

# **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 to 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, 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. 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 15<sup>th</sup> 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 9<sup>th</sup> 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](http://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**

		<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
	<b>Note</b>				
<b>Income from</b>					
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
<b>Total</b>		<b>326,103</b>	<b>5,122,280</b>	<b>5,448,383</b>	<b>5,283,156</b>
<b>Expenditure on</b>					
Charitable Activities	4	84,330	4,460,520	4,544,850	3,712,371
Raising Funds		37,660	15,750	53,410	63,820
<b>Total</b>		<b>121,990</b>	<b>4,476,270</b>	<b>4,598,260</b>	<b>3,776,191</b>
<b>Net Income</b>	5	204,112	646,010	850,122	1,506,965
<b>Other recognised gains and losses</b>					
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		204,112	646,010	850,122	1,506,965
<b>Reconciliation of Funds:</b>					
<b>Total funds brought forward:</b>		974,102	2,599,446	3,573,548	2,066,583
<b>Total funds carried forward:</b>	11, 12	<b>1,178,214</b>	<b>3,245,456</b>	<b>4,423,670</b>	<b>3,573,548</b>

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

	Note	2022 £	2021 £
<b>Intangible Fixed Assets:</b>			
Website	7	-	-
<b>Fixed Assets:</b>			
Interest Bearing Deposit Accounts	8	502,767	500,005
<b>Current Assets:</b>			
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>
<b>Current Liabilities:</b>			
Amounts falling due within one year			
Creditors	10	173,530	120,002
<b>Net Assets</b>		<u><u>4,423,670</u></u>	<u><u>3,573,548</u></u>
<b>The funds of the charity:</b>			
Restricted Income Funds	11	3,245,456	2,599,446
Unrestricted Funds	12	1,178,214	974,102
<b>Total charity funds</b>		<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 £
<b>Cash flows from operating activities:</b>			
<i>Net cash provided by operating activities</i>	15	1,003,605	386,778
<b>Cash flows from investing activities</b>			
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)**

<b>RESTRICTED INCOME GRANTS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
<b>RESTRICTED INCOME OTHER</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Service Contracts	-	-
	-	-
<b>TOTAL RESTRICTED INCOME</b>	<b>5,078,674</b>	<b>4,661,410</b>

**2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)**

<b>UNRESTRICTED INCOME</b>	2022 £	2021 £
Grants	244,980	279,140
UK Coronavirus Job Retention Scheme	-	14,596
Service Contracts	-	67,008
	<hr/> 244,980	<hr/> 360,744
<b>TOTAL INCOME FROM CHARITABLE ACTIVITIES</b>	<hr/> 5,323,654	<hr/> 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 £
<b>Staff and Related Personnel Costs</b>					
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>
<b>Direct Programme Costs</b>					
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>
<b>Support Costs</b>					
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>
<b>Governance</b>					
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
<b>Total Charitable Activities</b>		<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	-
	<hr/>	<hr/>
	1,735,828	1,207,913
Equipment for Partners	6,860	4,079
Other Field Costs	107,393	82,101
	<hr/>	<hr/>
	1,850,081	1,294,093
	<hr/>	<hr/>

## 4b. TRANSFERS TO PARTNERS

Transfers to Significant Partners:		2022 £	2021 £
Asia Indigenous Peoples Pact Foundation	Thailand	55,086	-
Centre d'Accompagnement des Minorités Vulnerables	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 Indigenas 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
		<b>1,735,827</b>	<b>1,207,913</b>

**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	502,767

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
	909,313	1,275,906

**10. CREDITORS**

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

## 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	-	-
<b>Grand total</b>	<b>2,599,446</b>	<b>5,122,280</b>	<b>4,476,270</b>	<b>-</b>	<b>3,245,456</b>

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
<i>Adjustments for:</i>		
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)
<b>Net cash provided by (used in) operating activities</b>	<b>1,003,605</b>	<b>386,778</b>

**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
<b>Total cash and cash equivalents</b>	<b>3,687,887</b>	<b>2,417,644</b>

**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
<b>At end of year</b>	<b>3,185,120</b>	<b>502,767</b>	<b>3,687,887</b>

**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 £
<b>Income from</b>					
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
<b>Total</b>		<u>609,038</u>	<u>4,674,118</u>	<u>5,283,156</u>	<u>4,374,893</u>
<b>Expenditure on</b>					
Charitable Activities	4	526,854	3,185,517	3,712,371	4,109,327
Raising Funds		31,062	32,758	63,820	57,613
<b>Total</b>		<u>557,916</u>	<u>3,218,275</u>	<u>3,776,191</u>	<u>4,166,940</u>
<b>Net Income</b>	5	51,122	1,455,843	1,506,965	207,953
<b>Other recognised gains and losses</b>					
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		51,122	1,455,843	1,506,965	207,953
<b>Reconciliation of Funds:</b>					
<b>Total funds brought forward:</b>		922,980	1,143,603	2,066,583	1,858,630
<b>Total funds carried forward:</b>	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
<b>Grand total</b>	<b>1,143,603</b>	<b>4,674,118</b>	<b>3,218,275</b>	<b>-</b>	<b>2,599,446</b>

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

	2022	2021
	£	£
<b>Income:</b>		
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>
<b>Expenditure:</b>		
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>
<b>NET SURPLUS</b>	<u>850,122</u>	<u>1,506,965</u>

This page does not form part of the statutory accounts.