194,514	36,807
Liberia	39,097	21,839
Madagascar	12,973	12,816
Malaysia	8,421	-
Netherlands	22,004	45,208
Nepal	3,448	-
Nigeria	8,210	-
Panama	24,080	13,461
Paraguay	16,263	362
Peru	353,627	151,285
Philippines	95,382	12,436
Republic of Congo	17,053	-
Suriname	25,619	167,417
Sierra Leone	6,161	-
Thailand	88,207	34,895
Tuvalu	13,000	12,860
Uganda	26,535	26,011
Venezuela	-	7,973
Vietnam	10,950	8,535
United Kingdom	36,568	58,920
USA	57,955	-
	1,735,828	1,207,913
Equipment for Partners	6,860	4,079
Other Field Costs	107,393	82,101
	1,850,081	1,294,093

4b. TRANSFERS TO PARTNERS

		2022	2021
Transfers to Significant Partners:		£	£
Asia Indigenous Peoples Pact Foundation	Thailand	55,086	-
Centre d'Accompagnement des Minorités Vulnérables	Democratic Republic of Congo	72,141	59,611
Chirapaq - Centro de Culturas Indígenas del Perú	Peru	28,842	-
Chepkitale Indigenous People Development Project	Kenya	78,721	15,043
Council Ditso Iiriria Ajkonuk Wakpa	Costa Rica	31,647	14,346
Centro de Políticas Públicas y Derechos Humanos	Peru	173,681	38,381
Dejusticia - Centro de estudios de derecho, justicia y sociedad	Colombia	21,700	-
Federación de Comunidades Nativas del Ucayali y Afluentes	Peru	46,170	38,599
El Gobierno Territorial Autónomo de la Nación Wampis	Peru	-	29,620
Instituto de Defensa Legal	Peru	82,131	38,035
If Not Us Then Who	USD	57,955	-
Indigenous Information Network	Kenya	68,170	-
Indigenous Movement for Peace Advancement and Conflict Transformation	Kenya	25,805	-
Indepaz	Colombia	30,481	24,146
Inter Mountain Peoples Education and Culture in Thailand Association	Thailand	-	21,016
LifeMosaic	United Kingdom	-	20,323
Association Okani	Cameroon	-	115,650
Corporacion Rio Cauca Palenke	Colombia	-	29,180
Partners for Indigenous Knowledge Philippines	Philippines	87,971	-
Resguardo de Indígenas Canamomo y Lomaprieta	Colombia	63,574	53,786
Rutu Foundation	Netherlands	22,004	-
South Central Peoples' Development Association	Guyana	27,579	32,565
Social Entrepreneurs for Sustainable Development	Liberia	39,097	21,839
STG Stichting Bureau VIDS	Suriname	25,619	167,417
University of Oxford (ICCS)	United Kingdom	-	33,597
Unnayan Onneshan	Bangladesh	-	18,870
United Organisation for Batwa Development in Uganda	Uganda	-	26,011
Yayasan Masyarakat Kehutanan Lestari	Indonesia	235,974	167,897
Stichting Forest Peoples Programme	Netherlands	-	45,208
Other		461,479	196,773
		1,735,827	1,207,913

5. NET INCOME

	2022	2021
	£	£
<i>Net income is stated after charging:</i>		
Operating lease costs	39,225	42,293
Statutory audit services for the current year	18,120	18,120
Statutory audit services for the prior year	780	-
Non-statutory audit services for the current year	12,983	10,260
Non-statutory audit services for the prior year	6,563	17,107
	<u> </u>	<u> </u>

6. STAFF COSTS & TRUSTEES' REMUNERATION

	2022	2021
	£	£
Wages & Salaries	1,153,264	1,040,027
Social Security Costs	125,687	94,308
Pension Costs	32,071	29,270
Overseas Staff	503,255	481,213
Total	<u>1,814,277</u>	<u>1,644,818</u>

	2022	2021
Number of Employees receiving remuneration in the year in the following bands:		
£60,000 - £70,000	2	2
£70,001 - £80,000	-	-
£80,001 - £90,000	-	1

The average headcount was 52 (2021: 49). The average Full Time Equivalent headcount was 42 (2021: 39).

During the year key management personnel were remunerated in total £511,801 (2021: £526,005). During the year the Charity made termination payments amounting to £31,181 (2021: £21,167)

During the year no remuneration was paid to the Trustees (2021: £NIL). Travel and subsistence expenses costs were reimbursed to Trustees in 2022 for £320 (2021: £NIL).

7. INTANGIBLE FIXED ASSETS

Net Book Value at 31 December 2022	-
Net Book Value at 31 December 2021	-

8. FIXED ASSET INVESTMENTS

	£
Balance At 1 January 2022	500,005
Interest earned during the year	2,762
Deposited during the year	-
Balance at 31 December 2022	<u>502,767</u>

The total value of the funds are held within UK registered banks.

9. DEBTORS

	2022	2021
	£	£
Prepayments	16,986	17,139
Accrued income	783,542	1,124,360
Amount owed by Stichting Forest Peoples Programme	73,741	94,634
Staff advances	32,309	13,038
Other Debtors	2,736	26,735
	<u>909,313</u>	<u>1,275,906</u>

10. CREDITORS

	2022	2021
	£	£
Accounts Payable	67,497	47,164
Accruals	101,917	72,838
Social Security and Pension Contributions	4,116	-
	<u>173,530</u>	<u>120,002</u>

11. RESTRICTED INCOME FUNDS

	b/f at 01.01.22	Income	Expenditure	Transfers in / (out)	c/f at 31.12.22
	£	£	£	£	£
Allen & Overy Foundation	50,000	55,000	49,453	-	55,547
Arcadia	151,575	198,755	184,781	-	165,549
Arcus Foundation - Cameroon	80,130	108,333	76,283	-	112,180
Arcus Foundation - Multi-country	-	303,565	142,808	-	160,757
Arcus Foundation - Liberia 2021/22	35,118	-	35,118	-	-
Arcus Foundation - RoC	101,321	-	101,321	-	-
Arcus Foundation - Sumatra	5,369	-	5,369	-	-
Arcus Liberia 22 via SESDev	-	37,433	4,964	-	32,469
Arcus UGANDA 22 via Uobdu	-	9,510	9,510	-	-
The Ashden Trust	18,673	-	18,673	-	-
The Ashden Trust - Hiding Shadows	5,234	-	5,234	-	-
The Ashden Trust - Political Ecology	28,185	-	19,568	-	8,617
The Ashden Trust - Legal professionals Amazon	-	11,899	11,899	-	-
The Ashden Trust - People's Legal School Peru	-	31,184	17,409	-	13,775
Christensen Fund IIFB Support	-	13,514	13,514	-	-
Christensen Fund Mosopisyek Support	-	9,009	9,009	-	-
Climate and Land Use Alliance - 2021-25	554,898	-	136,329	-	418,569
Climate and Land Use Alliance - Peru & Colombia	47,205	-	47,205	-	-
Climate and Land Use Alliance - Peru & Colombia 2023-24	-	193,890	74	-	193,816
Climate Justice Resilience Fund 2021/22	37,037	-	35,326	-	1,711
Climate Justice RF 2022 (COP27)	-	17,391	17,391	-	-
Crowdfunder - Uchunya	851	-	851	-	-
CBRL via Dana Standing Committee	-	2,000	2,000	-	-
The Ecology Trust	11,111	-	11,111	-	-
EC Navigator Christensen via IWGIA	-	(784)	(784)	-	-
File Foundation - Global	17,198	-	17,198	-	-
File Foundation Cam/DRC 2022-23	-	143,443	54,079	-	89,364
File Foundation SLRC 2022	-	156,716	84,507	-	72,209
File Foundation INDONESIA 2022	-	94,091	73,684	-	20,407
Fondation pour le Tri-national de la Sangha	1,054	-	1,054	-	-
Ford Build 2022-2026	-	527,778	311,020	-	216,758
Ford Foundation Peru and Colombia: 2021/22	87,054	-	87,054	-	-
Ford Foundation Peru and Colombia: 2022/23	-	198,413	95,993	-	102,420
Ford Foundation - Zero Tolerance Initiative	43,516	96,296	69,525	-	70,287
Full Circle Foundation	30,624	(1,671)	28,953	-	-
Full Circle DRC 2022-24	-	111,940	119,321	-	(7,381)
Full Circle 22 support	-	14,811	14,811	-	-
GAGGA Both Ends	-	1,999	1,999	-	-
Global Canopy 2022	-	28,500	28,500	-	-
Good Energies Foundation - SLRC	70,944	-	70,944	-	-
Good Energies Foundation - Global	781,946	-	289,716	-	492,230
High Carbon Stock Approach (HCSA) - Phase 3	(2,537)	88,876	63,456	-	22,883
IKI Pathways to Development	-	(17)	(17)	-	-
International Climate Initiative (IKI)	-	537,283	595,182	-	(57,899)
IWGIA - Indigenous Navigator 2022-25	-	179,859	7,740	-	172,119
JJCT Colombian Amazon Nipodimaki	-	22,200	19,942	-	2,258
JJCT Emergency Fund for IP in Peru	-	22,200	18,605	-	3,595
JJCT Kichwa Indigenous Radio	-	8,900	7,450	-	1,450
Nia Tero Foundation - Global	66,988	41,347	108,335	-	-
Open Society Foundation Caribbean via SRDC	-	33,333	15,785	-	17,548
Packard Foundation - Indonesia	23,705	149,262	146,126	-	26,841
Subtotal carried forward	2,247,199	3,446,258	3,285,353	-	2,408,104

11. RESTRICTED INCOME FUNDS (cont'd)

	b/f at 01.01.22	Income	Expenditure	Transfers in / (out)	c/f at 31.12.22
Subtotal brought forward	2,247,199	3,446,258	3,285,353	-	2,408,104
Rainforest Fund - Cameroon	3,455	-	3,455	-	-
Rainforest Fund - Costa Rica 2022	(605)	54,614	52,860	-	1,149
Rainforest Foundation US 2021	2,069	(2,290)	(221)	-	-
Rainforest Foundation US 2022	-	86,727	86,727	-	-
Royal Anthropological Institute	16,000	16,000	13,859	-	18,141
Restricted Donations - James Thornton	-	28,750	20,173	-	8,577
Sage Fund	13,482	-	13,482	-	-
Sall Family Foundation 2021/22	88,886	-	88,886	-	-
Sall Family Foundation 2022-23 Restricted	-	121,466	16,369	-	105,097
Size of Herefordshire	13,547	7,875	16,048	-	5,374
Size of Wales Communications 2022	-	3,195	3,195	-	-
Size of Wales Kenya	14,975	-	14,975	-	-
Size of Wales Kenya 2022-23	-	12,068	11,319	-	749
Size of Wales Emergency Fund Peru 2022	-	15,000	14,898	-	102
Size of Wales Peru Match 2019	5,684	-	5,684	-	-
Size of Wales Peru Match 2022	-	25,000	21,156	-	3,844
SwedBio at the Stockholm Resilience Centre	16,407	287,747	276,228	-	27,926
SwedBio at the Stockholm Resilience Centre - Uganda	7,282	(6,871)	411	-	-
SwedBio at the Stockholm Resilience Centre - CBD COP 15	-	20,458	20,458	-	-
Swedish Postcode Foundation - Peru & Columbia 2022-23	-	262,436	146,382	-	116,054
UNEP Addressing Environment 2022	-	31,397	31,397	-	-
UOBDU 2021-22	-	4,104	4,104	-	-
Voice via CIPDP	(1,551)	16,248	14,697	-	-
Waterloo Foundation - Responsible Finance Programme	31,503	67,000	64,452	-	34,051
Wellspring Philanthropic Fund - Gender	55,353	-	55,353	-	-
Wellspring Philanthropic Fund - 2022 Gender	-	492,063	79,238	-	412,825
Wellspring Philanthropic Fund - Zero Tolerance Initiative	85,760	122,951	105,248	-	103,463
YEL Yayasan Ekisistem Lestari Consortium	-	10,084	10,084	-	-
Grand total	2,599,446	5,122,280	4,476,270	-	3,245,456

Transfers between funds are the final exchange differences on restricted funds as they come to a close, being transferred to unrestricted funds. The funds in currency have been spent in full.

Allen & Overy Foundation

Forest Peoples Programme Strategic Legal Response Centre (SLRC).

Arcadia – Environmental Governance Programme

Core support for the Environmental Governance Programme.

Arcus Foundation - Cameroon

Lobeke National Park Baka Communities: Indigenous Visioning for Transformed Conservation Landscapes.

11. RESTRICTED INCOME FUNDS (cont'd)**Arcus Foundation – Multi-Country:**

Land rights and landscape governance for Lobéké NP, Cameroon; Tanjung Puting NP, Indonesia; Messok-Dja, RoC and Kahuzi-Biega NP, DRC.

Arcus Foundation – Liberia 2020/21 and 2021/22

Customary tenure on conservation principles – scoping mission and Phase Two.

Arcus Foundation – Republic of Congo

Messok Dja Great Apes conservation and human rights sustainable stewardship.

Arcus Foundation – SESDev, Liberia

Customary Tenure on Conservation Principles - Liberia (Phase Two)

Arcus Foundation – Sumatra

A jurisdictional approach to securing land around Tanjung Puting National Park.

Arcus Foundation – via UOBDU

A human rights approach to protected area conservation in Uganda.

Ashden Trust

To hold Palm Oil Companies accountable for the misdeeds of their 'shadow companies'.

Ashden Trust – Hiding Shadows

Hiding in the shadows' Short Film'.

Ashden Trust – Political Ecology

Exposing the hidden forces transforming the forest frontier in Indonesia.

Ashden Trust – Legal professionals Amazon

For a legal school for current legal professionals working to defend the Amazon.

Ashden Trust – People's Legal School Peru

Towards the People's Legal School in Peru.

CBRL via Dana Standing Committee

Dana+20: Mobile Indigenous Peoples, Conservation, Sustainable Development and Climate Change Two Decades after the Dana Declaration.

The Christensen Fund

General operating support

The Christensen Fund – IIFP Support

Core support for the International Indigenous Forum on Biodiversity

The Christensen Fund – Mosopisyek Support

Support for the Mosopisyek of Benet Indigenous groups to address the challenges resulting from their eviction from their ancestral lands in Uganda.

Climate and Land Use Alliance (CLUA) 2021-25

Support to ensure global policies, intergovernmental and private sector initiatives, and finance for forest and climate protection address the drivers of tropical deforestation and enable increased recognition of forest peoples' rights.

Climate and Land Use Alliance (CLUA) – Peru & Colombia & 2023-24

Support for the recognition of ethnic communities' territorial rights as well as their efforts to sustain forests in the Amazonian regions of Peru and Colombia.

Climate Justice Resilience Fund 2021/22

Support the Zero Tolerance Initiative's future trajectory.

Climate Justice Resilience Fund 2022 (COP27)

Participation of the Indigenous Peoples of the Peruvian Amazon at COP 27 in Sharm - El Sheikh – Egypt.

Crowdfunder - Uchunya

Support for the Santa Clara de Uchunya community.

11. RESTRICTED INCOME FUNDS (cont'd)**The Ecology Trust**

Supporting indigenous peoples in Borneo facing Transmigration-supported Industrialised Townships and associated palm oil plantations.

The Christensen Funds via IWGIA

Indigenous Navigator – Convenor of the indigenous Navigator Steering Committee and provide project implementation support and administration of the grants with Okani and VIDS.

File Foundation - Global

Conduct legal and regulatory research on environmental and social regulatory rollback in the top five tropically forested countries: Brazil, DRC, Indonesia, Colombia, and Peru.

File Foundation – Cameroon and DRC

To curb and prevent deforestation associated with agricultural expansion and mining in the Congo Basin by strengthening the collective rights of forest peoples in DRC and Cameroon to their traditional forest territories and resources.

File Foundation - Indonesia

Strategic Litigation Options in Indonesia in Defence of Forest Peoples Right.

File Foundation

Strategic Legal Response Centre (SLRC)

Fondation pour le Tri-national de la Sangha

Independent evaluation and technical support for the revision of the management plan for the Lobeke National Park, Cameroon.

The Ford Foundation - Build

General support and for project support for institutional strengthening.

The Ford Foundation Peru and Colombia 2021/22 and 2022/23

To promote and support the efforts of Indigenous Peoples and Afro-descendant communities in Colombia and Peru to strengthen the sustainable governance of their natural resources and territories.

The Ford Foundation – Zero Tolerance Initiative

To end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

Full Circle Foundation

Support for the project: Securing forests through Securing Forest Peoples' Rights: DRC Whakatane and the Batwa of Kahuzi-Biega, which aims to enable the Batwa of Kahuzi-Biega, DRC and Kahuzi-Biega National Park (PNKB) itself to contribute to building a community driven, nationally supported, globally networked Whakatane process.

GAGGA Both Ends

Women, song, resistance, and revitalisation; The use of songs by forest Indigenous Peoples in community rights struggles.

Global Canopy 2022

Identifying the Human Rights Impacts of Palm Oil Supply Chains and other forest-related commodity supply chains.

Good Energies Foundation - SLRC

To support the project "Piloting a Strategic Legal Response Centre for enhanced Forest Peoples' rights".

Good Energies Foundation - Global

To support the project "Defending rights, protecting forests and the global climate".

11. RESTRICTED INCOME FUNDS (cont'd)**High Carbon Stock Approach (HCSA) – Phase 3**

To provide technical support and development for work and deliverable connected to HCSA's P4F Phase III Grant, under Milestone 6: Social Requirements implementation has been supported through training and capacity building support.

International Climate Initiative (IKI Full)

Transformative Pathways: Indigenous peoples and local communities leading and scaling up conservation and sustainable use of biodiversity.

IWGIA – Indigenous Navigator 2022-25

Indigenous Navigator - towards full and effective recognition and realisation of Indigenous Peoples' rights

JJCT Colombian Amazon Nipodimaki

Towards the Nipodimaki women in the Colombian Amazon – for their Agroecology project.

JJCT Emergency Fund for IP in Peru

Towards the emergency fund to support Indigenous people, Peru.

JJCT Kichwa Indigenous Radio

Towards Kichwan Indigenous radio, Peru.

Nia Tero Foundation - Global

Support for the project "Renewing nature and cultures: Communicating the importance of indigenous peoples and local communities for biodiversity".

Open Society Foundation (OSF) via South Communities' Peoples' Development Association (SCPDA)

Protection against Climate Change in Wapichan Wiizi

Packard Foundation - Indonesia

Upholding rights and securing livelihoods in Jurisdictional Approaches.

Rainforest Fund – Costa Rica

Support for the Indigenous Project for the Bribri of Saltire entitled: Defence of the Ancestral and Legal Rights of the Bribri People.

Rainforest Fund – Cameroon

The proposed work is focussed on providing urgent legal and strategic advice to indigenous and local communities affected by the proposed CamVert plantation in the Ocean zone.

Rainforest Foundation US – Guyana

Support for the project "Protecting forests through protecting rights in Guyana".

Royal Anthropological Institute

Urgent Anthropology Fellowships.

Sage Fund 2021 and 2022

Support for the project "Holding the palm oil industry to account for destruction of indigenous territories and deforestation in the Peruvian amazon".

The Sall Family Foundation 2021/22 and 2022/23

Support for the capacity building and organisational strengthening of indigenous entities.

Size of Herefordshire

Support for the protection of the rainforest and lands of the Wampis people in Peru.

11. RESTRICTED INCOME FUNDS (cont'd)**Size of Wales – Kenya and Peru grants**

Funding for three separate projects: Support for the Wapichan mapping project in Guyana; Securing Wampis territory, biodiversity and livelihoods in northern Peru; Securing Ogiek community lands, indigenous forest, knowledge and livelihoods, Cheptikale, Mt Elgon, Bungoma County, Kenya.

SwedBio at the Stockholm Resilience Centre, CBD COP 15 and Uganda

Support for promoting diverse cultural values of biodiversity and ecosystem services so that strong and resilient communities have the capacity and authority to sustainably govern and use their lands and resources, improve their well-being and effectively engage in diverse knowledge platforms at all levels, based on self-determined development.

The Swedish Postcode Foundation

Sustaining green territories of life: promoting governance reforms to secure Indigenous peoples' rights and protect rainforests in the Peruvian and Colombian Amazon.

The United Nations Environment Programme (UNEP)

Addressing Environmental Challenges through the Law

United Organisation for Batwa Development in Uganda (UOBDU)

Remembering our culture, reclaiming our voices

Voice via CIPDP

Support for Boititap Korenyo (The Wealth of Our Lands), through Chepkitale Indigenous People Development Project, Kenya.

Waterloo Foundation – Responsible Finance Programme

Support for the project "Defending Rights, Defending forests: reforming international palm oil supply chains to protect people and tropical forests".

Wellspring Philanthropic Fund – Gender and 2022

Gender justice in indigenous and forest peoples' land rights.

Wellspring Philanthropic Fund – Zero Tolerance Initiative

For the Zero Tolerance Initiative to end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

Yayasan Ekosistem Lestari Consortium (YEL)

HCV-HCS Assessment for Collaborative Roadmap of Sustainable Land-Use Management Plan in Aceh Tamiang and Aceh Timur

12. UNRESTRICTED FUNDS

	2022	2021
	£	£
Balance at 1 January	974,102	922,980
Income for the year	326,103	609,038
Expenditure for the year	(121,990)	(557,916)
Balance at 31 December	<u>1,178,214</u>	<u>974,102</u>
Designated Funds	-	4,408
Non-designated Funds	<u>1,178,214</u>	<u>969,694</u>
	<u>1,178,214</u>	<u>974,102</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2022 are represented by:			
Fixed Asset Investments	502,767	-	502,767
Current Assets	755,247	3,339,187	4,094,433
Current Liabilities	(79,800)	(93,731)	(173,530)
Total Net Assets at 31 December 2022	<u>1,178,214</u>	<u>3,245,456</u>	<u>4,423,670</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2021 are represented by:			
Fixed Asset Investments and Other Assets	500,005	-	500,005
Current Assets	533,362	2,660,183	3,193,545
Current Liabilities	(59,265)	(60,737)	(120,002)
Total Net Assets at 31 December 2021	<u>974,102</u>	<u>2,599,446</u>	<u>3,573,548</u>

14. RELATED PARTY TRANSACTIONS

The spouse of one member of the Programme Coordination Management Team (Key Management Personnel) provided translation and interpretation services at market rate, along with a number of other third party translators. The total received was £6,335 (from July 2021: £10,105).

Stichting Forest Peoples Programme is a separate entity registered in the Netherlands under the control of its independent board of trustees, but working towards a common vision and in coordination with Forest Peoples Programme. In 2022, FPP UK made Nil donation to the Stichting (2021: £45,208). The amount owed by the Stichting to FPP UK at 31 December was £73,741 (2021: £94,634).

There were no other related party transactions to disclose.

15. RECONCILIATION OF NET INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the statement of financial activities)	850,122	1,506,965
Adjustments for:		
Foreign Exchange Losses	(263,333)	34,796
Interest from bank & investments	(3,305)	(1,331)
(Increase)/ decrease in debtors	366,593	(1,046,542)
(Increase)/ decrease in creditors	53,528	(107,110)
Net cash provided by (used in) operating activities	1,003,605	386,778

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	3,185,120	1,917,639
Notice deposits (less than 3 months)	502,767	500,005
Total cash and cash equivalents	3,687,887	2,417,644

17. RECONCILIATION OF NET DEBT

	Cash at Bank and in hand	Cash Equivalents	Total
At start of year	1,917,639	500,005	2,417,644
Cashflows	1,004,148	2,762	1,006,910
Foreign exchange movement	263,333	-	263,333
At end of year	3,185,120	502,767	3,687,887

18. OPERATING LEASE COMMITMENTS

The following total operating lease payments for land, buildings and equipment are committed to be paid:

	2022 £	2021 £
Within one year	24,783	24,341
Between two and five years	107,274	2,854
After five years	-	-
	<u>132,057</u>	<u>27,195</u>

19. STATEMENT OF FINANCIAL ACTIVITIES FOR PRIOR YEAR - 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from					
Charitable Activities	2	360,744	4,661,410	5,022,154	4,313,520
Donations		226,012	8,806	234,818	39,269
Other Income		20,957	3,896	24,853	17,046
Bank Interest		1,325	6	1,331	5,058
Total		<u>609,038</u>	<u>4,674,118</u>	<u>5,283,156</u>	<u>4,374,893</u>
Expenditure on					
Charitable Activities	4	526,854	3,185,517	3,712,371	4,109,327
Raising Funds		31,062	32,758	63,820	57,613
Total		<u>557,916</u>	<u>3,218,275</u>	<u>3,776,191</u>	<u>4,166,940</u>
Net Income	5	51,122	1,455,843	1,506,965	207,953
Other recognised gains and losses					
Transfers between funds		-	-	-	-
Net movement in funds		51,122	1,455,843	1,506,965	207,953
Reconciliation of Funds:					
Total funds brought forward:		922,980	1,143,603	2,066,583	1,858,630
Total funds carried forward:	11, 12	<u>974,102</u>	<u>2,599,446</u>	<u>3,573,548</u>	<u>2,066,583</u>

20. RESTRICTED INCOME FUNDS FOR PRIOR YEAR - 2021

	b/f at 01.01.21	Income	Expenditure	Transfers in / (out)	c/f at 31.12.21
	£	£	£	£	£
Allen & Overy Foundation	-	50,000	-	-	50,000
Arcadia	-	180,981	29,406	-	151,575
Arcus Foundation - Cameroon	-	94,203	14,073	-	80,130
Arcus Foundation - DRC	10,731	-	10,731	-	-
Arcus Foundation - Liberia 2020/21	1,447	-	1,447	-	-
Arcus Foundation - Liberia 2021/22	-	56,338	21,220	-	35,118
Arcus Foundation - RoC	80,162	108,824	87,665	-	101,321
Arcus Foundation - Sumatra	12,846	89,928	97,405	-	5,369
Arcus Foundation - Uobdu	5,129	-	5,129	-	-
The Ashden Trust	51,955	-	33,282	-	18,673
The Ashden Trust - Hiding Shadows	-	14,504	9,270	-	5,234
The Ashden Trust - Political Ecology	-	39,050	10,865	-	28,185
Climate and Land Use Alliance - 2020/21	68,328	27,174	95,502	-	-
Climate and Land Use Alliance - 2021-25	-	670,008	115,110	-	554,898
Climate and Land Use Alliance - Peru & Colombia	-	115,942	68,737	-	47,205
Climate Justice Resilience Fund 2020/21	7,664	-	7,664	-	-
Climate Justice Resilience Fund 2021/22	-	36,765	(272)	-	37,037
Crowdfunder - Uchunya	906	-	55	-	851
The Ecology Trust	-	24,692	13,581	-	11,111
Christensen via IWGIA	-	21,447	21,447	-	-
ILO via IWGIA	-	25,675	25,675	-	-
European Commission Cameroon	132,610	-	132,610	-	-
File Foundation - Global	-	109,903	92,705	-	17,198
Fondation pour le Tri-national de la Sangha	5,556	12,712	17,214	-	1,054
Ford Foundation - General Support 2021	-	71,942	71,942	-	-
Ford Foundation Peru and Colombia: 2019-2021	112,246	-	112,246	-	-
Ford Foundation Peru and Colombia: 2021/22	-	218,185	131,131	-	87,054
Ford Foundation - Zero Tolerance Initiative	-	94,057	50,541	-	43,516
Full Circle Foundation	68,134	112,782	150,292	-	30,624
Good Energies Foundation - SLRC	-	219,599	148,655	-	70,944
Good Energies Foundation - Global	-	847,519	65,573	-	781,946
High Carbon Stock Approach (HCSA) - Phase 3	-	-	2,537	-	(2,537)
International Climate Initiative	-	300,562	300,562	-	-
Inobu	(1,729)	4,783	3,054	-	-
International Labour Office	-	(1,280)	(1,280)	-	-
IWGIA	108,021	16,802	124,823	-	-
IWGIA - Bridging Grant	3,404	18,113	21,517	-	-
Lawyers Against Poverty	-	15,000	15,000	-	-
Nia Tero Foundation - Global	-	109,512	42,524	-	66,988
Norwegian Agency for Development Cooperation	209,827	(2,413)	207,414	-	-
Packard Foundation - Indonesia	-	145,985	122,280	-	23,705
Rainforest Alliance - AFI	(17,321)	17,164	(157)	-	-
Rainforest Fund - Costa Rica	-	38,143	38,748	-	(605)
Subtotal carried forward	859,916	3,904,601	2,517,923	-	2,246,594

20. RESTRICTED INCOME FUNDS 2021 (Cont.)

	b/f at 01.01.21	Income	Expenditure	Transfers in / (out)	c/f at 31.12.21
Subtotal brought forward	859,916	3,904,601	2,517,923	-	2,246,594
Rainforest Fund - Cameroon	1,057	14,493	12,095	-	3,455
Rainforest Foundation US 2020	1,546	-	1,546	-	-
Rainforest Foundation US 2021	-	53,373	51,304	-	2,069
Royal Anthropological Institute	-	16,000	-	-	16,000
SAGE Fund 2020	6,152	6,667	12,819	-	-
SAGE Fund 2022	-	13,684	202	-	13,482
Sall Family Foundation 2020/21	87,350	-	87,350	-	-
Sall Family Foundation 2021/22	-	90,226	1,340	-	88,886
Size of Herefordshire	13,731	8,806	8,990	-	13,547
Size of Wales Guyana	11,346	-	11,346	-	-
Size of Wales Kenya	-	15,000	25	-	14,975
Size of Wales Peru	13,915	(239)	13,676	-	-
Size of Wales Peru Match 2019	20,037	5,681	20,034	-	5,684
Size of Wales Peru Match 2020	5,789	(5,789)	-	-	-
Size of Wales Peru Rapid Response	-	1,899	1,899	-	-
SwedBio at the Stockholm Resilience Centre - Uganda	-	289,325	272,918	-	16,407
SwedBio at the Stockholm Resilience Centre - Uganda	-	41,276	33,994	-	7,282
Voice via CIPD	5,998	7,969	15,518	-	(1,551)
Waterloo Foundation	3,840	-	3,840	-	-
Waterloo Foundation - Covid 19 Rollback	10,043	-	10,043	-	-
Waterloo Foundation - Responsible Finance Programme	-	67,000	35,497	-	31,503
Wellspring Foundation - Gender	102,883	36,232	83,762	-	55,353
Wellspring Foundation - Zero Tolerance Initiative	-	107,914	22,154	-	85,760
Grand total	1,143,603	4,674,118	3,218,275	-	2,599,446

FOREST PEOPLES PROGRAMME
**INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2022**

	2022	2021
	£	£
Income:		
Grants	5,323,654	4,955,146
Donations	121,424	234,818
Income from Service Contracts	-	67,008
Other Income	-	24,853
Bank Interest	3,305	1,331
	<u>5,448,383</u>	<u>5,283,156</u>
Expenditure:		
UK Salaries & Fees	1,311,022	1,177,353
Overseas Staff Fees	502,571	480,523
Consultants	313,506	229,482
Other Staff Costs	46,955	36,426
Travel and Project Monitoring	243,125	86,151
Translation, Publications and Research Documents	50,495	81,774
Equipment & IT	81,905	63,852
Evaluation Costs	-	21,120
Indigenous Participation	180,702	66,853
Field Costs (incl transfers to Partners)	1,850,081	1,294,094
Workshops	58,551	12,352
Rent, Rates and Insurance	60,017	60,461
Light, Heat and Cleaning	8,881	7,914
Telephone and Communications	7,948	7,705
Communications and Visibility	14,955	22,468
Membership Subscriptions	11,673	16,395
Postage and Stationery	5,731	7,041
Depreciation	-	-
Sundry Expenses	34,995	1,112
Auditor's Remuneration	55,610	47,284
Bank Charges and Interest	21,516	16,977
Legal & Professional Fees	889	3,224
Foreign Exchange (Gains)/Losses	(263,333)	34,796
Contribution to overheads	-	-
Fundraising Costs	465	834
	<u>4,598,260</u>	<u>3,776,191</u>
NET SURPLUS	<u>850,122</u>	<u>1,506,965</u>

This page does not form part of the statutory accounts.

Accounts

Forest Peoples Programme

Registered Charity No. 1082158

Company Registration No. 03868836

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

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FOREST PEOPLES PROGRAMME
Year ended 31 December 2021

ADMINISTRATIVE INFORMATION

Trustees/Directors

M Pimbert (Chair)
MJ Artist
C Kalafatic
C Doyle
L Erickson
S P Finn
R Halip
B Tallack (retired 4 June 2021)
R Williams

Secretary

K Newman (appointed 1 April 2022)
S Roberts (resigned 31 March 2022)

**Principal Address
and Registered Office**

1c Fosseway Business Centre
Stratford Road
Moreton-in-Marsh
Gloucestershire
GL56 9NQ

Statutory Auditor

Crowe U.K. LLP
4th Floor, St James House
St James Square
Cheltenham
Gloucestershire
GL50 3PR

Bankers

NatWest
Banbury Branch
1 Town Hall Buildings
Bridge Street, Banbury
OX16 5JS

Key Management Personnel

J Whitehead (left 30 June 2021)
L Claridge
T Dixon
A Gray (left 03 May 2022)
T Griffiths
M L Henson
T Lomax
A Perram
H Tugendhat
S Roberts (left 31 March 2022)

Charity Registration Number

1082158

Company Registration Number

03868836

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2021.

OBJECTIVES AND ACTIVITIES

The charitable objectives as set out in Forest Peoples Programme's (FPP) governing documents are 'To promote any charitable purpose for the benefit of indigenous and local peoples and other disadvantaged communities anywhere in the world who depend on forests for their livelihoods by enabling them to preserve, conserve and protect their environment and the prudent use of its resources, promoting human rights (as set out in the United Nations Declaration of Human Rights and subsequent United Nations conventions and declarations), and by the relief of poverty and improvement of the conditions of life of those communities'.

OUR VISION

Forests are owned and controlled by forest peoples in ways that ensure sustainable livelihoods, equity and well-being based on respect for their rights, knowledge, culture and identities.

OUR MISSION

FPP supports the rights of the peoples who live in forests and depend on them for their livelihoods. We work to create political space for forest peoples to secure their rights, control their lands and decide their futures.

Our strategic goals to achieve this are:

- Get the rights and interests of forest peoples recognised in laws, policies and programmes.
- Support forest peoples to build their own capacities to claim and exercise their human rights.
- Counter top-down policies and projects that threaten the rights of forest peoples.
- Promote community-based sustainable forest management.
- Ensure equity, counter discrimination and promote gender justice.
- Inform NGO actions on forests in line with forest peoples' visions.
- Link up indigenous and forest peoples' movements at the regional and international levels.

SUMMARY OF ACTIVITIES 2021

FPP's long-term goal is improved social, economic and environmental living conditions for indigenous and tribal forest peoples, especially through actions to secure collective land rights and improve land tenure security. We work towards this using a rights-based approach to help forest peoples gain control over their future through capacity building to defend their own rights, educate policy makers and develop sustainable livelihood skills for the long-term relief of poverty. FPP also carries out education and advocacy on the forest crisis with the aim of getting forests protected for sustainable use by people with secure rights. Gender, self-determination and the principle of free, prior and informed consent, and land rights are cross-cutting themes that underline our approach.

Many communities with whom FPP works continued to be impacted this year by the COVID-19 pandemic. We were able to be flexible and adapt to meet the most urgent needs of Indigenous Peoples where we work and strengthened distance support to partners in response to associated travel restrictions. In several cases FPP was able to provide emergency assistance to communities and partners affected by the pandemic. (e.g. in Cameroon, Peru, Colombia and Indonesia). FPP has documented ways that COVID-19 has affected communities with whom we work and how they have responded. Despite the challenges of the pandemic, many activities at both local and global levels continued as planned and some fieldwork proceeded with biosafety protocols carefully developed and agreed with partners (e.g. in Colombia and in Cameroon).

During 2021, we worked with indigenous and other forest peoples in Africa (Cameroon, Democratic Republic of Congo, Liberia, Kenya, Madagascar, and Uganda), South and Central America & Caribbean

(Antigua, Brazil, Colombia, Costa Rica, Ecuador, Guyana, Panama, Paraguay, Peru, Suriname and Venezuela) and Asia and Oceania (Bangladesh, Indonesia, Philippines, Thailand, Tuvalu and Vietnam) described below under our programme themes (Legal and Human Rights, Responsible Finance and Environmental Governance).

The Legal and Human Rights Programme

The programme works with community and civil society partners to maximise the effective use of existing and innovative legal tools to support forest peoples to gain control over their traditional lands, territories and resources. Lawyers and legal experts from its team provide legal advice and support to partners working to assert, and advocate for, forest peoples' rights through grassroots capacity-building and regional sharing activities, the use of regional and international human rights law mechanisms and international finance or commodity-specific industry grievance mechanisms, and support of legal reform and human rights advocacy at the national level.

Following the successful completion of its pilot in 2020, the Strategic Legal Response Centre (SLRC), moved into its transitional year (funded by Good Energies Foundation, FILE Foundation, Rainforest Fund, Lawyers Against Poverty). The SLRC is designed to facilitate more flexible support for legal test cases, urgent legal action response e.g. in the context of human rights defenders at risk, and with further pillars of work (a) to better support the 'community of practice' working on land rights and forests, and (b) for legal capacity building in countries where forest peoples live and where local lawyers are available but access to justice is often least accessible. In 2021, the SLRC expanded strategic litigation initiatives in Peru and Indonesia, including delivering a 6-week training programme for law students in Peru. The impact and uniqueness of the SLRC's methodology, providing technical legal support (via country teams and partners) alongside a community-driven approach, is increasingly self-evident.

Significant disruption to operations continued throughout 2021 due to the COVID-19 pandemic, although some travel was possible in the latter months of the year. Where travel budgets for FPP and in-country lawyers were underspent, these funds were again diverted to other project uses, with agreement from donors. Although some travel and field operations were delayed or curtailed, projects were able to continue via remote communication means, testimony to the resilience of relationships established and built over many years.

The programme also continued its support for partners seeking to overcome discriminatory laws and improve forest governance and human rights compliance, with a landmark Constitutional Court ruling in favour of Uganda's Batwa paving the way for recognition of their rights and providing inspiration for the legal struggles of forest peoples regionally and internationally. Legal reform was closely followed across the geographic and thematic portfolio of work, including EU and UK legislative moves towards mandatory due diligence for the private sector to combat deforestation and human rights impacts embodied in product imports and their associated commodity supply chains. Significant funding was also secured to continue supporting the deployment of strategic legal tools to drive supply-chain accountability in Indonesia, Liberia, Colombia and Peru, and linking supply-side compliance challenges with international and demand-side policy and regulatory measures.

The programme provides extensive support to indigenous and forest peoples' organisations worldwide in global standard setting and policy processes. In 2021 the programme continued to provide support for interventions strengthening rights protections in various global standard-setting fora, including the Roundtable on Sustainable Palm Oil (RSPO), Accountability Framework Initiative (AFI), Forestry Stewardship Council (FSC) and other global policy spaces concerned with countering deforestation in commodity supply chains. Research on the rollback of environmental and social safeguards linked to commodity production in Peru, Colombia, Indonesia, Brazil and DRC was launched in 2021, prompting significant media engagement, local advocacy in country, and several discussions at Chatham House

identifying opportunities and strategies to support and facilitate economic responses to the COVID pandemic that uphold human rights and protect tropical forests.

Significant disruption to operations continued to be sustained throughout 2021 due to the COVID-19 pandemic. As well as placing LHRP colleagues, partners and their families and communities at significant personal risk, some activities were curtailed or adapted. The programme was supported in 2021 with grants from the Arcus Foundation, Climate and Land Use Alliance (CLUA), European Commission, File Foundation, Fondation Pour le Tri-National de la Sangha, Ford Foundation, Full Circle Foundation, Good Energies Foundation, the International Climate Initiative of the German Government (IKI), Land Tenure Facility (via APA), Rainforest Alliance, Rainforest Foundation US, Rainforest Fund, the Sage fund, Sall Family Foundation, Swedbio, the Waterloo Foundation and Wellspring.

The Responsible Finance Programme

Despite the ongoing pandemic, this sub-programme provided assistance throughout 2021 to local partners in Colombia, Peru, Guyana, Ecuador, Paraguay, Panama, Liberia, Cameroon and Indonesia to challenge harmful corporate conduct, demand accountability and promote private sector and public sector reforms. The programme implemented multiple advocacy actions targeting the extractive industry and the oil palm, sugar, timber, paper, pulp and soybean sectors through support for community case studies, supply chain impact assessments and reports, investigations into international value chains and direct participation of forest peoples in global policy spaces in the UK, EU and United Nations. Considerable work was completed as the facilitating organisation hosting the Zero Tolerance Initiative (ZTI) coalition to stop violence and conflict in global supply chains, including major high-level dialogues held in June between human rights and land defenders and members of the Consumer Goods Forum (CGF).

FPP continued its targeted advocacy on the Roundtable on Sustainable Palm Oil (RSPO), the Forest Stewardship Council (FSC), High Conservation Value Forest (HCVF) and the High Carbon Stocks Approach (HCSA). Sustained engagement and technical inputs were also made to EU forest policy and legislative initiatives on the regulation of forest risk commodities and setting of mandatory rules on sustainable corporate governance and due diligence. In the UK, FPP completed a major action to support 12 indigenous leaders to attend the UN Climate Summit in Glasgow in November where they engaged in numerous meetings with policy makers, public speaking events and collective advocacy calling for decisive action to tackle climate change.

The programme was supported in 2021 with grants from the Arcus Foundation, Ashden Trust, Climate and Land Use Alliance (CLUA), The Ecology Trust, Ford Foundation, Good Energies, IKI, Land Tenure Facility (via APA), the Norwegian International Climate and Forest Initiative (NICFI), Packard Foundation, Rainforest Foundation US, Rainforest Fund, Sage Foundation, Sall Foundation, Size of Herefordshire, Size of Wales, Wellspring and the Waterloo Foundation.

The Environmental Governance Programme

In 2021 the Environmental Governance Programme continued to work through its established four main thematic streams: the Territorial Governance stream, the Conservation and Human Rights stream, the Cultural, Biological and Knowledge Diversity stream and the Cultural and Ecological Resilience work stream. These streams are designed to help equip our partners and indigenous communities with the tools to manage and safeguard their territories as well as the political spaces to assert their rights at the

national, regional, and international levels, and are closely linked with each other and with the wider FPP programme of work.

Continued restrictions associated with the COVID-19 pandemic and continued waves of infections had an impact on communities and partners with whom we work. Key global events continued to be delayed, cancelled, or postponed (COP15 and associated meetings of the Convention on Biological Diversity), although some did happen (COP26 of the UN FCCC, and the World Conservation Congress of IUCN).

The Conservation and Human Rights stream worked across local, regional, and global spaces. Continued dedicated support to the on-going challenges facing Batwa communities impacted by the Kahuzi-Biega National Park in the Democratic Republic of Congo (DRC) including supporting the Batwa to present a resolution pathway that secures their forestlands and their rights, and legal support also to communities impacted by the Salonga National Park in the same country. FPP also began work in Cameroon supporting a community-led small conservation zone with management planning as a pilot for wider community conservation. In Liberia, changes in national legislation led to intensive work with partners on the possible expansion of the Liberian Protected Area system and what implications this could have for community land rights.

In Kenya we continued to work with the Mt. Elgon Ogiek, Mau Ogiek, and Sengwer communities in seeking avenues to better secure their customary land, including through working with the Kenya Land Commission.

At the global level, the World Conservation Congress was held in Marseille and FPP supported indigenous delegates in attending, and in negotiating a number of key Resolutions and Recommendations – the policy documents through which IUCN establishes its mandate. Critical in this were Resolutions addressing the need for conservation to recognise and respect land and tenure rights and to actively promote the roles of indigenous peoples in addressing the biodiversity crisis.

The Cultural, Biological and Knowledge Diversity team continued to battle with the on-going delays to the negotiation of the post-2020 Global Biodiversity Framework. Originally expected to be held in 2020, the re-scheduled 2021 session of the Conference of the Parties was again delayed. One negotiating session was held online in August and September, with a first draft of the Global Biodiversity Framework released along with a draft monitoring framework, and FPP provided detailed technical analysis. Working with a range of organisations, FPP also co-convened the Human Rights in Biodiversity Working Group, with two publications in 2021 highlighting the importance of human rights in all biodiversity planning and action.

In Territorial Governance work in 2021, we continued to expand the scope of the Indigenous Navigator, and supported Indigenous Peoples in both Suriname and Cameroon to use the Navigator tools, and in 2021 saw the finalisation of a number of self-determined development projects, in Suriname on healthy indigenous lifestyles, food, knowledge and languages, and in Cameroon on access to citizenship and community conservation. We continued to support self-determined development projects in Kenya (Mt Elgon Ogiek), in Colombia (Resguardo Lomoprieta), in Peru (the autonomous nation of the Wampis), in Indonesia (the Toba Batak), and in Cameroon (Baka and Bagyeli) through an emerging support mechanism for direct community access.

Monitoring of threats to community and indigenous territories and lands was also extended in Colombia, and Guyana and supported in Indonesia in 2021. In Kenya, the Territorial Governance work stream continued to support communities in the use of Mapeo, monitoring tools, to track and report on human rights violations as well as document indigenous knowledge and land use of their traditional lands. Our team has helped to visualise deforestation of indigenous lands over decades of encroachment by palm oil expansion in Indonesia, Colombia, Peru and Liberia and helped to map the interconnection of sacred mountains and the importance they have for Wapichan nao culture in Guyana.

The Cultural and Ecological Resilience workstream initiated small grants through the Global Network on Indigenous-led Education (ILED) a coalition of Indigenous Peoples' organisations, northern support organisations, donors and grant making organisations and networks. This pilot network provided grants to a range of small community initiatives linked to indigenous cultural revival programmes, including education and youth leadership. Through the SwedBio-funded 'renewing cultural and biological diversity' project, we supported on-going work with local partners in Suriname, Guyana, Panama, Thailand, Bangladesh and Cameroon, plus work in some marine and coastal areas (Antigua, Tuvalu, Madagascar), focusing on community-based initiatives for conservation and restoration, sustainable livelihoods, revitalisation of traditional knowledge, and empowerment of local groups to participate in key processes.

The programme was funded in 2021 with grants from the Arcadia Fund, Arcus Foundation, Ashden Foundation, Climate and Land Use Alliance (CLUA), European Commission, Fondation Pour le Tri-National de la Sangha, Ford Foundation, Full Circle Foundation, Good Energies, the International Climate Initiative of the German Government (IKI), International Labour Organisation, International Working Group on Indigenous Affairs (IWGIA), Nia Tero Foundation, Rainforest Foundation US, Rainforest Fund, Sall Foundation, Sage Foundation, Swedbio at the Stockholm Resilience Centre, Size of Wales, VOICE, Waterloo Foundation and Wellspring.

DIRECTORS & TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year under review were:

M Pimbert (Chair)
MJ Artist
C Doyle
L Erickson
SP Finn

R Halip
C Kalafatic
B Tallack (retired 4 June 2021)
R Williams

All the Trustees are eligible to remain on the Board of Trustees for a five year term at which time they are eligible for re-election at the Annual General Meeting.

The Board of Trustees are entitled to appoint additional Trustees and the methods, policies and procedures within the charity for recruitment, appointments, induction and training for Trustees are continually reviewed.

ORGANISATION STRUCTURE

The charity is administered by the Trustees who meet twice a year in June and December and who have regular contact throughout the year. At the June Trustees' Meeting the governing document is reviewed to ensure activities remain within permitted guidelines. Trustees are recruited and appointed by the existing Trustees based on an assessment of skills and experience. New Trustees receive a Board pack of papers and institutional policies before attending their first meeting. At a new Trustee's first Board meeting procedures and policies are explained by existing members. There is also an induction meeting with the Director and other senior staff members as appropriate. The Audit Committee (a sub-committee of the full Board) meets twice a year in April and October, in preparation for the June and December full Board meetings, in addition to meeting on other occasions as required.

The PCMT has a collective role in ensuring cross programme coordination and enabling FPP to remain true to its mission and values, strategic, responsive, fair, resilient, accountable and effective. It supports the development and renewal of FPP's strategy, learning from past and present work, and enhancing our effectiveness to face complex challenges as well as contributing to finding solutions to operational

challenges and funding gaps. The group meets every four to six weeks with subgroups of this team meeting between these meetings as required.

An inflationary increase of pay 1% was approved by the Board and awarded to management and staff at the beginning of 2021. Remuneration for key management personnel is set at the time of recruitment and is reviewed on an ad hoc basis as and when required.

WORKING WITH PARTNERS

FPP builds long term relationships with local non-governmental organisations in country, providing technical support and training to these organisations to enable them to secure their rights, control their lands and decide their futures.

Together, FPP and its partner organisations develop programmes of work for which funding is sought. Once funding is secured activities are implemented under the terms of the respective grant. A summary of each grant's purpose is set out in Note 11.

LEGAL STATUS

The charity was incorporated as a company limited by guarantee on 29 October 1999 and registered as a charity on 24 August 2000. The liability of the company's members for its debts is limited to their guarantee to contribute such amounts as may be required, not exceeding £1, to the assets of the company if it should be wound up whilst he/she is a member or within one year after he/she ceases to be a member.

FINANCIAL REVIEW

The charity's income for charitable activities in 2021 included grants for restricted activities of £4,661k (2020: £3,878k), unrestricted fund grants of £279k (2020: £205k), service contract income and furlough of £82k (2020: £230k). Donations in the year were £235k (2020: £39k). Total income amounted to £5,283k (2020: £4,375k). Considering that 2021 included no income from a very large grant, NICFI, which had constituted 28% (£1,233k) of our income in 2020, 2021 has been a very successful year for fundraising. Grant proposals to Arcadia, CLUA, IKI, Good Energies and Swedbio have been successful, starting in 2021 and are long term projects; due to accounting requirements, we have recognised £876k of income under some of these projects that will be spent in future years. The total number of grants increased from 42 to 49. A large unrestricted donation from an individual was made in early 2021 which, with gift aid, amounted to £200k. The increase in total income from 2020 was 21%.

Total expenditure on charitable activities amounted to £3,712k (2020: £4,109k). These are broken down into Staff and Related Personnel Costs at £1,861k (2020: £2,203k), Direct Programme Costs at £1,626k (2020: £1,734k), Support Costs at £140k (2020: £127k) and Governance at £51k (2020: £34k). The details of these costs are in Note 4. Our transfers to partners are analysed by country in Notes 4a and 4b. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long-term working relationship) to carry out agreed activities in accordance with our funding agreements.

Details of funding sources are shown in Note 2 to the accounts and details of how expenditure has met the objectives are set out in the summary of activities earlier in this report. The title of each income stream is detailed in Note 11.

We work closely with local partners in all the countries funded by our grants and have developed systems for due diligence assessments and capacity building to enable them to implement the activities on the ground where necessary. The continuing pandemic has made it very difficult to support partners in person but close working together online and the use of more local support has meant that we have

continued to support partners through the year. Travel started to resume, somewhat, towards the end of 2021.

Total funds at 31 December 2021 amounted to £3,574k (2020: £2,067k) of which £2,600k (2020: £1,144k) related to Restricted Funds and £974k (2020: £923k) was available for unrestricted purposes. At 31 December 2021 there were 3 restricted fund balances in deficit (2020: 2). The deficits in total sum to £5k (2020: £19k) and all the deficits are expected to reverse in 2022.

We are continuing to seek further funding to expand our work and are very pleased to have been selected for the Ford BUILD grant, starting in early 2022, which will allow us to invest in measures, at both an operational and strategic level, that will help secure the work of FPP.

The Trustees are satisfied that the charity's activities during the year have met their objectives and are satisfied with the financial position at the year end.

RESERVES POLICY

The Trustees have reviewed FPP's need for reserves in line with the guidance issued by the Charity Commission where the term "reserves" describes that part of a charity's income funds that is freely available for its general purposes at the Trustees' discretion in furtherance of any of the charity's objects.

The Trustees believe that FPP should hold financial reserves (an Emergency Operating Reserve (EOR)) because:

- i) It has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation; and
- ii) It requires protection against catastrophic or lesser but damaging events. An EOR provides the ability to continue operating when such events might arise.

The Trustees believe that the level of the EOR should normally be the equivalent of a minimum of four months' (non-project funded) organisational operating costs plus four months' salary commitments for all staff. This would currently amount to approximately £692k (2020: £683k). The intention of the Trustees remains that the EOR is maintained at or above this minimum level wherever possible while recognising that there will be fluctuations in reserves from year to year. At 31 December 2021, the free reserves, excluding £4k of designated reserves, were £970k (2020: £882k). Free reserves include fixed asset investments of £500k (2020: £334k) as the investments are held in deposit accounts and are freely available to use were the need to arise.

While this is currently higher than the minimum desired EOR we have planned to draw down £224k of reserves during 2022 in order to continue to maintain our operational capability during the year during a funding gap between the end of the IKI conception phase (which ended in August 2021) and the start of the implementation phase (hopefully by May 2022). The deficit would leave budgeted free reserves at the end of 2022 of £746k, still above the EOR level. If the IKI conception phase is delayed beyond May, the reserves may dip lower, depending on action taken and the position on other grants at that stage.

Designated reserves on the balance sheet are funds that are set aside for specific areas of work within the unrestricted funds and are considered to be sufficiently flexible to form part of the EOR if the need should arise.

INVESTMENT POLICY

The Trustees aim to hold funds in ethical investments or interest-bearing accounts wherever possible. Part of the unrestricted reserves £500k (2020: £334k) are held with ethical institutions (Triodos Bank and the CCLA) on deposit. For daily transactions and working capital demands the charity requires the

flexibility and responsiveness that a multinational bank provides. This means that all restricted reserves and the balance of unrestricted reserves (£379k at year end) are held in interest bearing accounts with the organisation's main bank, NatWest.

FUTURE PLANS

FPP offers long term support to the communities and partner organisations it works with. To achieve this FPP's future focus will continue to be on strengthening the organisation's core capacities, developing a sustainable funding model, ensuring FPP's diverse staff are well supported, and increasing collaboration with other organisations at community, national and international levels to address the complex threats that forest communities are facing. Work on organisational and strategic strengthening has been given a strong boost in 2021 by the Ford Foundation who have approved FPP's entry into Ford's BUILD programme which provides 5-years of core support to enable organisations to improve their organisational and strategic effectiveness and resilience.

Strategic priorities have been set for each of the main countries in which FPP works and in each of its thematic focus areas (ranging from government regulation on trade to supporting human rights defenders); these strategic priorities reflect the emerging challenges and opportunities in each area of FPP's work – allowing agility on the one hand and continuity of engagement on the other.

The organisation will continue to work flexibly with local partners to continue to adapt to challenges resulting from COVID-19. This includes efforts to address rollbacks in social and environmental safeguards and the dangers these pose for Indigenous Peoples and their territories.

Our four strategic priorities – and their respective key activities and desired outcomes – are necessarily mutually reinforcing in order to have the biggest impact for vulnerable communities seeking to uphold their rights. Fundamentally this is a question of justice, given that the key drivers of deforestation are invariably the same drivers undermining forest peoples' rights and resilience. We are therefore committed to addressing the interconnected threats to human rights, the global climate crisis and nature.

Strategy I: Strengthen forest peoples' governance of their forest territories and communities

The heart of our work is partnering with local forest communities, often over decades, in joint activities geared towards strengthening the management of their lands for future generations and a stable global climate in line with their long-term visions, traditional knowledge and customary laws. We want to deepen this crucial groundwork in specific locations and broaden its impact by connecting communities together in a movement for realising those visions, strengthening their systems of self-government and sustainably managing their forest lands and territories as a key contribution to addressing the climate crisis and enhancing their resilience to it. For example, activities include working behind the scenes in countries to support local civil society; supporting local monitoring and evidence generation; and advocating as part of global coalitions on rights-based forest protection. In 2022 and beyond a key vehicle for enhancing this strategy will be via the development of a 'Forest Visions Partnership' programme of work, to better attract donors to support forest peoples to develop and implement their self-determined visions concerning sustainable stewardship of their lands and forests.

Strategy II: Ramp up action to challenge human rights abuse in agricultural and extractives supply chains at the tropical forest frontier

To further this strategy our activities combine accompaniment of local struggles of Indigenous Peoples with global level action to seek redress and engagement with actors in global and national supply chains, and legislative change in producer and consumer countries. We want to continue to facilitate the Zero Tolerance Initiative for killings and violence in deforestation-risk supply chains

and to deepen our impact including in Colombia, Peru, Cameroon, Liberia, Indonesia and explore scope for supply chain work in DRC and value chain work in relation to accountability among investment and finance actors. We are already active members of the Roundtable on Sustainable Palm Oil (RSPO) and have shaped – and continue to shape – the policies and standards of the Forest Stewardship Council (FSC) and the Accountability Framework Initiative (AFI). We will continue active dialogue with companies including major consumer goods manufacturers and European supermarket chains on ethical supply chains, human rights and deforestation. We will strengthen collaboration with other organisations to achieve systemic change and use strategic fora such as the UN Forum on Business and Human Rights. In addition we will play an active role in making sure human rights is addressed in strategic policy spaces including in the development of the High Carbon Stocks Approach (HCSA) and the Jurisdictional Approach.

Strategy III: Use the law to leverage change

We will continue to integrate legal expertise into all our work – from accompaniment of communities facing external threats to detailed engagement on legislative reform. We aim to continue the growth of the Strategic Legal Response Centre which builds on our Legal and Human Rights Programme's 30-year experience of using the law to protect forest peoples' rights and deliver real accountability. The Centre is an innovative initiative that supports Indigenous Peoples and local communities dependent on tropical forests to access justice and make effective use of domestic and international law. It works in alliance with other key actors including University law schools, civil society and those in private practice. The Centre builds on our long track record of legal expertise in accompanying communities and making strategic use of a wide range of judicial and non-judicial mechanisms at both national and international levels.

Strategy IV: Influence international policy

We will continue to support indigenous and local community representatives to bring local and national cases directly into international policy making circles, and ensure that global policy is informed by, and created in consultation with, strong community voices. European Union and UK reforms continue to move in the direction of enhanced human rights due diligence regulation for companies, in order to minimise the forest and climate footprint of products to the EU and UK markets.

We will also continue to enhance the degree to which drivers of violence and intimidation for peoples and communities at the forest frontier are addressed, targeting investors and downstream companies via the 'Zero Tolerance Initiative'.

Finally, working to make the most of the policy and financial pledges and policy commitments resulting from COP 26 in Glasgow and in the policy context of the Convention on Biological Diversity (CBD) FPP will work with partners to ensure indigenous and other forest peoples' stewardship is at the heart of the conversation about protecting nature and the global climate. We will continue supporting the wider Indigenous Peoples' movement globally and work in partnership with others such as the UN Secretariat of the CBD. We will promote and model rights-based conservation and push for greater material and financial support for community-led conservation.

FUNDRAISING ACTIVITIES

The Trustees reviewed the charity's fundraising at the Annual General Meeting in 2021 and also at the December 2021 Board Meeting. PCMT monitors fundraising throughout the year. Fundraising expenses are categorised in terms of staff time taken to write funding proposals and budgets together with some small pieces of consultancy advice about fundraising. Many proposals are for grants from funders with whom we have existing relationships and so are often part of the grants that are in progress.

Applications to new funders or for different pieces of work can take more time to prepare and put together but the staff time is not an additional cost to that contracted to carry out the project work. Fundraising costs are reported in the Statement of Financial Activities as £63k (2020: £58k). The charity had no fundraising activities requiring disclosure under s162A of the Charities Act 2011.

PUBLIC BENEFIT

The Trustees have regard to the Charity Commissioners' guidance on public benefit and the activities carried out are consistent with the requirements. The overseas projects carried out are to assist local communities to improve their living conditions and environment. Taking the Charity Commission's guidance into consideration, the Trustees are satisfied that our public benefit requirements have been met.

RISK MANAGEMENT POLICY

The Board is ultimately accountable for dealing with risk.

The identification and assessment of risks is done by management on a rolling basis with the Board able to add, subtract, elevate or relegate.

The assessment of gross risk is based on:

- Severity of impact
- Likelihood of occurrence

In order to meet its fiduciary responsibilities and govern FPP to achieve its mission most effectively, the involvement of the Board can be described as:

- Input to identification and oversight of 'High Level' risks and opportunities. A 'High Level' risk can be strategic (does this risk mean that FPP does not make a difference?) or Operational (does this risk fundamentally threaten FPP's ability to continue?)
- Sets risk appetite
- Seeks reassurance that **processes** are in place for managing operational risks rather than getting into the detail of management
- Monitors 'High Level' risks
- Holds management accountable for running the processes and taking mitigating actions
- Receives reports of critical incidents (e.g. major fraud, kidnap)

The Board also signs off on policies which have a high-risk component (e.g. staff security).

The risk register is the primary tool used by the Board to monitor risk. At each Board meeting management reports on the movement in the 'High Level' risks (getting worse, staying the same, getting better) that have occurred because of changes in the operating environment or management action.

The 'High Level' risks with the highest score identified in the most recent review of the register and mitigating actions are:

1. Risk – Reduced opportunities to fund programme due to global shifts in funding, government policy and Covid downturn.

Mitigation – Energetic pursuit of new funding relationships, ongoing close engagement with key donors, use of funding roadmap and planning tools to diversify and expand funding, close monitoring of reserve position and forecasting.

2. Risk – Continuing reduced ability for international travel and staff working from home due to Covid.

Mitigation – Set up and operation of technical solutions to maintain communication and other work (e.g. Zoom, WhatsApp) for staff and with partners. Use of welfare managers for staff. Deliberate and proactive engagement with partners. Travelling where possible and necessary.

FPP has continued to take steps to further strengthen safeguarding across its work including through the development and rollout of its code of conduct, safeguarding policy and adapted partner due diligence methodology. Training has been carried out with all staff in 2021.

During 2021 FPP has not needed to report any safeguarding or fraud incidents to the Charity Commission or grant funders.

GOING CONCERN

The trustees have reviewed the plans and forecasts for 2022 and 2023, including reviewing the assumptions for the forecasts. As at the date of signing these financial statements, the Trustees' and the management team's forecasts up to 31 December 2023 indicate that the Charity will be able to continue to operate as a going concern. Even the most pessimistic scenario shows that the organisation can continue to operate as a going concern, albeit at a much lower level and capacity than present. The Trustees and the management team are regularly monitoring the position to determine the right way forward as events unfold.

RELATED PARTIES

The related party transactions during the year are disclosed in Note 14.

TAXATION STATUS

The Company is a charity within the provisions of the ICTA 1988 (Income and Corporation Taxes Act) and hence no corporation tax is payable on income received, which is properly applied for its primary purpose.

CHARITY GOVERNANCE CODE

FPP senior management and board trustees continue to ensure FPP complies with the UK regulatory environment for charities, including the Code.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of FPP for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements

comply with the Companies Act and the provisions of the charity's constitution. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418(2) of the Companies Act 2006) of which the company's auditors are unaware and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

AUDITORS

A resolution will be put to the Annual General Meeting proposing that Crowe U.K. LLP will be re-appointed as auditor.

ON BEHALF OF THE BOARD:

Signature redacted for fraud prevention

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R Williams

TRUSTEE

Date:

22 September 2022

Opinion

We have audited the financial statements of Forest Peoples Programme ('the charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 14 and 15, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were taxation and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within transfers to partners, the timing of recognition of grant and contract income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, designed audit procedures to test the timing of grant and contract income, reviewing accounting estimates for biases, reviewing regulatory correspondence including that with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signature redacted for fraud prevention

Tara Westcott
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
4th Floor
St James House
St James Square
Cheltenham
Gloucestershire
GL50 3PR

26th September 2022

FOREST PEOPLES PROGRAMME
STATEMENT OF FINANCIAL ACTIVITIES
[incorporating an income and expenditure account]
For the year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021	2021	2021	2020
	Note	£	£	£	£
Income from					
Charitable Activities	2	360,744	4,661,410	5,022,154	4,313,520
Donations		226,012	8,806	234,818	39,269
Other Income		20,957	3,896	24,853	17,046
Bank Interest		1,325	6	1,331	5,058
Total		609,038	4,674,118	5,283,156	4,374,893
Expenditure on					
Charitable Activities	4	526,854	3,185,517	3,712,371	4,109,327
Raising Funds		31,062	32,758	63,820	57,613
Total		557,916	3,218,275	3,776,191	4,166,940
Net Income	5	51,122	1,455,843	1,506,965	207,953
Other recognised gains and losses					
Transfers between funds		-	-	-	-
Net movement in funds		51,122	1,455,843	1,506,965	207,953
Reconciliation of Funds:					
Total funds brought forward:		922,980	1,143,603	2,066,583	1,858,630
Total funds carried forward:	11, 12	974,102	2,599,446	3,573,548	2,066,583

The notes on pages 22 to 42 form part of these financial statements

	Note	2021 £	2020 £
Intangible Fixed Assets:			
Website	7	-	-
Fixed Assets:			
Interest Bearing Deposit Accounts	8	500,005	333,683
Current Assets:			
Debtors	9	1,275,906	229,364
Cash at Bank and in hand		1,917,639	1,730,648
		3,693,550	2,293,695
Current Liabilities:			
Amounts falling due within one year			
Creditors	10	120,002	227,112
Net Assets		<u>3,573,548</u>	<u>2,066,583</u>
The funds of the charity:			
Restricted Income Funds	11	2,599,446	1,143,603
Unrestricted Funds	12	974,102	922,980
Total charity funds		<u>3,573,548</u>	<u>2,066,583</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. These financial statements have been prepared in accordance with the Companies Act 2006 and Financial Reporting Standard 102. The financial statements on pages 19 to 42 were approved and authorised for issue by the Trustees on 22 September 2022 and signed on their behalf by:

R Williams

TRUSTEE

The notes on pages 22 to 42 form part of these financial statements

	Note	2021 £	2020 £
Cash flows from operating activities:			
<i>Net cash provided by operating activities</i>	15	386,778	548,074
Cash flows from investing activities			
Interest from investments		<u>1,331</u>	<u>5,058</u>
<i>Net cash provided by investing activities</i>		1,331	5,058
<i>Change in cash and cash equivalents in the reporting period</i>		<u>388,109</u>	<u>553,132</u>
Cash and cash equivalents at the beginning of the reporting period		2,064,331	1,523,112
Change in cash and cash equivalents due to exchange rate movements		(34,796)	(11,913)
<i>Cash and cash equivalents at the end of the reporting period</i>	16	<u>2,417,644</u>	<u>2,064,331</u>

The notes on pages 22 to 42 form part of these financial statements

1. ACCOUNTING POLICIES

Company Information

Forest Peoples Programme is a registered charity and as such is a non-profit making organisation. The number of members at 31 December 2021 is 8 and their liability on a liquidation is limited to £1 each. Forest Peoples Programme is registered as a company limited by guarantee with no share capital, in England and Wales under number 03868836 and its registered office is 1c Fosseyway Business Centre, Stratford Road, Moreton-in-Marsh, GL56 9NQ. Forest Peoples Programme is a Public Benefit Entity registered with the Charity Commission under number 1082158.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standards.

Income

All income is accounted for gross.

Income from donations and grants, including government grants, is included in income when there is evidence of entitlement, the amount can be measured and the receipt is probable. When donors impose conditions which have to be fulfilled before the charity becomes entitled to such income, the receipt of income is not included in income until the pre-conditions for use have been met. Investment income is included when receivable.

Expenditure

All expenditure is accounted for gross, including irrecoverable VAT, and is recognised on an accruals basis as a liability is incurred. Expenditure is allocated to specific projects and administration costs are allocated against projects in accordance with the terms of the project contracts.

Allocation of Costs

The Charitable Activity Costs include all costs attributable to delivering and supporting the main charitable activities of the organisation. All support costs are allocated to Charitable Activities.

The expenditure on raising funds is the cost of applying for new and renewing existing grants.

Contributions to Overheads are apportioned to contracts in accordance with agreed contract terms. They are allocated to specific overheads when the budget lines within a grant agreement specify that this is the case. For most of our grants this is not the case and overhead contributions are set against the unrestricted overhead and staff costs of the organisation within the financial year.

Field Costs are part of Charitable Activity Costs. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long term working relationship) to carry out agreed activities in accordance with our funding agreements.

Intangible Fixed Assets and Amortisation

Intangible fixed assets with a value greater than £2,000 are capitalised at cost and written off by equal annual instalments over their expected useful lives (website: 3 years).

Financial Instruments

With the exception of fixed asset investments as noted below, the charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like accounts receivable and trade and other accounts payable.

Basic financial assets and liabilities that are payable or receivable within one year, typically trade payables or receivables, are measured initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

Fixed asset investments are investments held for the longer term and deposits, with a maturity of longer than three months. Deposits within fixed asset investments are held as long term cash deposits i.e for longer than twelve months, and earn a fixed rate of interest. Cash which is needed for daily grant expenditure is held as cash and cash in hand. Some bank accounts are interest bearing but the balances on these accounts fluctuate on a regular basis.

Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds: these are funds which can be used in accordance with the general charitable objects of the charity at the discretion of the Trustees. Within the unrestricted funds are designated funds which are balances set aside for specific areas of work by the Programme Coordination and Management Team. This separation is an internal matter and the funds are deemed to be fully flexible.
- Restricted funds: these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Going Concern

FPP normally produces annual budgets and forecasts which take into account expected changes in the funding streams and which demonstrate that the charity will be able to continue to operate for the foreseeable future. The charity has identified secured funding over the next 12-18 months. It has also identified grant funding renewals and opportunities which have been applied for or are in the process of being applied for and which the Trustees have a high expectation will be successfully secured. Based on this funding and the related expenditure models the Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence and meet all its obligations as they fall due in the normal course in the short to medium term. On this basis, the Trustees consider it appropriate to continue to prepare the financial statements on the going concern basis.

Foreign Currencies

Transactions in foreign currencies are recorded at monthly rates during the year. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

Presentational and Functional Currency

The functional currency of FPP is considered to be pounds sterling because it is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling.

Pensions

Auto-enrolment was applicable for FPP from 1 July 2016 and the charity follows the guidelines for pension contributions according to the auto-enrolment rules. The pension scheme is a defined-contribution scheme administered by Aviva. Eligible staff are auto-enrolled, unless they request to opt-out. Staff may contribute more than the statutory minimum contributions for employees. The charity follows the minimum contribution levels for employers. Pensions are allocated across funds in the same way as salary costs.

Operating Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Irrecoverable VAT

The company is not registered for VAT and all VAT incurred on expenditure is included as part of the cost of the item concerned.

Judgments in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include the following:

Accruals

Included in accruals are liabilities where the amount and/or timing of its settlement is uncertain. An accrual is only recognised where:

- There is a present obligation at the reporting date as a result of a past event;
- It is probable that a transfer of economic benefit will be required in settlement; and
- The amount of the settlement can be estimated reliably.

Deferred Income

Income is recognised when there is evidence of entitlement, the amount can be measured and the receipt is probable. Where terms and conditions have not been met, or, uncertainty exists as to whether FPP can meet the terms and conditions otherwise within its control, the income is not recognised but deferred as a liability until it is probable that the terms and conditions imposed can be met.

2. INCOME FROM CHARITABLE ACTIVITIES

RESTRICTED INCOME GRANTS	2021 £	2020 £
Allen & Overy Foundation	50,000	-
Arcadia	180,981	-
Arcus Foundation - Cameroon	94,203	-
Arcus Foundation - DRC	-	13,538
Arcus Foundation - Liberia	56,338	21,484
Arcus Foundation - RoC	108,824	105,600
Arcus Foundation - Sumatra	89,928	94,175
Arcus Foundation - Uobdu	-	5,224
The Ashden Trust	-	53,500
The Ashden Trust - Hiding Shadows	14,504	-
The Ashden Trust - Political Ecology	39,050	-
Both Ends	-	17,098
Climate and Land Use Alliance - 2020/21	27,174	164,319
Climate and Land Use Alliance - 2021-25	670,008	-
Climate and Land Use Alliance - Peru & Colombia	115,942	-
Climate Justice Resilience Fund 2021/22	36,765	18,657
The Ecology Trust	24,692	-
Christensen via IWGIA	21,447	-
ILO via IWGIA	25,675	-
European Commission - Cameroon	-	266,212
European Commission - Liberia	-	68
File Foundation - SLRC	-	20,726
File Foundation - Global	109,903	-
Fondation pour le Tri-national de la Sangha	12,712	8,929
Ford Foundation	71,942	207,234
Ford Foundation - Peru & Colombia	218,185	200,000
Ford Foundation - Zero Tolerance Initiative	93,525	-
Full Circle Foundation	112,782	117,188
Good Energies Foundation - SLRC	219,599	133,573
Good Energies Foundation - Global	847,519	-
HCSA Phase III	-	-
International Climate Initiative	300,562	-
Inobu	4,783	12,320
Institute for Global Environmental Strategies	-	14,387
International Labour Office	(1,280)	13,398
IWGIA	13,502	144,982
IWGIA - Bridging Grant	18,113	87,579
Lawyers Against Poverty - Indonesia	15,000	-
Ministry of the Environment, Finland	-	17,699
Sub total	3,592,378	1,737,890

2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)

RESTRICTED INCOME GRANTS	2021	2020
	£	£
Sub total brought forward	3,592,378	1,737,890
Nia Tero Foundation - LBO	-	49,362
Nia Tero Foundation - Global	109,512	-
Norwegian Agency for Development Cooperation	(2,419)	1,232,657
Packard Foundation - Indonesia	145,985	-
Rainforest Alliance	17,164	-
Rainforest Fund - Costa Rica	38,143	29,717
Rainforest Fund - Cameroon	14,493	15,625
Rainforest Foundation US 2020	-	86,381
Rainforest Foundation US 2021	53,373	-
Royal Anthropological Institute	16,000	-
RRI Kenya SRM	-	1,527
SAGE Fund 2021	6,667	6,716
SAGE Fund 2022	13,684	-
Sall Family Foundation 2020/21	-	89,552
Sall Family Foundation 2021/22	90,226	-
Secretariat of the Convention on Biodiversity	-	66,652
Size of Wales Guyana	-	6,409
Size of Wales Kenya	15,000	18,644
Size of Wales Peru	(347)	44,208
Size of Wales Peru - Rapid Response	1,899	-
Stockholm Environmental Institute	-	6,219
SwedBio at the Stockholm Resilience Centre	-	338,409
SwedBio at the Stockholm Resilience Centre 2021-24	289,261	-
SwedBio at the Stockholm Resilience Centre - Uganda	41,276	-
Timby	-	2,419
Voice via CIPD	7,969	9,009
Waterloo Foundation	-	10,000
Waterloo Foundation - Covid 19 Rollback	-	15,000
Waterloo Foundation - Responsible Finance Programme	67,000	-
Wellspring Foundation - Gender	36,232	111,940
Wellspring Foundation - Zero Tolerance Initiative	107,914	-
Grand Total	4,661,410	3,878,336
RESTRICTED INCOME OTHER	2021	2020
	£	£
Service Contracts	-	4,626
TOTAL RESTRICTED INCOME	4,661,410	3,882,962

2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)

UNRESTRICTED INCOME	2021	2020
	£	£
Grants	279,140	205,347
UK Coronavirus Job Retention Scheme	14,596	25,144
Service Contracts	67,008	200,067
	<u>360,744</u>	<u>430,558</u>
TOTAL INCOME FROM CHARITABLE ACTIVITIES	<u>5,022,154</u>	<u>4,313,520</u>

3. TAXATION

As a charity, FPP is generally exempt from corporation tax on income it receives which is properly applied for its charitable purpose.

4. CHARITABLE ACTIVITY COSTS

	Note	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Staff and Related Personnel Costs					
UK Salaries & Fees		325,662	799,544	1,125,206	1,339,680
Overseas Staff Fees		98,945	370,740	469,685	513,586
Consultants		21,133	208,350	229,483	336,724
Other Staff Costs		27,788	8,638	36,426	13,416
		<u>473,528</u>	<u>1,387,272</u>	<u>1,860,800</u>	<u>2,203,406</u>
Direct Programme Costs					
Travel and Project Monitoring		553	85,598	86,151	83,114
Translation, Publications and Research Documents		8,965	72,809	81,774	148,235
Equipment & IT		54,523	9,328	63,851	58,448
Evaluation Costs		-	21,120	21,120	335
Indigenous Participation		-	66,853	66,853	13,177
Field Costs (incl transfers to Partners) 4a		82,683	1,211,410	1,294,093	1,424,439
Workshops		1,496	10,856	12,352	5,895
		<u>148,220</u>	<u>1,477,974</u>	<u>1,626,194</u>	<u>1,733,643</u>
Support Costs					
Rent, Rates and Insurance		55,106	5,355	60,461	61,467
Light, Heat and Cleaning		7,355	559	7,914	7,226
Telephone and Communications		5,497	2,207	7,704	7,147
Communications and Visibility		537	21,931	22,468	11,740
Membership Subscriptions		6,579	9,816	16,395	12,438
Postage and Stationery		1,128	5,913	7,041	4,961
Depreciation		-	-	-	3,582
Bank Charges and Interest		6,619	10,357	16,976	15,698
Sundry Expenses		1,263	(149)	1,114	2,304
		<u>84,084</u>	<u>55,989</u>	<u>140,073</u>	<u>126,563</u>
Governance					
Auditor's Remuneration		18,165	29,119	47,284	26,334
Legal & Professional Fees		1,724	1,500	3,224	7,468
		<u>19,889</u>	<u>30,619</u>	<u>50,508</u>	<u>33,802</u>
Contribution to overheads		(224,068)	224,068	-	-
Foreign Exchange Losses		25,201	9,595	34,796	11,913
Total Charitable Activities		<u><u>526,854</u></u>	<u><u>3,185,517</u></u>	<u><u>3,712,371</u></u>	<u><u>4,109,327</u></u>

4a. FIELD COSTS

	2021	2020
	£	£
Transfers to Partners By Country:		
Antigua and Barbuda	7,868	16,714
Bangladesh	18,870	31,117
Brazil	6,159	2,204
Cameroon	117,214	186,686
Colombia	122,929	203,423
Costa Rica	15,429	14,293
Democratic Republic of Congo	69,201	44,430
Ecuador	6,543	198
Guyana	31,563	65,775
Indonesia	201,312	226,564
Kenya	36,807	55,029
Liberia	21,839	34,599
Madagascar	12,816	16,541
Netherlands	45,208	-
Panama	13,461	26,918
Paraguay	362	5,233
Peru	151,285	204,593
Philippines	12,436	25,838
Republic of Congo	-	4,264
Suriname	167,417	83,394
Thailand	34,895	26,022
Tuvalu	12,860	16,378
Uganda	26,011	4,849
Venezuela	7,973	-
Vietnam	8,535	-
United Kingdom	58,920	-
	1,207,913	1,295,062
Equipment for Partners	4,079	62,926
Other Field Costs	82,101	66,451
	1,294,093	1,424,439

4b. TRANSFERS TO PARTNERS

		2021	2020
Transfers to Significant Partners:		£	£
Centre d'Accompagnement des Minorites Vulnerables	Democratic Republic of Congo	59,611	33,429
Chepkitale Indigenous People Development Project	Kenya	15,043	18,414
Council Ditso Iiriria Ajkonuk Wakpa	Costa Rica	14,346	13,391
Centro de Políticas Públicas y Derechos Humanos	Peru	38,381	13,728
Federación de Comunidades Nativas del Ucayali y Afluentes	Peru	38,599	41,514
El Gobierno Territorial Autónomo de la Nación Wampis	Peru	29,620	52,587
Instituto de Defensa Legal	Peru	38,035	99,859
Inter Mountain Peoples Education and Culture in Thailand Association	Thailand	21,016	17,002
Indepaz	Colombia	24,146	46,626
LifeMosaic	United Kingdom	20,323	-
Association Okani	Cameroon	115,650	185,705
Corporacion Rio Cauca Palenke	Colombia	29,180	33,877
Resguardo de Indigenas Canamomo y Lomaprieta	Colombia	53,786	63,543
South Central Peoples' Development Association	Guyana	32,565	47,689
Social Entrepreneurs for Sustainable Development	Liberia	21,839	31,965
University of Oxford (ICCS)	United Kingdom	33,597	-
Unnayan Onneshan	Bangladesh	18,870	31,117
United Organisation for Batwa Development in Uganda	Uganda	26,011	4,851
STG Stichting Bureau VIDS	Suriname	167,417	83,394
Yayasan Masyarakat Kehutanan Lestari	Indonesia	167,897	179,371
Stichting Forest Peoples Programme	Netherlands	45,208	-
Other		196,773	297,000
		1,207,913	1,295,062

5. NET INCOME

	2021	2020
	£	£
<i>Net income is stated after charging:</i>		
Operating lease costs	42,293	44,865
Statutory audit services for the current year	18,120	17,820
Non-statutory audit services for the current year	10,260	3,733
Non-statutory audit services for the prior year	17,107	3,052

6. STAFF COSTS & TRUSTEES' REMUNERATION

	2021	2020
	£	£
Wages & Salaries	1,040,027	1,233,425
Social Security Costs	94,308	117,062
Pension Costs	29,270	32,989
Overseas Staff	481,213	520,504
Total	<u>1,644,818</u>	<u>1,903,980</u>

	2021	2020
Number of Employees receiving remuneration in the year in the following bands:		
£60,000 - £70,000	2	3
£70,001 - £80,000	-	-
£80,001 - £90,000	1	1

The average headcount was 49 (2020: 50). The average Full Time Equivalent headcount was 39 (2020: 42).

During the year key management personnel were remunerated in total £526,005 (2020: [restated]£376,989). In July 2020 the management structure was changed to replace two management committees with one larger body. The 2020 figure therefore includes 5 additional staff for only half of the year, which explains much of the increase in remuneration year on year. During the year the Charity made termination payments amounting to £21,167 (2020: £NIL)

During the year no remuneration was paid to the Trustees (2020: £NIL). No travel and subsistence expenses costs were reimbursed to Trustees in 2021 (2020: 1 Trustees, £78).

7. INTANGIBLE FIXED ASSETS

	Website
Cost	£
Balance At 1 January 2021	10,699
Disposals	<u>(10,699)</u>
Balance at 31 December 2021	-
Amortisation	
Balance At 1 January 2021	10,699
Disposals	<u>(10,699)</u>
Balance at 31 December 2021	-
Net Book Value at 31 December 2021	<u>-</u>
Net Book Value at 31 December 2020	<u>-</u>

8. FIXED ASSET INVESTMENTS

	£
Balance At 1 January 2021	333,683
Interest earned during the year	1,226
Deposited during the year	<u>165,096</u>
Balance at 31 December 2021	<u>500,005</u>

The total value of the funds are held within UK registered banks.

9. DEBTORS

	2021	2020
	£	£
Prepayments	17,139	23,558
Accrued income	1,124,360	185,634
Amount owed by Stichting Forest Peoples Programme	94,634	-
Staff advances	13,038	8,000
Other Debtors	26,735	12,172
	<u>1,275,906</u>	<u>229,364</u>

10. CREDITORS

	2021	2020
	£	£
Accounts Payable	47,164	70,212
Accruals	72,838	83,493
Social Security and Pension Contributions	-	73,407
	<u>120,002</u>	<u>227,112</u>

11. RESTRICTED INCOME FUNDS

	b/f at 01.01.21	Income	Expenditure	Transfers in / (out)	c/f at 31.12.21
	£	£	£	£	£
Allen & Overy Foundation	-	50,000	-	-	50,000
Arcadia	-	180,981	29,406	-	151,575
Arcus Foundation - Cameroon	-	94,203	14,073	-	80,130
Arcus Foundation - DRC	10,731	-	10,731	-	-
Arcus Foundation - Liberia 2020/21	1,447	-	1,447	-	-
Arcus Foundation - Liberia 2021/22	-	56,338	21,220	-	35,118
Arcus Foundation - RoC	80,162	108,824	87,665	-	101,321
Arcus Foundation - Sumatra	12,846	89,928	97,405	-	5,369
Arcus Foundation - Uobdu	5,129	-	5,129	-	-
The Ashden Trust	51,955	-	33,282	-	18,673
The Ashden Trust - Hiding Shadows	-	14,504	9,270	-	5,234
The Ashden Trust - Political Ecology	-	39,050	10,865	-	28,185
Climate and Land Use Alliance - 2020/21	68,328	27,174	95,502	-	-
Climate and Land Use Alliance - 2021-25	-	670,008	115,110	-	554,898
Climate and Land Use Alliance - Peru & Colombia	-	115,942	68,737	-	47,205
Climate Justice Resilience Fund 2020/21	7,664	-	7,664	-	-
Climate Justice Resilience Fund 2021/22	-	36,765	(272)	-	37,037
Crowdfunder - Uchunya	906	-	55	-	851
The Ecology Trust	-	24,692	13,581	-	11,111
Christensen via IWGIA	-	21,447	21,447	-	-
ILO via IWGIA	-	25,675	25,675	-	-
European Commission Cameroon	132,610	-	132,610	-	-
File Foundation - Global	-	109,903	92,705	-	17,198
Fondation pour le Tri-national de la Sangha	5,556	12,712	17,214	-	1,054
Ford Foundation - General Support 2021	-	71,942	71,942	-	-
Ford Foundation Peru and Colombia: 2019-2021	112,246	-	112,246	-	-
Ford Foundation Peru and Colombia: 2021/22	-	218,185	131,131	-	87,054
Ford Foundation - Zero Tolerance Initiative	-	94,057	50,541	-	43,516
Full Circle Foundation	68,134	112,782	150,292	-	30,624
Good Energies Foundation - SLRC	-	219,599	148,655	-	70,944
Good Energies Foundation - Global	-	847,519	65,573	-	781,946
High Carbon Stock Approach (HCSA) - Phase 3	-	-	2,537	-	(2,537)
International Climate Initiative	-	300,562	300,562	-	-
Inobu	(1,729)	4,783	3,054	-	-
International Labour Office	-	(1,280)	(1,280)	-	-
IWGIA	108,021	16,802	124,823	-	-
IWGIA - Bridging Grant	3,404	18,113	21,517	-	-
Lawyers Against Poverty	-	15,000	15,000	-	-
Nia Tero Foundation - Global	-	109,512	42,524	-	66,988
Norwegian Agency for Development Cooperation	209,827	(2,413)	207,414	-	-
Packard Foundation - Indonesia	-	145,985	122,280	-	23,705
Rainforest Alliance - AFI	(17,321)	17,164	(157)	-	-
Rainforest Fund - Costa Rica	-	38,143	38,748	-	(605)
Subtotal carried forward	859,916	3,904,601	2,517,923	-	2,246,594

11. RESTRICTED INCOME FUNDS (cont'd)

	b/f at 01.01.21	Income	Expenditure	Transfers in / (out)	c/f at 31.12.21
Subtotal brought forward	859,916	3,904,601	2,517,923	-	2,246,594
Rainforest Fund - Cameroon	1,057	14,493	12,095	-	3,455
Rainforest Foundation US 2020	1,546	-	1,546	-	-
Rainforest Foundation US 2021	-	53,373	51,304	-	2,069
Royal Anthropological Institute	-	16,000	-	-	16,000
SAGE Fund 2020	6,152	6,667	12,819	-	-
SAGE Fund 2022	-	13,684	202	-	13,482
Sall Family Foundation 2020/21	87,350	-	87,350	-	-
Sall Family Foundation 2021/22	-	90,226	1,340	-	88,886
Size of Herefordshire	13,731	8,806	8,990	-	13,547
Size of Wales Guyana	11,346	-	11,346	-	-
Size of Wales Kenya	-	15,000	25	-	14,975
Size of Wales Peru	13,915	(239)	13,676	-	-
Size of Wales Peru Match 2019	20,037	5,681	20,034	-	5,684
Size of Wales Peru Match 2020	5,789	(5,789)	-	-	-
Size of Wales Peru Rapid Response	-	1,899	1,899	-	-
SwedBio at the Stockholm Resilience Centre - Uganda	-	289,325	272,918	-	16,407
SwedBio at the Stockholm Resilience Centre - Uganda	-	41,276	33,994	-	7,282
Voice via CIPD	5,998	7,969	15,518	-	(1,551)
Waterloo Foundation	3,840	-	3,840	-	-
Waterloo Foundation - Covid 19 Rollback	10,043	-	10,043	-	-
Waterloo Foundation - Responsible Finance Programme	-	67,000	35,497	-	31,503
Wellspring Foundation - Gender	102,883	36,232	83,762	-	55,353
Wellspring Foundation - Zero Tolerance Initiative	-	107,914	22,154	-	85,760
Grand total	1,143,603	4,674,118	3,218,275	-	2,599,446

Transfers between funds are the final exchange differences on restricted funds as they come to a close, being transferred to unrestricted funds. The funds in currency have been spent in full.

Allen & Overy Foundation

Forest Peoples Programme Strategic Legal Response Centre (SLRC).

Arcadia – Environmental Governance Programme

Core support for the Environmental Governance Programme.

Arcus Foundation - Cameroon

Lobeke National Park Baka Communities: Indigenous Visioning for Transformed Conservation Landscapes.

Arcus Foundation - DRC

Support on a project to address critical priorities identified in the revised version of the Conservation Action Plan for Great Apes, in Eastern Democratic Republic of Congo.

Arcus Foundation – Liberia 2020/21 and 2021/22

Customary tenure on conservation principles – scoping mission and Phase Two.

Arcus Foundation – Republic of Congo

Messok Dja Great Apes conservation and human rights sustainable stewardship.

Arcus Foundation – Sumatra

A jurisdictional approach to securing land around Tanjung Puting National Park.

11. RESTRICTED INCOME FUNDS (cont'd)**Arcus Foundation – Uobdu**

Capacity support of United Organisation for Batwa Development in Uganda (UOBDU) under FPP's Forest visions project that supports communities to focus on their own visions for their forests and landscapes.

Ashden Trust

To hold Palm Oil Companies accountable for the misdeeds of their 'shadow companies'.

Ashden Trust – Hiding Shadows

Hiding in the shadows' Short Film'.

Ashden Trust – Political Ecology

Exposing the hidden forces transforming the forest frontier in Indonesia.

Climate and Land Use Alliance (CLUA) 2020/21 and 2021-25

Support to ensure global policies, intergovernmental and private sector initiatives, and finance for forest and climate protection address the drivers of tropical deforestation and enable increased recognition of forest peoples' rights.

Climate and Land Use Alliance (CLUA) – Peru & Colombia

Support for the recognition of ethnic communities' territorial rights as well as their efforts to sustain forests in the Amazonian regions of Peru and Colombia.

Climate Justice Resilience Fund 2020/21 and 2021/22

Support the Zero Tolerance Initiative's future trajectory.

Crowdfunder - Uchunya

Support for the Santa Clara de Uchunya community.

The Ecology Trust

Supporting indigenous peoples in Borneo facing Transmigration-supported Industrialised Townships and associated palm oil plantations.

Christensen via IWGIA

Indigenous Navigator – Convenor of the indigenous Navigator Steering Committee and provide project implementation support and administration of the grants with Okani and VIDS.

ILO via IWGIA

Promoting indigenous peoples' human development and social inclusion in the context of the implementation of the 2030 Agenda for Sustainable Development.

European Commission Cameroon

A grant to finance the implementation of the Action entitled 'Supporting the active participation of Indigenous Peoples' CSOs in natural resource management and decision making in Cameroon's South and East forest zone'.

European Commission Liberia

Support for the project entitled: Land Rights in Liberia: equitable access to land for the poor and marginalised in Nimba, Lofa, Bong and Margibi counties.

File Foundation - Global

Conduct legal and regulatory research on environmental and social regulatory rollback in the top five tropically forested countries: Brazil, DRC, Indonesia, Colombia, and Peru.

Fondation pour le Tri-national de la Sangha

Independent evaluation and technical support for the revision of the management plan for the Lobeke National Park, Cameroon.

The Ford Foundation – General Support 2021

Support for FPP's work on advancing international global processes and voluntary business standards relating to sustainable development, forests, climate change and land tenure.

11. RESTRICTED INCOME FUNDS (cont'd)**The Ford Foundation Peru and Colombia 2019/20 and 2020/211**

To promote and support the efforts of Indigenous Peoples and Afro-descendant communities in Colombia and Peru to strengthen the sustainable governance of their natural resources and territories.

Ford Foundation – Zero Tolerance Initiative

To end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

Full Circle Foundation

Support for the project: Securing forests through Securing Forest Peoples' Rights: DRC Whakatane and the Batwa of Kahuzi-Biega, which aims to enable the Batwa of Kahuzi-Biega, DRC and Kauzi-Biega National Park (PNKB) itself to contribute to building a community driven, nationally supported, globally networked Whakatane process.

Good Energies Foundation - SLRC

To support the project "Piloting a Strategic Legal Response Centre for enhanced Forest Peoples' rights".

Good Energies Foundation - Global

To support the project "Defending rights, protecting forests and the global climate".

High Carbon Stock Approach (HCSA) – Phase 3

To provide technical support and development for work and deliverable connected to HCSA's P4F Phase III Grant, under Milestone 6: Social Requirements implementation has been supported through training and capacity building support.

International Climate Initiative

Transformative pathways: indigenous peoples and local communities leading and scaling up conservation and sustainable use of biodiversity – preparation phase.

Inobu

Human rights Impact Assessment in Seruyan and Kota Waringin Barat, Indonesia.

International Labour Office

Support for the project "Supporting key actors – International Labour Office (ILO) Improving Indigenous Peoples' access to justice and development through community-based monitoring".

International Working Group for Indigenous Affairs (IWGIA) – Making SDGs Work

Support for the project "Making the SDGs work for Indigenous Peoples".

International Working Group for Indigenous Affairs (IWGIA) – Bridging Grant

Improving Indigenous Peoples' access to justice and development through community monitoring.

Lawyers Against Poverty

Paralegal training for Indonesian CSOs supporting forest peoples.

Nia Tero Foundation - Global

Support for the project "Renewing nature and cultures: Communicating the importance of indigenous peoples and local communities for biodiversity".

Norwegian Agency for Development Cooperation

Support for the project "Focus on the Frontline" which will work towards slowed deforestation and reduced human rights abuses by strengthening legal rights and land tenure for forest peoples and ensuring that private sector and supply chain reforms address deforestation more effectively.

Packard Foundation - Indonesia

Upholding rights and securing livelihoods in Jurisdictional Approaches.

Rainforest Alliance - AFI

Support to ensure that the Accountability Framework Initiative is human rights compliant and internally consistent. Payment was received in early 2021 to close the grant at a nil balance.

11. RESTRICTED INCOME FUNDS (cont'd)**Rainforest Fund – Costa Rica**

Support for the Indigenous Project for the Bribri of Saltire entitled: Defence of the Ancestral and Legal Rights of the Bribri People.

Rainforest Fund – Cameroon

The proposed work is focussed on providing urgent legal and strategic advice to indigenous and local communities affected by the proposed CamVert plantation in the Ocean zone.

Rainforest Foundation US – Guyana (old and new)

Support for the project “Protecting forests through protecting rights in Guyana”.

Royal Anthropological Institute

Urgent Anthropology Fellowships.

The Sage Foundation 2020 and 2022

Support for the project “Holding the palm oil industry to account for destruction of indigenous territories and deforestation in the Peruvian amazon”.

The Sall Foundation 2020/21 and 2021/22

Support for the capacity building and organisational strengthening of indigenous entities.

Size of Herefordshire

Support for the protection of the rainforest and lands of the Wampis people in Peru.

Size of Wales – Guyana, Kenya and Peru grants

Funding for three separate projects: Support for the Wapichan mapping project in Guyana; Securing Wampis territory, biodiversity and livelihoods in northern Peru; Securing Ogiek community lands, indigenous forest, knowledge and livelihoods, Cheptikale, Mt Elgon, Bungoma County, Kenya.

SwedBio at the Stockholm Resilience Centre and Uganda

Support for promoting diverse cultural values of biodiversity and ecosystem services so that strong and resilient communities have the capacity and authority to sustainably govern and use their lands and resources, improve their well-being and effectively engage in diverse knowledge platforms at all levels, based on self-determined development.

Voice

Support for Boititap Korenyo (The Wealth of Our Lands), through Chepkitale Indigenous People Development Project, Kenya.

Waterloo Foundation

Funds for the “Strengthening communities’ ability to monitor and hold oil palm concessions to account in Liberia” project.

Waterloo Foundation – Covid Rollback

Study of the rollback of legislation and regulation resulting from the COVID-19 pandemic.

Waterloo Foundation – Responsible Finance Programme

Support for the project “Defending Rights, Defending forests: reforming international palm oil supply chains to protect people and tropical forests”.

Wellspring Foundation - Gender

Gender justice in indigenous and forest peoples’ land rights.

Wellspring Foundation – Zero Tolerance Initiative

For the Zero Tolerance Initiative to end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

12. UNRESTRICTED FUNDS

	2021 £	2020 £
Balance at 1 January	922,980	894,153
Income for the year	609,038	477,557
Expenditure for the year	(557,916)	(435,198)
Transfers/Other gains and losses	-	(13,532)
Balance at 31 December	<u>974,102</u>	<u>922,980</u>
Designated Funds	4,408	41,403
Non-designated Funds	<u>969,694</u>	<u>881,577</u>
	<u>974,102</u>	<u>922,980</u>

Surpluses on consultancy and service contracts are treated as designated funds and are spent in the following financial year.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2021 are represented by:			
Fixed Asset Investments	500,005	-	500,005
Current Assets	533,362	2,660,183	3,193,545
Current Liabilities	(59,265)	(60,737)	(120,002)
Total Net Assets at 31 December 2021	<u>974,102</u>	<u>2,599,446</u>	<u>3,573,548</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2020 are represented by:			
Fixed Asset Investments and Other Assets	333,683	-	333,683
Current Assets	672,690	1,287,322	1,960,012
Current Liabilities	(83,393)	(143,719)	(227,112)
Total Net Assets at 31 December 2020	<u>922,980</u>	<u>1,143,603</u>	<u>2,066,583</u>

14. RELATED PARTY TRANSACTIONS

The spouse of one member of the Programme Coordination Management Team (Key Management Personnel) provided translation and interpretation services at market rate, along with a number of other third party translators. The total received was £10,105 (from July 2020: £1,793).

Stichting Forest Peoples Programme is a separate entity registered in the Netherlands under the control of its independent board of trustees, but working towards a common vision and in coordination with Forest Peoples Programme. Direct costs of £13,362 were paid by the Netherlands entity on grants managed by FPP UK and FPP UK paid direct costs of £123,448 on grants managed by the Stichting. In addition FPP UK made a donation to the Stichting of £45,208 during the year. The amount owed by the Stichting to FPP UK at 31 December was £94,634. There were no transactions or balances between the two entities in 2020.

There were no other related party transactions to disclose.

15. RECONCILIATION OF NET INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	1,522,418	207,953
<i>Adjustments for:</i>		
Foreign Exchange Losses	34,796	11,913
Interest from bank & investments	(1,331)	(5,058)
Amortisation Charge	-	3,582
(Increase)/ decrease in debtors	(1,061,994)	294,823
(Decrease)/ increase in creditors	(107,111)	34,861
Net cash provided by (used in) operating activities	<u>386,778</u>	<u>548,074</u>

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	1,917,639	1,730,648
Notice deposits (less than 3 months)	500,005	333,683
Total cash and cash equivalents	<u>2,417,644</u>	<u>2,064,331</u>

17. RECONCILIATION OF NET DEBT

	Cash at Bank and in hand	Cash Equivalents	Total
At start of year	1,730,648	333,683	2,064,331
Cashflows	386,883	1,226	388,109
Transfer to Deposit Account	(165,096)	165,096	-
Foreign exchange movement	(34,796)	-	(34,796)
At end of year	<u>1,917,639</u>	<u>500,005</u>	<u>2,417,644</u>

18. OPERATING LEASE COMMITMENTS

The following total operating lease payments for land, buildings and equipment are committed to be paid:

	2021 £	2020 £
Within one year	24,341	42,644
Between two and five years	2,854	25,645
After five years	-	-
	<u>27,195</u>	<u>68,289</u> [restated]

19. STATEMENT OF FINANCIAL ACTIVITIES FOR PRIOR YEAR - 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income from					
Charitable Activities	2	430,558	3,882,962	4,313,520	4,235,861
Donations		29,246	10,023	39,269	178,103
Other Income		13,152	3,894	17,046	21,582
Bank Interest		4,601	457	5,058	6,935
Total		<u>477,557</u>	<u>3,897,336</u>	<u>4,374,893</u>	<u>4,442,481</u>
Expenditure on					
Charitable Activities	4	408,483	3,700,844	4,109,327	4,137,947
Raising Funds		26,715	30,898	57,613	51,550
Total		<u>435,198</u>	<u>3,731,742</u>	<u>4,166,940</u>	<u>4,189,497</u>
Net Income	5	42,359	165,594	207,953	252,984
Other recognised gains and losses					
Transfers between funds		<u>(13,532)</u>	<u>13,532</u>	<u>-</u>	<u>-</u>
Net movement in funds		28,827	179,126	207,953	252,984
Reconciliation of Funds:					
Total funds brought forward:		894,153	964,477	1,858,630	1,605,646
Total funds carried forward:	11, 12	<u>922,980</u>	<u>1,143,603</u>	<u>2,066,583</u>	<u>1,858,630</u>

20. RESTRICTED INCOME FUNDS FOR PRIOR YEAR - 2020

	b/f at 01.01.20	Income	Expenditure	Transfers in / (out)	c/f at 31.12.20
	£	£	£	£	£
Arcus Foundation - DRC	41,670	13,538	44,477	-	10,731
Arcus Foundation - Liberia	-	21,484	20,037	-	1,447
Arcus Foundation - RoC	-	105,600	25,438	-	80,162
Arcus Foundation - Sumatra	-	94,175	81,329	-	12,846
Arcus Foundation - Uobdu	-	5,224	95	-	5,129
Ashden Foundation	-	53,500	1,545	-	51,955
Both Ends	-	17,098	17,098	-	-
Christensen Fund	24,197	-	24,999	802	-
Climate and Land Use Alliance - 2019/20	60,464	-	62,956	2,492	-
Climate and Land Use Alliance - 2020/21	-	164,319	95,991	-	68,328
Climate Justice Resilience Fund	-	18,657	10,993	-	7,664
Crowdfunder - Uchunya	-	-	(906)	-	906
European Commission Cameroon	116,880	266,212	250,482	-	132,610
European Commission Liberia	2,624	68	757	(1,935)	-
File Foundation	-	20,726	20,726	-	-
Fondation pour le Tri-national de la Sangha	-	8,929	3,373	-	5,556
Food and Agriculture Organisation	9,122	4,626	14,141	393	-
Ford Foundation	-	207,234	207,234	-	-
Ford Foundation Peru and Colombia: 2019-2021	78,409	200,000	166,163	-	112,246
Forest Stewardship Council	1,905	-	1,461	(444)	-
Full Circle Foundation	23,380	117,188	72,434	-	68,134
Good Energies Foundation	98,124	133,573	231,697	-	-
Inobu	-	12,320	14,049	-	(1,729)
Institute for Global Environmental Strategies	(3,906)	14,387	10,312	(169)	-
International Labour Office	24,553	13,398	37,651	(300)	-
IWGIA - Making SDGs work for indigenous people	71,448	144,982	108,409	-	108,021
IWGIA - Bridging Grant	-	87,579	84,175	-	3,404
Ministry of the Environment Finland	6,692	17,699	25,233	842	-
Ministry of France	811	-	811	-	-
Natural Justice	-	3,894	3,894	-	-
Nia Tero Foundation	35,570	49,362	88,453	3,521	-
Norwegian Agency for Development Cooperation	205,982	1,233,114	1,229,269	-	209,827
Rainforest Alliance - AFI	-	-	17,321	-	(17,321)
Rainforest Fund - Costa Rica	-	29,717	29,717	-	-
Rainforest Fund - Cameroon	-	15,625	14,568	-	1,057
Rainforest Fund - Legal	2,958	-	3,029	71	-
Rainforest US	17,208	86,381	102,043	-	1,546
RRI Kenya SRM	(752)	1,527	752	(23)	-
Sage Foundation 2019	5,665	-	6,530	865	-
Sage Foundation 2020	-	6,716	564	-	6,152
Subtotal carried forward	823,004	3,168,852	3,129,300	6,115	868,671

20. RESTRICTED INCOME FUNDS 2020 (Cont.)

	b/f at 01.01.20	Income	Expenditure	Transfers in / (out)	c/f at 31.12.20
Subtotal brought forward	823,004	3,168,852	3,129,300	6,115	868,671
Sall Foundation 2019/20	49,737	-	52,231	2,494	-
Sall Foundation 2020/21	-	89,552	2,202	-	87,350
Secretariat of the Convention on Biodiversity	22,387	66,652	88,273	(766)	-
Size of Herefordshire	8,753	10,023	5,045	-	13,731
Size of Wales Guyana	12,119	6,409	7,182	-	11,346
Size of Wales Kenya	4,798	18,644	23,442	-	-
Size of Wales Peru	(4,467)	44,208	-	-	39,741
Stockholm Environmental Institute	(3,100)	6,219	2,278	(841)	-
Swedbio at the Stockholm Resilience Centre	6,513	338,409	351,144	6,222	-
Timby Productions Inc	6,701	2,419	9,428	308	-
Voice	-	9,009	3,011	-	5,998
Waterloo Foundation	38,032	10,000	44,192	-	3,840
Waterloo Foundation - Covid Rollback	-	15,000	4,957	-	10,043
Wellspring Foundation - Gender	-	111,940	9,057	-	102,883
Grand total	964,477	3,897,336	3,731,742	13,532	1,143,603

FOREST PEOPLES PROGRAMME
**INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2021**

	2021 £	2020 £
Income:		
Grants	4,955,146	4,108,826
Donations	234,818	39,269
Income from Service Contracts	67,008	204,694
Other Income	24,853	17,046
Bank Interest	1,331	5,058
	<u>5,283,156</u>	<u>4,374,893</u>
Expenditure:		
UK Salaries & Fees	1,177,353	1,384,860
Overseas Staff Fees	480,523	521,825
Consultants	229,482	336,724
Other Staff Costs	36,426	13,416
Travel and Project Monitoring	86,151	83,114
Translation, Publications and Research Documents	81,774	148,235
Equipment & IT	63,852	58,448
Evaluation Costs	21,120	335
Indigenous Participation	66,853	13,177
Field Costs (incl transfers to Partners)	1,294,094	1,424,439
Workshops	12,352	5,895
Rent, Rates and Insurance	60,461	61,467
Light, Heat and Cleaning	7,914	7,226
Telephone and Communications	7,705	7,147
Communications and Visibility	22,468	11,740
Membership Subscriptions	16,395	12,438
Postage and Stationery	7,041	4,961
Depreciation	-	3,582
Sundry Expenses	1,112	2,304
Auditor's Remuneration	47,284	26,334
Bank Charges and Interest	16,977	15,698
Legal & Professional Fees	3,224	7,468
Foreign Exchange Losses	34,796	11,913
Contribution to overheads	-	-
Fundraising Costs	834	4,194
	<u>3,776,191</u>	<u>4,166,940</u>
NET SURPLUS	<u>1,506,965</u>	<u>207,953</u>

This page does not form part of the statutory accounts.

Accounts

Forest Peoples Programme

Registered Charity No. 1082158

Company Registration No. 03868836

Dutch Stichting Registration No. 41265889

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020

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FOREST PEOPLES PROGRAMME
Year ended 31 December 2020

ADMINISTRATIVE INFORMATION

Trustees/Directors

M Pimbert (Chair)
MJ Artist
C Doyle
L Erickson (appointed 8 July 2020)
S P Finn
J Frijns (resigned 8 July 2020)
R Halip (appointed 8 July 2020)
C Kalafatic (appointed 8 July 2020)
S Morrison (retired 8 July 2020)
B Tallack
R Williams (appointed 8 July 2020)

Secretary

S Roberts

**Principal Address
and Registered Office**

1c Fosseway Business Centre
Stratford Road
Moreton-in-Marsh
Gloucestershire
GL56 9NQ

Statutory Auditor

Crowe U.K. LLP
Carrick House
Lypiatt Road
Cheltenham
Gloucestershire
GL50 2QJ

Bankers

NatWest
Banbury Branch
1 Town Hall Buildings
Bridge Street, Banbury
OX16 5JS

Key Management Personnel

J Whitehead
L Claridge
F Cottrell (left 14 February 2020)
T Dixon
A Gray (started 23 March 2020)
T Griffiths
M L Henson
T Lomax
A Perram
H Tugendhat

Charity Registration Number

1082158

Company Registration Number

03868836

Dutch Stichting Registration Number

41265889

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2020.

OBJECTIVES AND ACTIVITIES

The charitable objectives as set out in Forest Peoples Programme's (FPP) governing documents are 'To promote any charitable purpose for the benefit of indigenous and local peoples and other disadvantaged communities anywhere in the world who depend on forests for their livelihoods by enabling them to preserve, conserve and protect their environment and the prudent use of its resources, promoting human rights (as set out in the United Nations Declaration of Human Rights and subsequent United Nations conventions and declarations), and by the relief of poverty and improvement of the conditions of life of those communities'.

OUR VISION

Forests are owned and controlled by forest peoples in ways that ensure sustainable livelihoods, equity and well-being based on respect for their rights, knowledge, culture and identities.

OUR MISSION

FPP supports the rights of the peoples who live in forests and depend on them for their livelihoods. We work to create political space for forest peoples to secure their rights, control their lands and decide their futures.

Our strategic goals to achieve this are:

- Get the rights and interests of forest peoples recognised in laws, policies and programmes.
- Support forest peoples to build their own capacities to claim and exercise their human rights.
- Counter top-down policies and projects that threaten the rights of forest peoples.
- Promote community-based sustainable forest management.
- Ensure equity, counter discrimination and promote gender justice.
- Inform NGO actions on forests in line with forest peoples' visions.
- Link up indigenous and forest peoples' movements at the regional and international levels.

SUMMARY OF ACTIVITIES 2020

FPP's long-term goal is improved social, economic and environmental living conditions for indigenous and tribal forest peoples, especially through actions to secure collective land rights and improve land tenure. We work towards this using a rights-based approach to help forest peoples gain control over their future through capacity building to defend their own rights, educate policy makers and develop sustainable livelihood skills for the long-term relief of poverty. FPP also carries out education and advocacy on the forest crisis with the aim of getting forests protected for sustainable use by people with secure rights.

Many communities with whom FPP's work were impacted this year by the COVID-19 pandemic. We were able to be flexible and adapt to meet the most urgent needs of Indigenous Peoples where we work and strengthened distance support to partners in response to associated travel restrictions. In several cases FPP was able to provide emergency assistance to communities and partners affected by the pandemic. (e.g. in Cameroon, Suriname, Peru, Colombia and Indonesia). FPP has documented ways that COVID-19 has affected communities with whom we work and how they have responded. Despite the challenges of the pandemic, many activities at both local and global levels continued as planned and some fieldwork proceeded with biosafety protocols carefully developed and agreed with partners (e.g. in Colombia and in Cameroon).

During 2020, we worked with indigenous and other forest peoples in Africa (Cameroon, Democratic Republic of Congo, Liberia, Kenya, Madagascar, Republic of Congo, and Uganda), South and Central America & Caribbean (Antigua, Brazil, Colombia, Costa Rica, Guyana, Panama, Paraguay, Peru and Suriname) and Asia and Oceania (Bangladesh, Indonesia, Philippines, Thailand and Tuvalu) described below under our programme themes (Legal and Human Rights, Responsible Finance and Environmental Governance).

The Legal and Human Rights Programme

The programme works with community and civil society partners to maximise the effective use of existing and innovative legal tools to support forest peoples to gain control over their traditional lands, territories and resources. Lawyers and legal experts from its nine-strong team provide legal advice and support to partners working to assert, and advocating for, forest peoples' rights through grassroots capacity-building and regional sharing activities, the use of regional and international human rights law mechanisms and international finance or commodity-specific industry grievance mechanisms, and support of legal reform and human rights advocacy at the national level.

The Strategic Legal Response Centre (SLRC), a major new package of work which began in 2019, successfully completed its pilot in 2020 (funded by Good Energies Foundation, Rainforest Fund, and Norway's International Climate and Forests Initiative). The SLRC is designed to facilitate more flexible support for legal test cases, urgent legal action response e.g. in the context of human rights defenders at risk, and with further pillars of work (a) to better support the 'community of practice' working on land rights and forests, and (b) for legal capacity building in countries where forest peoples live and where local lawyers are available but access to justice is often least accessible.

Significant disruption to operations was sustained throughout 2020 due to the COVID-19 pandemic. As well as placing LHRP colleagues, partners and their families and communities at significant personal risk, activities were inevitably curtailed or adapted to maximise safety and comply with local lockdown rules. Travel budgets for FPP and in-country lawyers were often underspent, and wherever possible donors were flexible in allowing funding allocated to travel budgets to be diverted to other project uses. While travel and field operations were thus curtailed, projects were able to continue via remote communication means. This was aided by the resilience resulting from the fact that many of the key relationships necessary for our work have been established and built over many years.

The programme also continued its support for partners seeking to overcome discriminatory laws and improve forest governance and human rights compliance. Legal reform was closely followed across the geographic and thematic portfolio of work, including EU and UK legislative moves towards mandatory due diligence for the private sector to combat deforestation and human rights impacts embodied in product imports and their associated commodity supply chains.

The programme provides extensive support to indigenous and forest peoples' organisations worldwide in global standard setting and policy processes. In 2020 the programme continued to provide support for interventions strengthening rights protections in various global standard-setting fora, including the Roundtable on Sustainable Palm Oil (RSPO), Accountability Framework Initiative (AFI), Forestry Stewardship Council (FSC) and other global policy spaces concerned with countering deforestation in commodity supply chains. Research was also conducted on the rollback of environmental and social safeguards linked to commodity production in Peru, Colombia, Indonesia, Brazil and DRC.

In 2020, the programme assisted indigenous and forest peoples and civil society partners in various countries, including Belize, Brazil, Cameroon, Colombia, Costa Rica, Democratic Republic of Congo, Guyana, Indonesia, Kenya, Liberia, Peru, Republic of Congo, Suriname, and Uganda.

The programme was supported in 2020 with grants from the Arcus Foundation, European Commission, File Foundation, Food & Agricultural Organisation, Ford Foundation, Full Circle Foundation, Good Energies Foundation, Julian Cho Society, Land Tenure Facility, the Norwegian Agency for Development Cooperation (NORAD) as part of Norway's International Climate and Forests Initiative, Rainforest Foundation US, Rainforest Fund, Sall Family Foundation, Size of Wales and the Waterloo Foundation.

The Responsible Finance Programme

The programme supported multiple and diverse grassroots and global actions in 2020 despite the pandemic. In Peru and Colombia the programme channelled emergency assistance to fifteen distinct forest peoples and territories affected by COVID-19. At the same time, FPP field projects remained active at the start and the end of the year in Peru, Colombia, Guyana, Liberia, Cameroon and Indonesia in supporting communities to challenge destructive commercial development and illegal land acquisition by loggers, miners, cattle ranchers, and oil palm growers (field activities were largely suspended due to the pandemic from April-September). Significant work was undertaken in Colombia in support of collective community-based systems for the protection of land and forest defenders.

FPP undertook fieldwork in Colombia, Peru and Indonesia alongside desk-based work (due to the pandemic) to investigate agri-commodity supply chain and international finance impacts on human rights and forests. Additional action research and advocacy was conducted on the rollback of environmental and social safeguards linked to commodity production in Peru, Colombia, Indonesia, Brazil and DRC. Evidence was also collected on mega infrastructure projects in Borneo and the Amazon basin. At the international level, the programme has continued to support the Zero Tolerance Initiative (ZTI) to end killings and violence in global supply chains, which has supported human rights and environmental defenders to make direct inputs to global meetings on supply chains, deforestation and human rights through representations to the EU, the UN and the Consumer Goods Forum (CGF). Collaboration with the *Accountability Framework Initiative* (AFI) on ethical supply chains has continued, including through training activities with communities and companies in Colombia and use of AFI guidelines in human rights impact assessment work in Indonesia.

FPP continued its focused work on the Roundtable on Sustainable Palm Oil (RSPO), the Forest Stewardship Council (FSC), High Conservation Value Forest (HCVF) and the High Carbon Stocks Approach (HCSA). Detailed inputs were also made in 2020 by FPP and partners to the Consumer Goods Forum "Forest Positive" commodity road map for the palm oil palm sector; the Global Reporting Initiative (GRI) and the Implementation Reporting Framework (IRF) of the Palm Oil Collaboration Group (POCG). In June, FPP and local partners co-hosted an international webinar with the Tropical Forest Alliance (TFA) on emerging lessons from the ground on jurisdictional programmes for sustainable commodity production in Indonesia, Malaysia and Ecuador. Sustained engagement and technical inputs were also made to EU forest policy processes and policy development on corporate governance and due diligence in coalition with like-minded NGOs and Southern partners. In the UK, FPP contributed to the UK policies and legislative proposals on sustainable trade, 'forest risk' commodities and UK finance for forests, biodiversity and climate change mitigation, including via engagement in a high-level ministerial roundtable hosted by FCDO and DEFRA in November.

The programme was supported in 2020 with grants from the Norwegian International Climate and Forest Initiative (NICFI) via the Norwegian Agency for Development Cooperation (NORAD), Accountability Framework Initiative (AFI), Climate and Land Use Alliance (CLUA) Global Programme, File Foundation, Ford Foundation, Good Energies, Land Tenure Facility, Rainforest Foundation US, Rainforest Fund, Sage Foundation, Size of Herefordshire and the Waterloo Foundation.

The Environmental Governance Programme

In 2020 the programme continued to work through its established four main thematic streams to implement its activities, the Territorial Governance stream, the Conservation and Human Rights stream, the Cultural, Biological and Knowledge Diversity stream and the Cultural and Ecological Resilience work stream. These streams are designed to help equip our partners and indigenous communities with the tools to manage and safeguard their territories as well as the political spaces to assert their rights at the national, regional and international levels.

With the impact of COVID-19 – felt very differently across the communities and partners with whom we work – there was significant change to the original plans for 2020. Key major international meetings were cancelled (UNFCCC, CBD, the World Conservation Congress) and major local programmes of work were suspended as COVID-19 spread. Despite this, work teams in EGP continued to adapt and adjust as conditions changed and work specifically focused on alleviating the impact of COVID-19 was possible, most directly through a community information campaign supported in Cameroon to inform forest communities of strategies to slow the spread of the disease, through an intra-community communication campaign in Suriname, and through developing community radio in Kenya. The programme also worked with partners in 11 countries to chronicle and demonstrate the specific impacts, and vulnerabilities, of indigenous communities to a pandemic like this, with a major report launched during the United Nations Permanent Forum on Indigenous Issues Expert Group Meeting on the pandemic (Dec 2020).

The Conservation and Human Rights stream was active in addressing human rights violations linked to governance and management practices within (and creation of new) protected areas. This included consistent, dedicated support to the on-going challenges facing Batwa communities impacted by the Kahuzi-Biega National Park in the Democratic Republic of Congo (DRC) including supporting the Batwa to present a resolution pathway that secures their forestlands and their rights, and legal support also to communities impacted by the Salonga National Park in the same country. With the release of an independent report into human rights violations linked to World Wide Fund for Nature (WWF) managed sites, the team also engaged in tracking these impacts and advocating for reform of conservation practice, particularly in East and Central Africa. In Kenya we supported the Elgon Ogiek and Sengwer communities in negotiations that led to the EU cancelling its €31 million WaTER project when the government was unable to guarantee the project would secure rather than violate community rights.

The Cultural, Biological and Knowledge Diversity team began the year co-convening a ‘human rights in the post-2020 global biodiversity framework’ conference, which issued a set of detailed recommendations for amendments to the goals and targets under negotiation in the post-2020 Global Biodiversity Framework. Despite the significant disruption to the 2020 ‘Super Year’ of biodiversity and climate change negotiations, the team also completed and launched the 2nd edition of ‘Local Biodiversity Outlooks’, a companion publication to the 5th edition of the Global Biodiversity Outlooks released by the Secretariat of the Convention on Biological Diversity. The launch, held just before the UN Summit on Biodiversity, was hugely well received and lays important groundwork for advocacy in 2021 when negotiations towards a new Global Biodiversity Framework begin again as travel restrictions are expected to ease or continue through online meetings and consultations. During the latter part of the year, those negotiations began to move again, and the team made detailed technical inputs into those discussions.

Through our Territorial Governance work in 2020, we continued to expand the scope of the Indigenous Navigator, a global innovative set of tools for Indigenous Peoples to track and assess violations of their basic rights. We support Indigenous Peoples in both Suriname and Cameroon to use the Navigator tools, and 2020 saw the development of a series of self-determined micro-projects to address key areas where human rights are persistently violated (access to citizenship in Cameroon, access to land titles, and native language instruction in Suriname, among others). We also supported self-determined development projects in Kenya (Mt Elgon Ogiek), in Colombia (Resguardo Lomoprieta) and in Peru (the autonomous nation of the Wampis) through an emerging support mechanism for direct community access.

Monitoring of threats to community and indigenous territories and lands was also launched in Colombia, extended in Guyana and supported in Indonesia in 2020. In east Africa, the Territorial Governance work stream continued to support communities in the use of TIMBY and Mapeo, both monitoring tools, to track and report on human rights violations. Our team has helped to visualise deforestation of indigenous lands over decades of encroachment by palm oil expansion in Indonesia, Colombia, Peru

and Liberia and helped to map the interconnection of sacred mountains and the importance they have for Wapichan nao culture in Guyana.

The Cultural and Ecological Resilience workstream consolidated consultations and networking towards the launch of the Global Network on Indigenous-led Education (ILED) a coalition of Indigenous Peoples' organisations, northern support organisations, donors and grant making organisations and networks, and others interested in supporting indigenous cultural revival programmes, including education and youth leadership.

The programme was funded in 2020 with grants from Swedbio at the Stockholm Resilience Centre, Arcus Foundation, Christensen Fund, European Commission, Finnish Ministry of Environment, Fondation Pour le Tri-National de la Sangha, Ford Foundation, Full Circle Foundation, Good Energies, International Labour Organisation, International Working Group on Indigenous Affairs (IWGIA), Japanese Biodiversity Fund, Ministry of France, Nia Tero Foundation, the Norwegian Agency for Development Cooperation (NORAD) as part of Norway's International Climate and Forests Initiative, Rainforest Foundation US, Rainforest Fund, Secretariat of the Convention on Biodiversity, Size of Wales, Waterloo Foundation.

DIRECTORS & TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year under review were:

M Pimbert (Chair)

MJ Artist

C Doyle

L Erickson (appointed 8 July 2020)

SP Finn

J Frijns (resigned 8 July 2020)

R Halip (appointed 8 July 2020)

C Kalafatic (appointed 8 July 2020)

S Morrison (retired 8 July 2020)

B Tallack

R Williams (appointed 8 July 2020)

All the Trustees are eligible to remain on the Board of Trustees for a five year term at which time they are eligible for re-election at the Annual General Meeting.

The Board of Trustees are entitled to appoint additional Trustees and the methods, policies and procedures within the charity for recruitment, appointments, induction and training for Trustees are continually reviewed.

ORGANISATION STRUCTURE

The charity is administered by the Trustees who meet twice a year in June and November and who have regular contact throughout the year. At the June Trustees' Meeting the governing document is reviewed to ensure activities remain within permitted guidelines. Trustees are recruited and appointed by the existing Trustees based on an assessment of skills and experience. New Trustees receive a Board pack of papers and institutional policies before attending their first meeting. At a new Trustee's first Board meeting procedures and policies are explained by existing members. There is also an induction meeting with the Director and other senior staff members as appropriate. The Audit Committee (a sub-committee of the full Board) meets twice a year in April and October, in preparation for the June and November full Board meetings.

The Coordination and Management Team (CMT) which led the organisation in operational terms and the wider Programme Coordinators Team (PCT) were restructured during the year and from July 2020 were replaced by a single Programme Coordination and Management Team (PCMT). The PCMT has a collective role in ensuring cross programme coordination and enabling FPP to remain true to its mission and values, strategic, responsive, fair, resilient, accountable and effective. It supports the development and renewal of FPP's strategy, learning from past and present work, and enhancing our

effectiveness to face complex challenges as well as contributing to finding solutions to operational challenges and funding gaps. The group meets every four to six weeks with subgroups of this team meeting between these meetings as required.

Until the end of June 2020 the CMT have been treated as the key management personnel of FPP in terms of disclosure of remuneration and related party transactions, and PCMT has been treated as the key management personnel from July 2020 onwards. Remuneration of key management personnel was approved by the Board before implementation.

WORKING WITH PARTNERS

FPP builds long term relationships with local non-governmental organisations in country, providing technical support and training to these organisations to enable them to secure their rights, control their lands and decide their futures.

Together, the FPP and its partner organisations develop programmes of work for which funding is sought. Once funding is secured activities are implemented under the terms of the respective grant. A summary of each grant's purpose is set out in Note 11.

LEGAL STATUS

The charity was incorporated as a company limited by guarantee on 29 October 1999 and registered as a charity on 24 August 2000. The liability of the company's members for its debts is limited to their guarantee to contribute such amounts as may be required, not exceeding £1, to the assets of the company if it should be wound up whilst he/she is a member or within one year after he/she ceases to be a member.

FPP is also registered as a Dutch Stichting. It has a registered address in the Netherlands. and has acquired ANBI status there. Certain trustees are also registered under the Dutch Stichting. It is organisational policy that at least one member of the Trustee Board is of Dutch nationality. During the year a Dutch bank account was opened in the name of the Stichting.

FINANCIAL REVIEW

The charity's income for charitable activities in 2020 included grants for restricted activities of £3,878k (2019: £4,033k), unrestricted fund grants of £205k (2019: £89k), service contract and other consultancy income and government grants of £230k (2019: £115k). Donations in the year were £39k (2019: £178k). Total income amounted to £4,375k (2019: £4,442k). The decrease in restricted grant income (£154k; 4%) is in part due to the funding cycle but does reflect a more challenging funding environment.

Total expenditure on charitable activities amounted to £4,109k (2019: £4,138k). These are broken down into Staff and Related Personnel Costs at £2,203k (2019: £2,027k), Direct Programme Costs at £1,734k (2019: £1,870k), Support Costs at £111k (2019: £115k) and Governance at £50k (2019: £67k). The details of these costs are in Note 4. Our transfers to partners are analysed by country in Notes 4a and 4b. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long-term working relationship) to carry out agreed activities in accordance with our funding agreements.

The funding environment in 2020 has been a complex mixture of income streams from many different funding sources to enable us to complete the many strands of work set out in our programmatic reports; we received income for 42 restricted grants in 2020 (2019: 37). It continues to be a difficult environment, with little support for flexible funding in the broadest sense. However, in 2020 we received a large flexible grant from a foundation new to FPP and although we have very few individual supporters, the funding given by them in 2020 has increased in value, which is exceptional given the context at the moment. The largest part of our funding support is from single and multi-year grants, mainly from larger foundations and government agencies, which provide much needed stability in the form of larger and longer-term projects. This support comes with demanding reporting and monitoring and evaluation conditions which have encouraged us to implement strong robust systems and demonstrate transparency across all that we do. Our largest grant, from NORAD, was due to finish at the end of 2020 but, due to COVID-19, will complete at the end of March 2021. This constituted 30% of our

expenditure in 2020. We applied for a new five year grant from NORAD but unfortunately this was not successful. Another large multi-year grant, Swedbio, did complete in December 2020 and we have been successful with a further five year grant from this funder.

We also value very highly the comparatively smaller grants we receive as these usually provide more flexibility in terms of reporting and are more responsive to urgent needs. Without them we could not undertake many of the more narrowly targeted projects that can make a huge difference to specific peoples in defined areas. Details of funding sources are shown in Note 2 to the accounts and details of how expenditure has met the objectives are set out in the summary of activities earlier in this report. The title of each income stream is detailed in Note 11.

We work closely with local partners in all the countries funded by our grants and have developed systems for due diligence assessments and capacity building to enable them to implement the activities on the ground where necessary. Due to COVID-19 it has not been possible to support partners in person in many cases but close working together online and the use of more local support has meant that we have continued to support capacity building through the year.

Total funds at 31 December 2020 amounted to £2,067k (2019: £1,859k) of which £1,144k (2019: £964k) related to Restricted Funds and £923k (2019: £894k) was available for unrestricted purposes. At 31 December 2020 there were 2 restricted fund balances in deficit (2019: 4). One grant was granted a no-cost extension after the start of its grant period which meant that activities were drawn out over longer periods of time and not completed before the year end; this will be completed in 2021 when the final tranche will be paid. The other grant had been waiting for completion of a narrative report and has since been received.

It is challenging to find support to cover our institutional costs – costs that enable us to fulfil the requirements of being a good employer, comply with best practice and good governance while supporting all of the organisation's work and smooth functioning. We have prioritised unrestricted fundraising as part of our fundraising roadmap and been successful in developing relationships with some new supporters of our general work, mission and vision. This year this has progressed more slowly than we would have wished due to the pandemic. We have also continued to selectively contract with some organisations under service level agreements which are unrestricted funds. We are still reliant on contributions towards administration costs from many of the funded projects while we actively look for separate unrestricted funding. This year saw further efforts to diversify funding for FPP's work with foundations and there has been promising progress in this area.

The Trustees are satisfied that the charity's activities during the year have met their objectives and are satisfied with the financial position at the year end.

RESERVES POLICY

The Trustees have reviewed the FPP's need for reserves in line with the guidance issued by the Charity Commission where the term "reserves" describes that part of a charity's income funds that is freely available for its general purposes at the Trustees' discretion in furtherance of any of the charity's objects.

The Trustees believe that the FPP should hold financial reserves (an Emergency Operating Reserve (EOR)) because:

- i) It has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation; and
- ii) It requires protection against catastrophic or lesser but damaging events. An EOR provides the ability to continue operating when such events might arise.

The Trustees believe that the level of the EOR should normally be the equivalent of a minimum of four months' (non-project funded) organisational operating costs plus four months' salary commitments for all staff. This would currently amount to approximately £683k. The intention of the Trustees remains that the EOR is maintained at or above this minimum level wherever possible while recognising that there will be fluctuations in reserves from year to year. At 31 December 2020, the free reserves,

excluding £41k of designated reserves, were £882k (2019: £808k). Free reserves include fixed asset investments of £334k (2019: £332k) as the investments are held in deposit accounts and bonds with a notice period and are freely available to use were the need to arise.

While this is currently higher than the minimum desired EOR we have planned to draw down £139k of reserves during 2021 in order to continue to maintain our operational capability during the year despite the loss of the NORAD grant; this would leave budgeted free reserves at the end of 2021 of £743k. We have a high chance of a large multi-year grant starting in 2022, after the current development phase completes in mid-2020. The use of these reserves will allow the organisation to have the capacity to implement this large project in future years, in addition to allowing it to actively pursue other opportunities during 2021. Our reserve position allows us this possibility during 2021 but if further funding is not forthcoming during 2021, significant changes will be needed in 2021 to ensure that reserves do not reduce below our £500k reserve floor at any point.

The Trustees recognise the need to continually build and protect our unrestricted reserves to meet the desired EOR and to build and strengthen the organisational structure, its governance, policies and procedures. The Trustees agreed, over the five years from 2019, to invest up to 10% of the current level of unrestricted reserves in fundraising to develop and nurture new sources of funding. This approach is still deemed appropriate in light of the global economic climate and the risks that this poses to the robustness of funding for the charity, but will be kept under review in the light of other calls upon reserves.

Designated reserves on the balance sheet are funds that are set aside for specific areas of work within the unrestricted funds and are considered to be sufficiently flexible to form part of the EOR if the need should arise.

INVESTMENT POLICY

The Trustees aim to hold funds in ethical investments or interest-bearing accounts wherever possible. Part of the unrestricted reserves (£334k) are held with ethical institutions (Triodos Bank and the CCLA) on deposit. For daily transactions and working capital demands the charity requires the flexibility and responsiveness that a multinational bank provides. This means that all restricted reserves and the balance of unrestricted reserves (£641k at year end) are held in interest bearing accounts with the organisation's main bank, NatWest.

FUTURE PLANS

FPP offers long term support to the communities and partner organisations it works with. To achieve this FPP's future focus will continue to be on strengthening the organisation's core capacities, developing a sustainable funding model, ensuring FPP's diverse staff are well supported, and increasing collaboration with other organisations at community, national and international levels to address the complex threats that forest communities are facing.

Strategic priorities have been set for each of the main countries in which FPP works and in each of its thematic focus areas (ranging from government regulation on trade to supporting human rights defenders); these strategic priorities reflect the emerging challenges and opportunities in each area of FPP's work – allowing agility on the one hand and continuity of engagement on the other.

The organisation will continue to work flexibly with local partners to continue to adapt to challenges resulting from COVID-19. This includes efforts to address rollbacks in social and environmental safeguards and the dangers these pose for Indigenous Peoples and their territories.

Our four strategic priorities – and their respective key activities and desired outcomes – are necessarily mutually reinforcing in order to have the biggest impact for vulnerable communities seeking to uphold their rights. Fundamentally this is a question of justice, given that the key drivers of deforestation are invariably the same drivers undermining forest peoples' rights and resilience. We are therefore committed to addressing the interconnected threats to human rights, the global climate crisis and nature.

Strategy I: Strengthen forest peoples' governance of their forest territories and communities

The heart of our work is partnering with local forest communities, often over decades, in joint activities geared towards strengthening the management of their lands for future generations and a stable global climate in line with their long-term visions, traditional knowledge and customary laws. We want to deepen this crucial groundwork in specific locations and broaden its impact by connecting communities together in a movement for realising those visions, strengthening their systems of self-government and sustainably managing their forest lands and territories as a key contribution to addressing the climate crisis and enhancing their resilience to it. For example, activities include working behind the scenes in countries to support local civil society; supporting local monitoring and evidence generation; and advocating as part of global coalitions on rights-based forest protection.

Strategy II: Ramp up action to challenge human rights abuse in agricultural and extractives supply chains at the tropical forest frontier

To further this strategy our activities combine accompaniment of local struggles of Indigenous Peoples with global level action to seek redress and engagement with actors in global and national supply chains, and legislative change in producer and consumer countries. We want to continue to facilitate the Zero Tolerance Initiative for killings and violence in deforestation-risk supply chains and to deepen our impact including in Colombia, Peru, Cameroon, Liberia and Indonesia. We are already active members of the Roundtable on Sustainable Palm Oil (RSPO) and have shaped – and continue to shape – the policies and standards of the Forest Stewardship Council (FSC) and the Accountability Framework Initiative (AFI). We will continue active dialogue with companies including major consumer goods manufacturers and European supermarket chains on ethical supply chains, human rights and deforestation. We will strengthen collaboration with other organisations to achieve systemic change and use strategic fora such as the UN Forum on Business and Human Rights. In addition we will play an active role in making sure human rights is addressed in strategic policy spaces including in the development of the High Carbon Stocks Approach (HCSA) and the Jurisdictional Approach.

Strategy III: Use the law to leverage change

We will continue to integrate legal expertise into all our work – from accompaniment of communities facing external threats to detailed engagement on legislative reform. We aim to continue the growth of the Strategic Legal Response Centre which builds on our Legal and Human Rights Programme's 30-year experience of using the law to protect forest peoples' rights and deliver real accountability. The Centre is an innovative initiative that supports Indigenous Peoples and local communities dependent on tropical forests to access justice and make effective use of domestic and international law. It works in alliance with other key actors including University law schools, civil society and those in private practice. The Centre builds on our long track record of legal expertise in accompanying communities and making strategic use of a wide range of judicial and non-judicial mechanisms at both national and international levels.

Strategy IV: Influence international policy

We will continue to support indigenous and local community representatives to bring local and national cases directly into international policy making circles, and ensure that global policy is informed by, and created in consultation with, strong community voices. There will be at least three areas of focus in the coming years. First, European Union reform is now moving in the direction of new human rights due diligence regulation for companies, and a parallel regulation obliging

companies to also undertake the necessary due diligence to minimise the forest and climate footprint of products the EU market such as those containing palm oil, soya and leather.

The second push is on addressing the drivers of violence and intimidation for peoples and communities at the forest frontier targeting investors and downstream companies – known as the Zero Tolerance Initiative.

Third, putting indigenous and local community stewardship at the heart of the conversation about saving nature. We will continue supporting the wider Indigenous Peoples' movement globally and work in partnership with others such as the UN Secretariat of the Convention on Biological Diversity (CBD). We will promote and model rights-based conservation and push for greater material and financial support for community-led conservation.

FUNDRAISING ACTIVITIES

The Trustees reviewed the charity's fundraising at the Annual General Meeting in 2020 and also at the December 2020 Board Meeting. CMT/ PCMT monitors fundraising throughout the year. Fundraising expenses are categorised in terms of staff time taken to write funding proposals and budgets together with some small pieces of consultancy advice about fundraising. Many proposals are for grants from funders with whom we have existing relationships and so are often part of the grants that are in progress. Applications to new funders or for different pieces of work can take more time to prepare and put together but the staff time is not an additional cost to that contracted to carry out the project work. Fundraising costs are reported in the Statement of Financial Activities as £58k (2019: £52k). The charity had no fundraising activities requiring disclosure under s162A of the Charities Act 2011.

PUBLIC BENEFIT

The Trustees have regard to the Charity Commissioners' guidance on public benefit and the activities carried out are consistent with the requirements. The overseas projects carried out are to assist local communities to improve their living conditions and environment. Taking the Charity Commission's guidance into consideration, the Trustees are satisfied that our public benefit requirements have been met.

RISK MANAGEMENT POLICY

The Board is ultimately accountable for dealing with risk.

The identification and assessment of risks is done by management on a rolling basis with the Board able to add, subtract, elevate or relegate.

The assessment of gross risk is based on:

- Severity of impact
- Likelihood of occurrence

In order to meet its fiduciary responsibilities and govern FPP to achieve its mission most effectively, the involvement of the Board can be described as:

- Input to identification and oversight of 'High Level' risks and opportunities. A 'High Level' risk can be strategic (does this risk mean that FPP does not make a difference?) or Operational (does this risk fundamentally threaten FPP's ability to continue?)
- Sets risk appetite
- Seeks reassurance that **processes** are in place for managing operational risks rather than getting into the detail of management
- Monitors 'High Level' risks
- Holds management accountable for running the processes and taking mitigating actions
- Receives reports of critical incidents (e.g. major fraud, kidnap)

The Board also signs off on policies which have a high-risk component (e.g. staff security).

The risk register is the primary tool used by the Board to monitor risk. At each Board meeting management reports on the movement in the 'High Level' risks (getting worse, staying the same, getting better) that have occurred because of changes in the operating environment or management action.

The 'High Level' risks with the highest score identified in the most recent review of the register in November 2020 and mitigating actions are:

1. Risk – Health threat to indigenous populations from Covid. Covid used as cover for increased deforestation and human rights abuses by government and other actors.

Mitigation – Support and emergency funding to partners, sharing covid protocols between partners and communities, engagement with NGO community, states and other actors.

2. Risk – Reduced opportunities to fund programme due to global shifts in funding, government policy and Covid downturn.

Mitigation – Energetic pursuit of new funding relationships, ongoing close engagement with key donors, use of funding roadmap and planning tools to diversify and expand funding, close monitoring of reserve position and forecasting.

3. Risk – Very limited ability for international travel and staff working from home due to Covid.

Mitigation – Set up and operation of technical solutions to maintain communication and other work (e.g. Zoom, WhatsApp) for staff and with partners. Use of welfare managers for staff. Deliberate and proactive engagement with partners.

FPP has continued to take steps to further strengthen safeguarding across its work including through the development and rollout of its code of conduct, safeguarding policy and adapted partner due diligence methodology. Training has been carried out with all staff in 2020, with further development planned in 2021.

During 2020 FPP has not needed to report any safeguarding or fraud incidents to the Charity Commission or grant funders.

COVID-19

The Trustees and the management team have been monitoring the impact and potential impact of COVID-19 both directly on the charity's activities and indirectly in its areas of operations throughout the year from the start of the pandemic, through reviewing changing UK and other government policy and advice and through wider information gathering. The main considerations are as follows:

• Operational

The Trustees and the management team implemented a business continuity plan which requires all staff to operate in line with government guidelines and work remotely wherever practicable with strict protocols for limited head office access. Communications and on-line collaboration tools are being used within the charity that allow for efficient remote working and the charity's IT facilities are adequate to maintain operations on this basis for the foreseeable future. The Trustees and the management team are mindful of the differing pressures on individual members of staff, and also of the fact that these pressures change as the position nationally and locally develops during 2021.

• Fundraising

FPP has received supportive messages from key donors expressing solidarity with the charity and the communities with whom we work and have offered greater flexibility with how current grant funding is spent. Competition for funding is more intense and in some cases the amount of funds available overall lower. Our projections for 2021 take account of this. The significant negative economic impact on all countries will continue to effect the amount of funding that donors have at their disposal. However, it is likely that areas such as climate change and biodiversity will still be prioritised.

• Staff

The charity has been using, and is continuing to use, the UK government's furlough scheme in order to support employees who would otherwise have been "laid off" or made redundant during this crisis.

- **Reserves**

FPP's reserves are in a healthier position than at the end 2020 compared to the prior year but will be significantly impacted in 2021, in part due to the pandemic. See reserves note above for further detail.

- **Investments**

The Charity does not hold direct investments, but it is aware that the interest-bearing accounts that it does hold are linked to an investment portfolio held by Triodos and the CCLA. Therefore, income from those funds will fall but this is an immaterial income stream for FPP.

- **Charitable Income and Activities**

The impact on the Charity over the last year has been a suspension of all international travel and a slowdown or cessation of FPP and partner field activities as the virus reached the fragile areas where the charity works. However travel within countries has been less effected and many activities have been able to continue. If, as is hoped, international travel resumes during 2021, more direct support and work can recommence. The reduction in funding, however, will continue to impact on the activities that can be undertaken.

- **Going Concern**

A fully revised forecast for 2021 was reworked during March and presented to the Audit & Finance Committee. This takes account of funding changes and updated information in the first quarter.

As at the date of signing these financial statements, the Trustees' and the management team's forecasts up to 31 December 2022 indicate that the Charity will be able to continue to operate as a going concern. Even the most pessimistic scenario shows that the organisation can continue to operate as a going concern, albeit at a much lower level and capacity than present. The Trustees and the management team are regularly monitoring the position to determine the right way forward as events unfold.

RELATED PARTIES

The related party transactions during the year are disclosed in Note 14.

TAXATION STATUS

The Company is a charity within the provisions of the ICTA 1988 (Income and Corporation Taxes Act) and hence no corporation tax is payable on income received, which is properly applied for its primary purpose.

CHARITY GOVERNANCE CODE

In 2019 the Trustees carried out a review of the Charity Governance Code and concluded that FPP follows most of the guidance recommended by the Code. The Board will continue to consider any further areas of development, particularly in the light of updates to the code in 2020, and make changes as appropriate.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of FPP for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act and the provisions of the charity's constitution. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418(2) of the Companies Act 2006) of which the company's auditors are unaware and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

AUDITORS

A resolution will be put to the Annual General Meeting proposing that Crowe U.K. LLP will be re-appointed as auditor.

ON BEHALF OF THE BOARD:

.....*Signature redacted for fraud prevention*.....

R Williams

TRUSTEE

Date:

27 April 2021

Opinion

We have audited the financial statements of Forest Peoples Programme ('the charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 15 and 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within transfers to partners, the timing of recognition of grant income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, designed audit procedures to test the timing of grant income, reviewing accounting estimates for biases, reviewing regulatory correspondence including that with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signature redacted for fraud prevention

Tara Westcott
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
Carrick House
Lypiatt Road
Cheltenham
Gloucestershire
GL50 2QJ

Date: 29 April 2021

FOREST PEOPLES PROGRAMME
STATEMENT OF FINANCIAL ACTIVITIES
[incorporating an income and expenditure account]
For the year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2020	2020	2020	2019
	Note	£	£	£	£
Income from					
Charitable Activities	2	430,558	3,882,962	4,313,520	4,235,861
Donations		29,246	10,023	39,269	178,103
Other Income		13,152	3,894	17,046	21,582
Bank Interest		4,601	457	5,058	6,935
Total		477,557	3,897,336	4,374,893	4,442,481
Expenditure on					
Charitable Activities	4	408,483	3,700,844	4,109,327	4,137,947
Raising Funds		26,715	30,898	57,613	51,550
Total		435,198	3,731,742	4,166,940	4,189,497
Net Income	5	42,359	165,594	207,953	252,984
Other recognised gains and losses					
Transfers between funds		(13,532)	13,532	-	-
Net movement in funds		28,827	179,126	207,953	252,984
Reconciliation of Funds:					
Total funds brought forward:		894,153	964,477	1,858,630	1,605,646
Total funds carried forward:	11, 12	922,980	1,143,603	2,066,583	1,858,630

The notes on pages 23 to 43 form part of these financial statements

	Note	2020 £	2019 £
Intangible Fixed Assets:			
Website	7	-	3,582
Fixed Assets:			
Interest Bearing Deposit Accounts	8	333,683	331,801
Current Assets:			
Debtors	9	229,364	524,187
Cash at Bank and in hand		1,730,648	1,191,311
		<u>2,293,695</u>	<u>2,050,881</u>
Current Liabilities:			
Amounts falling due within one year			
Creditors	10	227,112	192,251
Net Assets		<u>2,066,583</u>	<u>1,858,630</u>
The funds of the charity:			
Restricted Income Funds	11	1,143,603	964,477
Unrestricted Funds	12	922,980	894,153
Total charity funds		<u>2,066,583</u>	<u>1,858,630</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. These financial statements have been prepared in accordance with the Companies Act 2006 and Financial Reporting Standard 102. The financial statements on pages 20 to 43 were approved and authorised for issue by the Trustees on 27 April 2021 and signed on their behalf by:

Signature redacted for fraud prevention

R Williams

TRUSTEE

The notes on pages 23 to 43 form part of these financial statements

	Note	2020 £	2019 £
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	15	548,074	(424,922)
Cash flows from investing activities			
Interest from investments		5,058	6,935
<i>Net cash provided by investing activities</i>		5,058	6,935
<i>Change in cash and cash equivalents in the reporting period</i>		553,132	(417,987)
Cash and cash equivalents at the beginning of the reporting period		1,523,112	1,999,826
Change in cash and cash equivalents due to exchange rate movements		(11,913)	(58,727)
<i>Cash and cash equivalents at the end of the reporting period</i>	16	2,064,331	1,523,112

The notes on pages 23 to 43 form part of these financial statements

1. ACCOUNTING POLICIES

Company Information

Forest Peoples Programme is a registered charity and as such is a non-profit making organisation. The number of members at 31 December 2020 is 9 and their liability on a liquidation is limited to £1 each. Forest Peoples Programme is registered as a company limited by guarantee with no share capital, in England and Wales under number 03868836 and its registered office is 1c Fosseyway Business Centre, Stratford Road, Moreton-in-Marsh, GL56 9NQ. Forest Peoples Programme is a Public Benefit Entity registered with the Charity Commission under number 1082158. Forest Peoples Programme is also registered as a Dutch Stichting.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standards.

Income

All income is accounted for gross.

Income from donations and grants, including government grants, is included in income when there is evidence of entitlement, the amount can be measured and the receipt is probable. When donors impose conditions which have to be fulfilled before the charity becomes entitled to such income, the receipt of income is not included in income until the pre-conditions for use have been met. Investment income is included when receivable.

Expenditure

All expenditure is accounted for gross, including irrecoverable VAT, and is recognised on an accruals basis as a liability is incurred. Expenditure is allocated to specific projects and administration costs are allocated against projects in accordance with the terms of the project contracts.

Allocation of Costs

The Charitable Activity Costs include all costs attributable to delivering and supporting the main charitable activities of the organisation. All support costs are allocated to Charitable Activities.

The expenditure on raising funds is the cost of applying for new and renewing existing grants.

Contributions to Overheads are apportioned to contracts in accordance with agreed contract terms. They are allocated to specific overheads when the budget lines within a grant agreement specify that this is the case. For most of our grants this is not the case and overhead contributions are set against the unrestricted overhead and staff costs of the organisation within the financial year.

Field Costs are part of Charitable Activity Costs. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long term working relationship) to carry out agreed activities in accordance with our funding agreements.

Intangible Fixed Assets and Amortisation

Intangible fixed assets with a value greater than £2,000 are capitalised at cost and written off by equal annual instalments over their expected useful lives (website: 3 years).

Financial Instruments

With the exception of fixed asset investments as noted below, the charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like accounts receivable and trade and other accounts payable.

Basic financial assets and liabilities that are payable or receivable within one year, typically trade payables or receivables, are measured initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

Fixed asset investments are investments held for the longer term and deposits, with a maturity of longer than three months. Deposits within fixed asset investments are held as long term cash deposits i.e for longer than twelve months, and earn a fixed rate of interest. Cash which is needed for daily grant expenditure is held as cash and cash in hand. Some bank accounts are interest bearing but the balances on these accounts fluctuate on a regular basis.

Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds: these are funds which can be used in accordance with the general charitable objects of the charity at the discretion of the Trustees. Within the unrestricted funds are designated funds which are balances set aside for specific areas of work by the Programme Coordination and Management Team. This separation is an internal matter and the funds are deemed to be fully flexible.
- Restricted funds: these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Going Concern

FPP normally produces annual budgets and forecasts which take into account expected changes in the funding streams and which demonstrate that the charity will be able to continue to operate for the foreseeable future. These budgets have been reconsidered in the light of the COVID-19 pandemic. The charity has identified secured funding over the next 12-18 months. It has also identified grant funding renewals and opportunities which have been applied for or are in the process of being applied for and which the Trustees have a high expectation will be successfully secured. Based on this funding and the related expenditure models the Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence and meet all its obligations as they fall due in the normal course in the short to medium term. The Trustees have set out their analysis of the ways in which the COVID-19 pandemic is likely to impact the charity in the Trustees' Annual Report. On this basis, the Trustees consider it appropriate to continue to prepare the financial statements on the going concern basis.

Foreign Currencies

Transactions in foreign currencies are recorded at monthly rates during the year. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

Presentational and Functional Currency

The functional currency of FPP is considered to be pounds sterling because it is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling.

Pensions

Auto-enrolment was applicable for FPP from 1 July 2016 and the charity follows the guidelines for pension contributions according to the auto-enrolment rules. The pension scheme is a defined-contribution scheme administered by Aviva. Eligible staff are auto-enrolled, unless they request to opt-out. Staff may contribute more than the statutory minimum contributions for

employees. The charity follows the minimum contribution levels for employers. Pensions are allocated across funds in the same way as salary costs.

Operating Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Irrecoverable VAT

The company is not registered for VAT and all VAT incurred on expenditure is included as part of the cost of the item concerned.

Judgments in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include the following:

Accruals

Included in accruals are liabilities where the amount and/or timing of its settlement is uncertain. An accrual is only recognised where:

- There is a present obligation at the reporting date as a result of a past event;
- It is probable that a transfer of economic benefit will be required in settlement; and
- The amount of the settlement can be estimated reliably.

Deferred Income

Income is recognised when there is evidence of entitlement, the amount can be measured and the receipt is probable. Where terms and conditions have not been met, or, uncertainty exists as to whether FPP can meet the terms and conditions otherwise within its control, the income is not recognised but deferred as a liability until it is probable that the terms and conditions imposed can be met.

2. INCOME FROM CHARITABLE ACTIVITIES

RESTRICTED INCOME GRANTS	2020	2019
	£	£
Arcus Foundation - DRC	13,538	59,682
Arcus Foundation - Liberia	21,484	-
Arcus Foundation - RoC	105,600	-
Arcus Foundation - Sumatra	94,175	-
Arcus Foundation - Uobdu	5,224	-
The Ashden Trust	53,500	-
Both Ends	17,098	-
Christensen Fund	-	38,760
Climate and Land Use Alliance Indonesia	-	236,220
Climate and Land Use Alliance	164,319	118,110
Climate Justice	18,657	-
European Commission - Cameroon	266,212	245,071
European Commission - ENRTP	-	266,231
European Commission - Guyana	-	(8,094)
European Commission - Liberia	68	51,948
European Commission - Peru	-	14,221
File Foundation	20,726	-
Fondation pour le Tri-national de la Sangha	8,929	-
Ford Foundation	207,234	-
Ford Foundation Peru Colombia	200,000	231,664
Full Circle Foundation	117,188	87,258
Good Energies Foundation	133,573	107,759
Inobu	12,320	-
Institute for Global Environmental Strategies	14,387	-
International Institute for the Environment and Development	-	13,064
International Labour Office	13,398	102,926
IWGIA - Making SDGS work for indigenous peoples	144,982	204,677
IWGIA - Bridging Grant	87,579	-
Ministry of the Environment, Finland	17,699	30,973
Ministry of France	-	9,000
Nia Tero Foundation	49,362	52,846
Norwegian Agency for Development Cooperation	1,232,657	1,394,518
Rainforest Alliance	-	22,405
Rainforest Fund - Costa Rica	29,717	15,957
Rainforest Fund - Cameroon	15,625	-
Rainforest Fund - Legal	-	15,748
Rainforest Foundation US	86,381	100,517
Sub total	3,151,632	3,411,461

2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)

RESTRICTED INCOME GRANTS	2020	2019
	£	£
Sub total brought forward	3,151,632	3,411,461
RRI Agribusiness	-	8,075
RRI via Katiba Institute	-	6,163
RRI Kenya SRM	1,527	-
Sage Foundation	6,716	15,041
Sall Foundation 2019/20	-	51,163
Sall Foundation 2020/21	89,552	-
Samdhana Institute	-	4,667
Secretariat of the Convention on Biodiversity	66,652	89,663
Size of Wales Guyana	6,409	22,081
Size of Wales Kenya	18,644	42,000
Size of Wales Peru	44,208	-
Stockholm Environmental Institute	6,219	31,631
Swedbio at the Stockholm Resilience Centre	338,409	278,199
Timby	2,419	8,268
Torres Strait	-	5,261
Voice (Oxfam Novib)	9,009	-
Waterloo Foundation	10,000	50,000
Waterloo Foundation - Covid 19 Response	15,000	-
Wellspring Foundation - Gender	111,940	-
WCMC	-	9,000
Grand Total	<u>3,878,336</u>	<u>4,032,673</u>
RESTRICTED INCOME OTHER	2020	2019
	£	£
Service Contracts	4,626	33,146
Other Consultancies	-	19,486
	<u>4,626</u>	<u>52,632</u>
TOTAL RESTRICTED INCOME	<u>3,882,962</u>	<u>4,085,305</u>
UNRESTRICTED INCOME	2020	2019
	£	£
Grants	205,347	88,509
UK Coronavirus Job Retention Scheme	25,144	-
Service Contracts	200,067	62,047
	<u>430,558</u>	<u>150,556</u>
TOTAL INCOME FROM CHARITABLE ACTIVITIES	<u>4,313,520</u>	<u>4,235,861</u>

3. TAXATION

As a charity, FPP is generally exempt from corporation tax on income it receives which is properly applied for its charitable purpose.

4. CHARITABLE ACTIVITY COSTS

	Note	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
Staff and Related Personnel Costs					
UK Salaries & Fees		276,718	1,062,962	1,339,680	1,253,800
Overseas Staff Fees		136,661	376,925	513,586	519,024
Consultants		45,090	291,634	336,724	238,511
Other Staff Costs		12,326	1,090	13,416	15,655
		<u>470,795</u>	<u>1,732,611</u>	<u>2,203,406</u>	<u>2,026,990</u>
Direct Programme Costs					
Travel and Project Monitoring		9,075	74,039	83,114	266,528
Translation, Publications and Research Documents		6,906	141,329	148,235	76,294
Equipment & IT		43,231	15,217	58,448	52,261
Evaluation Costs		-	335	335	-
Indigenous Participation		-	13,177	13,177	129,573
Field Costs (incl transfers to Partners) 4a		32,957	1,383,618	1,416,575	1,252,351
Workshops		-	5,895	5,895	75,925
Emergency Payments		-	7,864	7,864	17,254
		<u>92,169</u>	<u>1,641,474</u>	<u>1,733,643</u>	<u>1,870,186</u>
Support Costs					
Rent, Rates and Insurance		51,330	10,137	61,467	54,671
Light, Heat and Cleaning		6,981	245	7,226	8,029
Telephone and Communications		5,679	1,468	7,147	7,761
Communications and Visibility		2,850	8,890	11,740	10,401
Membership Subscriptions		2,627	9,811	12,438	16,563
Postage and Stationery		3,357	1,604	4,961	4,227
Depreciation		3,582	-	3,582	3,566
Sundry Expenses		2,160	144	2,304	10,237
		<u>78,566</u>	<u>32,299</u>	<u>110,865</u>	<u>115,455</u>
Governance					
Auditor's Remuneration		20,810	5,524	26,334	44,991
Bank Charges and Interest		5,767	9,931	15,698	15,843
Legal & Professional Fees		5	7,463	7,468	5,755
		<u>26,582</u>	<u>22,918</u>	<u>49,500</u>	<u>66,589</u>
Contribution to overheads		(271,445)	271,445	-	-
Foreign Exchange Losses		11,816	97	11,913	58,727
Total Charitable Activities		<u>408,483</u>	<u>3,700,844</u>	<u>4,109,327</u>	<u>4,137,947</u>

4a. FIELD COSTS

	2020	2019
	£	£
Transfers to Partners By Country:		
Antigua and Barbuda	16,714	10,504
Bangladesh	31,117	17,083
Brazil	2,204	-
Cameroon	186,686	223,502
Central Africa Republic	-	7,502
Colombia	203,423	148,993
Costa Rica	14,293	13,353
Democratic Republic of Congo	44,430	63,500
Ecuador	198	-
Guyana	65,775	44,278
Indonesia	226,564	258,543
Kenya	55,029	5,903
Liberia	34,599	37,599
Madagascar	16,541	10,504
New Zealand	-	3,937
Panama	26,918	17,083
Paraguay	5,233	-
Peru	204,593	137,019
Philippines	25,838	12,111
Republic of Congo	4,264	28,887
Suriname	83,394	112,842
Thailand	26,022	12,618
Tuvalu	16,378	11,417
Uganda	4,849	9,943
	1,295,062	1,187,121
Equipment for Partners	62,926	27,928
Other Field Costs	58,587	37,302
	1,416,575	1,252,351

4b. TRANSFERS TO PARTNERS

		2020	2019
		£	£
Transfers to Significant Partners:			
Association Okani	Cameroon	185,705	223,155
Cabildo Resguardo Indígena Cañamomo Lomapieta	Colombia	63,543	33,846
Centre d'Accompagnement des Minorités Vulnérables	Democratic Republic of Congo	33,429	34,952
Comisión Intereclesial de Justicia y Paz	Colombia	36,480	39,189
Corporación Desarrollo Solidario	Colombia	25,806	24,815
Corporación Río Cauca Palenke	Colombia	33,877	36,923
Federación de Comunidades Nativas del Ucayali y Afluentes (FECONAU)	Peru	41,514	28,318
Fundación para la Promoción del Conocimiento Indígena	Panama	26,918	21,240
GTANW (Wampis)	Peru	52,587	36,461
Indepaz	Colombia	46,626	977
Instituto de Defensa Legal	Peru	99,859	56,021
Organisation pour le Développement et les Droits Humains au Congo	Republic of Congo	-	27,799
Pusaka	Indonesia	-	83,126
Social Entrepreneurs for Sustainable Development	Liberia	31,965	29,460
South Central Peoples' Development Association	Guyana	47,689	20,444
Stichting Vids	Suriname	83,394	112,842
Unnayan Onneshan	Bangladesh	31,117	17,727
Yayasan Masyarakat Kehutanan Lestari	Indonesia	179,371	81,678
Other		275,182	278,148
		1,295,062	1,187,121

100% of transfers to partners (2019: 100%) are made to institutions. No transfers are made to individuals (2019: £nil)

5. NET INCOME

	2020	2019
	£	£
Net income is stated after charging:		
Operating lease costs	44,865	40,389
Statutory audit services for the current year	17,820	14,550
Statutory audit services for the prior year	-	225
Non-statutory audit services for the current year	3,733	21,838
Non-statutory audit services for the prior year	3,052	850

6. STAFF COSTS & TRUSTEES' REMUNERATION

	2020	2019
	£	£
Wages & Salaries	1,233,425	1,155,788
Social Security Costs	117,062	117,881
Pension Costs	32,989	28,758
Overseas Staff	520,504	514,522
Total	1,903,980	1,816,949

	2020	2019
Number of Employees receiving remuneration in the year in the following bands:		
£60,000 - £70,000	3	2
£70,000 - £80,000	-	1
£80,000 - £90,000	1	1

The average headcount was 50 (2019: 47). The average Full Time Equivalent headcount was 42 (2019: 40).

During the year no remuneration was paid to the Trustees (2019: £NIL). Travel and subsistence expenses costs were reimbursed to 1 Trustee (2019: 4 Trustees) of £78 (2019: £425).

During the year key management personnel were remunerated in total £621,419 (2019: £222,713). During the year the management structure was changed to replace two management committees with one larger body. The 2020 figure therefore includes 5 additional staff.

7. INTANGIBLE FIXED ASSETS

	Website
Cost	£
Balance At 1 January 2020	10,699
Balance at 31 December 2020	10,699
Amortisation	
Balance At 1 January 2020	7,117
Charges in the Year	3,582
Balance at 31 December 2020	10,699
Net Book Value at 31 December 2019	3,582
Net Book Value at 31 December 2020	-

8. FIXED ASSET INVESTMENTS

	£
Balance at 1 January 2020	331,801
Interest earned during the year	1,882
Cash withdrawal in the year	-
Balance at 31 December 2020	<u>333,683</u>

The total value of the funds are held within UK registered banks.

9. DEBTORS

	2020	2019
	£	£
Prepayments	23,558	47,473
Accrued income on contracts	185,634	469,927
Staff advances	8,000	6,787
Other Debtors	12,172	-
	<u>229,364</u>	<u>524,187</u>

10. CREDITORS

	2020	2019
	£	£
Accounts Payable	70,212	91,730
Accruals	83,493	68,117
Taxation and Social Security	73,407	32,404
	<u>227,112</u>	<u>192,251</u>

11. RESTRICTED INCOME FUNDS

	b/f at 01.01.20	Income	Expenditure	Transfers in / (out)	c/f at 31.12.20
	£	£	£	£	£
Arcus Foundation - DRC	41,670	13,538	44,477	-	10,731
Arcus Foundation - Liberia	-	21,484	20,037	-	1,447
Arcus Foundation - RoC	-	105,600	25,438	-	80,162
Arcus Foundation - Sumatra	-	94,175	81,329	-	12,846
Arcus Foundation - Uobdu	-	5,224	95	-	5,129
Ashden Foundation	-	53,500	1,545	-	51,955
Both Ends	-	17,098	17,098	-	-
Christensen Fund	24,197	-	24,999	802	-
Climate and Land Use Alliance - 2019/20	60,464	-	62,956	2,492	-
Climate and Land Use Alliance - 2020/21	-	164,319	95,991	-	68,328
Climate Justice Resilience Fund	-	18,657	10,993	-	7,664
Crowdfunder - Uchunya	-	-	(906)	-	906
European Commission Cameroon	116,880	266,212	250,482	-	132,610
European Commission Liberia	2,624	68	757	(1,935)	-
File Foundation	-	20,726	20,726	-	-
Fondation pour le Tri-national de la Sangha	-	8,929	3,373	-	5,556
Food and Agriculture Organisation	9,122	4,626	14,141	393	-
Ford Foundation	-	207,234	207,234	-	-
Ford Foundation Peru and Colombia: 2019-2021	78,409	200,000	166,163	-	112,246
Forest Stewardship Council	1,905	-	1,461	(444)	-
Full Circle Foundation	23,380	117,188	72,434	-	68,134
Good Energies Foundation	98,124	133,573	231,697	-	-
Inobu	-	12,320	14,049	-	(1,729)
Institute for Global Environmental Strategies	(3,906)	14,387	10,312	(169)	-
International Labour Office	24,553	13,398	37,651	(300)	-
IWGIA - Making SDGs work for indigenous people	71,448	144,982	108,409	-	108,021
IWGIA - Bridging Grant	-	87,579	84,175	-	3,404
Ministry of the Environment Finland	6,692	17,699	25,233	842	-
Ministry of France	811	-	811	-	-
Natural Justice	-	3,894	3,894	-	-
Nia Tero Foundation	35,570	49,362	88,453	3,521	-
Norwegian Agency for Development Cooperation	205,982	1,233,114	1,229,269	-	209,827
Rainforest Alliance - AFI	-	-	17,321	-	(17,321)
Rainforest Fund - Costa Rica	-	29,717	29,717	-	-
Rainforest Fund - Cameroon	-	15,625	14,568	-	1,057
Rainforest Fund - Legal	2,958	-	3,029	71	-
Rainforest US	17,208	86,381	102,043	-	1,546
RRI Kenya SRM	(752)	1,527	752	(23)	-
Sage Foundation 2019	5,665	-	6,530	865	-
Sage Foundation 2020	-	6,716	564	-	6,152
Subtotal carried forward	823,004	3,168,852	3,129,300	6,115	868,671

11. RESTRICTED INCOME FUNDS (cont'd)

	b/f at 01.01.20	Income	Expenditure	Transfers in / (out)	c/f at 31.12.20
Subtotal brought forward	823,004	3,168,852	3,129,300	6,115	868,671
Sall Foundation 2019/20	49,737	-	52,231	2,494	-
Sall Foundation 2020/21	-	89,552	2,202	-	87,350
Secretariat of the Convention on Biodiversity	22,387	66,652	88,273	(766)	-
Size of Herefordshire	8,753	10,023	5,045	-	13,731
Size of Wales Guyana	12,119	6,409	7,182	-	11,346
Size of Wales Kenya	4,798	18,644	23,442	-	-
Size of Wales Peru	(4,467)	44,208	-	-	39,741
Stockholm Environmental Institute	(3,100)	6,219	2,278	(841)	-
Swedbio at the Stockholm Resilience Centre	6,513	338,409	351,144	6,222	-
Timby Productions Inc	6,701	2,419	9,428	308	-
Voice	-	9,009	3,011	-	5,998
Waterloo Foundation	38,032	10,000	44,192	-	3,840
Waterloo Foundation - Covid Rollback	-	15,000	4,957	-	10,043
Wellspring Foundation - Gender	-	111,940	9,057	-	102,883
Grand total	964,477	3,897,336	3,731,742	13,532	1,143,603

Transfers between funds are the final exchange differences on restricted funds as they come to a close, being transferred to unrestricted funds. The funds in currency have been spent in full.

Arcus Foundation - DRC

Support on a project to address critical priorities identified in the revised version of the Conservation Action Plan for Great Apes, in Eastern Democratic Republic of Congo (July 2015).

Arcus Foundation - Liberia

Customary tenure on conservation principles – scoping mission.

Arcus Foundation – Republic of Congo

Messok Dja Great Apes conservation and human rights sustainable stewardship.

Arcus Foundation – Sumatra

A jurisdictional approach to securing land around Tanjung Puting National Park.

Arcus Foundation – Uobdu

Capacity support of United Organisation for Batwa Development in Uganda (UOBDU) under FPPs Forest visions project that supports communities to focus on their own visions for their forests and landscapes.

Ashden Foundation

To hold Palm Oil Companies accountable for the misdeeds of their 'shadow companies'.

Both Ends

Sengwer Women's Traditional Singing Group take a stand: lobby and advocacy related to cultural and biological conservation in Embobut Forest.

11. RESTRICTED INCOME FUNDS (cont'd)**Christensen Fund**

Support for capacity development of and direct representation of Indigenous Peoples in global policy processes such as the Strategic Plan for Biodiversity and the Sustainable Development Agenda. Also support to develop the 2nd Local Biodiversity Outlooks: Indigenous Peoples' and Local Communities' Contributions to the Implementation of the Strategic Plan for Biodiversity 2011-2020 (LBO-2).

Climate and Land Use Alliance (CLUA) 2019/20 and 2020/21

Support to ensure global policies, intergovernmental and private sector initiatives, and finance for forest and climate protection address the drivers of tropical deforestation and enable increased recognition of forest peoples' rights.

Climate Justice Resilience Fund

Support the Zero Tolerance Initiative.

Crowdfunder - Uchunya

Support for the Santa Clara de Uchunya community.

European Commission Cameroon

A grant to finance the implementation of the Action entitled 'Supporting the active participation of Indigenous Peoples' CSOs in natural resource management and decision making in Cameroon's South and East forest zone'.

European Commission Liberia

Support for the project entitled: Land Rights in Liberia: equitable access to land for the poor and marginalised in Nimba, Lofa, Bong and Margibi counties.

File Foundation

Conduct legal and regulatory research on environmental and social regulatory rollback in the top five tropically forested countries: Brazil, DRC, Indonesia, Colombia, and Peru.

Fondation pour le Tri-national de la Sangha

Independent evaluation and technical support for the revision of the management plan for the Lobeke National Park, Cameroon.

The Food and Agriculture Organization of the United Nations

For provision of "Training and distance coaching to guide and support an implementation of FPIC adapted to the context of the Sustainable Wildlife Management Programme sites and models in Gabon, Congo and DRC".

The Ford Foundation

Support for the FPP's work on advancing international global processes and voluntary business standards relating to sustainable development, forests, climate change and land tenure.

The Ford Foundation Peru and Colombia

To promote and support the efforts of Indigenous Peoples and Afro-descendant communities in Colombia and Peru to strengthen the sustainable governance of their natural resources and territories.

The Forest Stewardship Council

Service agreement for technical services to support the FAO-EU FLEGT Project "Strengthening capacities at various levels to improve protection of the rights of Indigenous Peoples and Local communities and ensure their effective participation in responsible forest management".

Full Circle Foundation

Support for the project: Securing forests through Securing Forest Peoples' Rights: DRC Whakatane and the Batwa of Kahuzi-Biega, which aims to enable the Batwa of Kahuzi-Biega, DRC and Kahuzi-Biega National Park (PNKB) itself to contribute to building a community driven, nationally supported, globally networked Whakatane process.

11. RESTRICTED INCOME FUNDS (cont'd)**Good Energies Foundation**

To support the project “Piloting a Strategic Legal Response Centre for enhanced Forest Peoples’ rights”.

Inobu

Human rights Impact Assessment in Seruyan and Kota Waringin Barat, Indonesia. Final payment under the grant will be received in 2021 when the delayed work, due to COVID-19, will be completed.

Institute for Global Environmental Strategies (IGES)

Support for the capacity building project for the implementation of the IPBES Asia-Pacific Regional Assessment Component 1, including the integration of Indigenous and Local Knowledge into implementation of Asia-Pacific regional assessment on biodiversity and ecosystem services and strengthening the network of ILK holders/experts in the Asia-Pacific region.

International Labour Office

Support for the project “Supporting key actors – International Labour Office (ILO) Improving Indigenous Peoples’ access to justice and development through community-based monitoring”.

International Working Group for Indigenous Affairs (IWGIA) – Making SDGs Work

Support for the project “Making the SDGs work for Indigenous Peoples”.

International Working Group for Indigenous Affairs (IWGIA) – Bridging Grant

Improving Indigenous Peoples' access to justice and development through community monitoring.

Ministry of the Environment, Finland

Support for the preparation of the Second Edition of the Local Biodiversity Outlooks (LBO-2) and development and use of the LBO online.

Ministry of France

Support for the preparation of the Second Edition of the Local Biodiversity Outlooks (LBO-2) and development and use of the LBO online.

Natural Justice

Support for the preparation of the Second Edition of the Local Biodiversity Outlooks (LBO-2) and development and use of the LBO online.

Nia Tero Foundation

Support for generation of analytical and case studies through the Local Biodiversity Outlooks – 2nd Edition (LBO-2).

Norwegian Agency for Development Cooperation

Support for the project “Focus on the Frontline” which will work towards slowed deforestation and reduced human rights abuses by strengthening legal rights and land tenure for forest peoples and ensuring that private sector and supply chain reforms address deforestation more effectively.

Rainforest Alliance - AFI

Support to ensure that the Accountability Framework Initiative is human rights compliant and internally consistent. Payment was received in early 2021 to close the grant at a nil balance.

Rainforest Fund – Costa Rica

Support for the Indigenous Project for the Bribri of Saltire entitled: Defence of the Ancestral and Legal Rights of the Bribri People.

Rainforest Fund – Cameroon

Support for the Indigenous Project for the Bribri of Saltire entitled: Defence of the Ancestral and Legal Rights of the Bribri People.

Rainforest Fund - Legal

Emergency funding for the Batwa court case in Uganda.

Rainforest US

Support for the project “Protecting forests through protecting rights in Guyana”.

11. RESTRICTED INCOME FUNDS (cont'd)**Rights and Resources Initiative (RRI) – Kenya SRM**

Support for the project “A Strategic Opportunity to Secure Forest Peoples’ Customary Tenure in Kenya”.

The Sage Foundation 2019 and 2020

Support for the project “Holding the palm oil industry to account for destruction of indigenous territories and deforestation in the Peruvian amazon”.

The Sall Foundation 2019 and 2020

Support for the capacity building and organisational strengthening of indigenous entities.

Secretariat of the Convention on Biological Diversity

Support for the preparation of the second edition of the Local Biodiversity Outlooks (LBO-2) and further development, including the further development of content, of the LBO online website.

Size of Herefordshire

Support for the protection of the rainforest and lands of the Wampis people in Peru.

Size of Wales – Guyana, Kenya and Peru

Funding for three separate projects: Support for the Wapichan mapping project in Guyana; Securing Wampis territory, biodiversity and livelihoods in northern Peru; Securing Ogiek community lands, indigenous forest, knowledge and livelihoods, Cheptikale, Mt Elgon, Bungoma County, Kenya.

Stockholm Environment Institute

Support for the planning and implementation and post-event monitoring and evaluation of the “9th South East Asian human rights and business conference”.

Swedbio at the Stockholm Resilience Centre

Support for promoting diverse cultural values of biodiversity and ecosystem services so that strong and resilient communities have the capacity and authority to sustainably govern and use their lands and resources, improve their well-being and effectively engage in diverse knowledge platforms at all levels, based on self-determined development.

Timby Productions Inc

For mapping and policy input for use in negotiations relating to the Community Lands Act and the Sengwer’s Community Land Registration Proposal, Kenya.

Voice

Support for Boititap Korenyo (The Wealth of Our Lands), through Chepkitale Indigenous People Development Project, Kenya.

Waterloo Foundation

Funds for the “Strengthening communities’ ability to monitor and hold oil palm concessions to account in Liberia” project.

Waterloo Foundation – Covid Rollback

Study of the rollback of legislation and regulation resulting from the COVID-19 pandemic.

Wellspring Foundation - Gender

Gender justice in indigenous and forest peoples’ land rights.

12. UNRESTRICTED FUNDS

	2020	2019
	£	£
Balance at 1 January 2020	894,153	566,509
Income for the year	477,557	344,111
Expenditure for the year	(435,198)	(108,261)
Transfers/Other gains and losses	(13,532)	91,794
Balance at 31 December 2020	<u>922,980</u>	<u>894,153</u>
Designated Funds	41,403	82,642
Non-designated Funds	<u>881,577</u>	<u>811,511</u>
	<u>922,980</u>	<u>894,153</u>

Surpluses on consultancy and service contracts are treated as designated funds and are spent in the following financial year.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31 December 2020 are represented by:			
Fixed Asset Investments	333,683	-	333,683
Current Assets	672,690	1,287,322	1,960,012
Current Liabilities	(83,393)	(143,719)	(227,112)
Total Net Assets at 31 December 2020	<u>922,980</u>	<u>1,143,603</u>	<u>2,066,583</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31 December 2019 are represented by:			
Fixed Asset Investments and Other Assets	335,383	-	335,383
Current Assets	664,737	1,050,761	1,715,498
Current Liabilities	(105,967)	(86,284)	(192,251)
Total Net Assets at 31 December 2019	<u>894,153</u>	<u>964,477</u>	<u>1,858,630</u>

14. RELATED PARTY TRANSACTIONS

In 2020 the spouse of one member of the Programme Coordination & Management Team formed in July 2020 (Key Management Personnel) provided translation and interpretation services at market rate, along with a number of other third party translators. The total received from July 2020 was £1,793.

In 2019 a member of the Coordination Management Team received reimbursement of £854 for bed and breakfast services at below market rate to enable remotely based staff to attend staff meetings. No payments were made in 2020.

There were no other related party transactions to disclose.

15. RECONCILIATION OF NET INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income for the reporting period (as per the statement of financial activities)	207,953	252,984
Adjustments for:		
Foreign Exchange Losses	11,913	58,727
Interest from bank & investments	(5,058)	(6,935)
Amortisation Charge	3,582	3,566
Decrease/ (increase) in debtors	294,823	(207,235)
Increase/(decrease) in creditors	34,861	(526,029)
Net cash provided by (used in) operating activities	548,074	(424,922)

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020	2019
	£	£
Cash at bank and in hand	1,730,648	1,191,311
Notice deposits (less than 3 months)	333,683	331,801
Total cash and cash equivalents	2,064,331	1,523,112

17. RECONCILIATION OF NET DEBT

	Cash	Cash Equivalents	Total
At start of year	1,191,311	331,801	1,523,112
Cashflows	551,250	1,882	553,132
Foreign exchange movement	(11,913)	-	(11,913)
At end of year	<u>1,730,648</u>	<u>333,683</u>	<u>2,064,331</u>

18. OPERATING LEASE COMMITMENTS

The following total operating lease payments for land, buildings and equipment are committed to be paid:

	2020	2019
	£	£
Within one year	39,999	38,649
Between two and five years	25,645	65,644
After five years	-	-
	<u>65,644</u>	<u>104,293</u>

19. STATEMENT OF FINANCIAL ACTIVITIES 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Income from			
Charitable Activities	150,556	4,085,305	4,235,861
Donations	165,776	12,327	178,103
Other	21,582	-	21,582
Bank Interest	6,197	738	6,935
Total	344,111	4,098,370	4,442,481
Expenditure on			
Charitable Activities	79,839	4,058,108	4,137,947
Raising Funds	28,422	23,128	51,550
Total	108,261	4,081,236	4,189,497
Net Income	235,850	17,134	252,984
Other recognised gains and losses			
Transfers between funds	91,794	(91,794)	-
Net movement in funds	327,644	(74,660)	252,984
Reconciliation of Funds:			
Total funds brought forward:	566,509	1,039,137	1,605,646
Total funds carried forward:	894,153	964,477	1,858,630

20. RESTRICTED INCOME FUNDS 2019

	b/f at 01.01.19	Income	Expenditure	Transfers in / (out)	c/f at 31.12.19
	£	£	£	£	£
ARCUS	37,415	59,682	55,427	-	41,670
Christensen Fund	1,012	38,760	15,492	(83)	24,197
Climate and Land Use Alliance Indonesia	-	236,220	234,132	(2,088)	-
Climate and Land Use Alliance	49,434	118,110	105,708	(1,372)	60,464
European Commission Cameroon	-	245,071	128,191	-	116,880
European Commission ENRTP	294,185	266,231	486,386	(74,030)	-
European Commission Guyana	97,292	(8,094)	85,647	(3,551)	-
European Commission Liberia	(166)	51,948	49,158	-	2,624
European Commission Peru	11,863	14,221	18,810	(7,274)	-
Evan Cornish Foundation	2,512	-	2,512	-	-
Food and Agriculture Organisation	-	19,321	10,199	-	9,122
Ford Foundation	201,459	-	200,411	(1,048)	-
Ford Foundation Peru and Colombia	-	231,664	153,255	-	78,409
Forest Stewardship Council	1,688	13,825	13,608	-	1,905
Full Circle Foundation	36,896	87,258	100,774	-	23,380
Good Energies Foundation	-	107,759	9,635	-	98,124
Institute for Global Environmental Strategies	9,569	-	13,475	-	(3,906)
International Institute for the Environment and Development	56,051	13,064	66,154	(2,961)	-
International Labour Office	25,270	102,926	103,643	-	24,553
International Work Group for Indigenous Affairs	25,053	204,677	158,282	-	71,448
Ministry of the Environment Finland	-	30,973	24,281	-	6,692
Ministry of France	-	9,000	8,189	-	811
Nia Tero Foundation	-	52,846	17,276	-	35,570
Norwegian Agency for Development Cooperation	98,282	1,395,256	1,287,556	-	205,982
Rainforest Alliance	9,940	22,405	32,296	(49)	-
Rainforest Fund - Costa Rica	7,476	15,957	23,565	132	-
Rainforest Fund - Legal	-	15,748	12,790	-	2,958
Rainforest US	-	100,517	83,309	-	17,208
RRI - Human Rights and Business Conference	-	8,075	8,075	-	-
RRI - via Katiba Institute	-	6,163	6,915	-	(752)
Sage Foundation	-	15,041	9,376	-	5,665
Sall Foundation	19,685	51,163	20,958	(153)	49,737
Samdhana Institute	-	4,667	4,623	(44)	-
Secretariat of the Convention on Biodiversity	-	89,663	67,276	-	22,387
Size of Herefordshire	1,920	12,327	5,494	-	8,753
Subtotal carried forward	986,836	3,632,444	3,622,878	(92,521)	903,881

20. RESTRICTED INCOME FUNDS 2019 (Cont.)

	b/f at 01.01.19	Income	Expenditure	Transfers in / (out)	c/f at 31.12.19
Subtotal brought forward	986,836	3,632,444	3,622,878	(92,521)	903,881
Size of Wales Guyana	15,331	22,081	25,293	-	12,119
Size of Wales Kenya	2,969	42,000	40,171	-	4,798
Size of Wales Peru	19,154	-	23,621	-	(4,467)
Stockholm Environmental Institute	-	31,631	34,731	-	(3,100)
Swedbio at the Stockholm Resilience Centre	(5,160)	278,199	266,526	-	6,513
Synchronicity Earth	1,176	-	1,176	-	-
Timby	-	8,268	1,567	-	6,701
Torres Strait	-	5,261	5,261	-	-
Waterloo Foundation	18,831	50,000	30,799	-	38,032
WCMC	-	9,000	9,000	-	-
Other Consultancies	-	19,486	20,213	727	-
Grand total	1,039,137	4,098,370	4,081,236	(91,794)	964,477

FOREST PEOPLES PROGRAMME
**INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2020**

	2020	2019
	£	£
Income:		
Grants	4,108,826	4,121,181
Donations	39,269	178,104
Income from Service Contracts	204,694	95,193
Other Income	17,046	41,068
Bank Interest	5,058	6,935
	<u>4,374,893</u>	<u>4,442,481</u>
Expenditure:		
UK Salaries & Fees	1,384,860	1,292,480
Overseas Staff Fees	521,825	523,374
Consultants	336,724	238,511
Other Staff Costs	13,416	15,655
Travel and Project Monitoring	83,114	266,528
Translation, Publications and Research Documents	148,235	76,294
Equipment & IT	58,448	52,262
Evaluation Costs	335	-
Indigenous Participation	13,177	129,573
Field Costs (incl transfers to Partners)	1,416,575	1,252,351
Workshops	5,895	75,925
Emergency Payments	7,864	17,254
Rent, Rates and Insurance	61,467	54,671
Light, Heat and Cleaning	7,226	8,029
Telephone and Communications	7,147	7,761
Communications and Visibility	11,740	10,402
Membership Subscriptions	12,438	16,562
Postage and Stationery	4,961	4,226
Depreciation	3,582	3,566
Sundry Expenses	2,304	10,238
Auditor's Remuneration	26,334	44,991
Bank Charges and Interest	15,698	15,843
Legal & Professional Fees	7,468	5,755
Foreign Exchange Losses	11,913	58,727
Fundraising Costs	4,194	8,519
	<u>4,166,940</u>	<u>4,189,497</u>
NET SURPLUS	<u>207,953</u>	<u>252,984</u>

This page does not form part of the statutory accounts.