

Forest Peoples Programme

Registered Charity No. 1082158

Company Registration No. 03868836

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

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FOREST PEOPLES PROGRAMME
Year ended 31 December 2023

ADMINISTRATIVE INFORMATION

Trustees/Directors

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

Secretary

K Newman

**Principal Address
and Registered Office**

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

Statutory Auditor

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

Bankers

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

Key Management Personnel

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

Charity Registration Number

1082158

Company Registration Number

03868836

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

OBJECTIVES AND ACTIVITIES

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

OUR VISION

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

OUR MISSION

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

Our strategic goals to achieve this are:

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

SUMMARY OF ACTIVITIES 2023

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

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

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

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

The Legal and Human Rights Programme

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

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

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

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

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

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

The Responsible Finance Programme

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

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

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

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

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

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

The Environmental Governance Programme

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DIRECTORS & TRUSTEES

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

The Trustees serving during the year under review were:

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

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

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

ORGANISATION STRUCTURE

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

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

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

WORKING WITH PARTNERS

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

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

LEGAL STATUS

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

FINANCIAL REVIEW

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

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

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

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

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

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

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

RESERVES POLICY

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

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

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

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

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

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

INVESTMENT POLICY

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

FUTURE PLANS

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

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

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

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

Outcome 1: Strong and Self-governing Peoples and Communities

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

Outcome 2: Just diverse and sustainable economies

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

particular focus on rigorous auditing and verification processes, enforcement of grievance mechanisms and access to legal and other remedies (consistency with Afi as an indicator)

- ii) identifying and **exposing the links between human rights violations** experienced by indigenous and forest peoples, and the **responsibilities and obligations of downstream actors, investors, and opaque corporate groups**/shadow companies in the agricultural, extractive and nature market sectors

- Ensure human rights are protected in market and non-market **biodiversity and climate finance** approaches including through strong grievance mechanisms, and that any financing these approaches provide for indigenous and forest peoples is direct and equitable in recognition of their rights and contributions to nature and climate protection.
- Promote recognition and support for indigenous and forest peoples' **systems of self-determined conservation and sustainable use** using the Global Biodiversity Framework and CBD, the World Heritage Convention and the IUCN multi-stakeholder fora.
- Support communities and partners to collaborate and share learnings on initiatives related to sustainable livelihoods and local economies emerging from outcome 1.

Outcome 3: Effective, accessible and just legal systems

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

Outcome 4. Building solidarity and resilience

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

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

FUNDRAISING ACTIVITIES

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

PUBLIC BENEFIT

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

RISK MANAGEMENT POLICY

The Board is ultimately accountable for dealing with risk.

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

The assessment of gross risk is based on:

- Severity of impact
- Likelihood of occurrence

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

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

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

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

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

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

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

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

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

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

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

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

GOING CONCERN

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

RELATED PARTIES

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

TAXATION STATUS

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

CHARITY GOVERNANCE CODE

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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

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

AUDITORS

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

ON BEHALF OF THE BOARD:

.....

R Williams

TRUSTEE

Date:

22 May 2024

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 16 and 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 23 May 2024

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

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

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

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

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

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

R Williams

TRUSTEE

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

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

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

1. ACCOUNTING POLICIES

Company Information

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

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

Basis of Accounting

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

Income

All income is accounted for gross.

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

Expenditure

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

Allocation of Costs

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

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

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

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

Intangible Fixed Assets and Amortisation

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

Financial Instruments

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

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

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

Fund Accounting

Funds held by the charity are either:

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

Going Concern

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

Foreign Currencies

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

Presentational and Functional Currency

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

Pensions

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

Operating Leases

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

Judgments in applying accounting policies and key sources of estimation uncertainty

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

Accruals

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

An accrual is only recognised where:

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

Deferred Income

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

2. INCOME FROM CHARITABLE ACTIVITIES

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

INCOME FROM CHARITABLE ACTIVITIES (cont'd)

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

2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)

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

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

3. TAXATION

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

4. CHARITABLE ACTIVITY COSTS

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

4a. FIELD COSTS

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

4b. TRANSFERS TO PARTNERS

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

5. NET INCOME

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

6. STAFF COSTS & TRUSTEES' REMUNERATION

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

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

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

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

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

7. INTANGIBLE FIXED ASSETS

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

8. FIXED ASSET INVESTMENTS

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

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

9. DEBTORS

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

10. CREDITORS

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

11. RESTRICTED INCOME FUNDS

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

11. RESTRICTED INCOME FUNDS (cont'd)

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

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

Forest Peoples Programme Strategic Legal Response Centre (SLRC).

Arcadia – Environmental Governance Programme

Core support for the Environmental Governance Programme.

Arcus Foundation - Cameroon

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

Arcus Foundation – Multi-Country:

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

Arcus Foundation – Liberia 2022/23

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

Arcus Foundation – Liberia 2023/25

Advancing Customary Land Rights in Liberia Conservation Agenda.

Ashden Trust – Political Ecology

Exposing the hidden forces transforming the forest frontier in Indonesia.

Ashden Trust – People’s Legal School Peru

Towards the People’s Legal School in Peru.

Aurora Trust - Shadow Companies

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

Aurora Trust – Chatham House

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

Aurora Trust – People’s Legal School Peru

Towards the People’s Legal School in Peru.

Climate and Land Use Alliance (CLUA) 2021-25

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

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

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

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

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

Digital Democracy

Mapeo training with partners.

European Climate Foundation - ECF EU Advocacy 2023-24

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

File Foundation - Global

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

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

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

File Foundation – 2022 & 2023

Strategic Legal Response Centre (SLRC)

File Foundation - Indonesia

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

The Ford Foundation – Build

General support and for project support for institutional strengthening.

The Ford Foundation Peru and Colombia - 2022/23

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

The Ford Foundation – Zero Tolerance Initiative

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

Freedom House

Zero Tolerance Initiative.

Full Circle Foundation

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

Good Energies Foundation - SLRC

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

Good Energies Foundation - Global

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

High Carbon Stock Approach (HCSA) – Phase 3

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

High Conservation Values Network – PoM

Landscape and local efforts to protect biodiversity and secure livelihoods.

International Climate Initiative (IKI Full)

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

INOBU

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

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

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

JJCT Colombian Amazon Nipodimaki

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

JJCT Emergency Fund for IP in Peru

Towards the emergency fund to support Indigenous people, Peru.

JJCT Kichwa Indigenous Radio

Towards Kichwan Indigenous radio, Peru.

JJCT - JJCT Emergency Fund Peruvian Amazon

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

JJCT - Kichwa radio in San Martin

Continue its Kichwa radio programmes in San Martin, Peru.

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

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

Nia Tero Foundation - Global

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

Nia Tero Foundation – Global 2021-2023

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

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

Protection against Climate Change in Wapichan Wiizi

Packard Foundation - Indonesia

Upholding rights and securing livelihoods in Jurisdictional Approaches.

Rainforest Fund

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

Rainforest Foundation US – Guyana

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

Royal Anthropological Institute

Urgent Anthropology Fellowships.

James Thornton DAF

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

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

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

RUTU Foundation

ILED Network Secretariat function 2023 support to the Rutu Foundation.

SAGE Fund – 2023 Indonesia Via YKML

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

SAGE Fund - 2023 Peru

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

The Sall Family Foundation 2022/23

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

SECO Indonesia

Strengthening And Scaling The Mosaic Initiative.

Size of Herefordshire

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

Size of Wales – Kenya and Peru grants

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

Sobrato Foundation

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

SwedBio at the Stockholm Resilience Centre

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

The Swedish Postcode Foundation

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

Voice via CIPDP

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

Waterloo Foundation

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

Wellspring Philanthropic Fund – Gender and 2022

Gender justice in indigenous and forest peoples' land rights.

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

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

World Wildlife Fund

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

12. UNRESTRICTED FUNDS

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

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

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

14. RELATED PARTY TRANSACTIONS

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

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

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

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

There were no other related party transactions to disclose.

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

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

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

17. RECONCILIATION OF NET DEBT

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

18. OPERATING LEASE COMMITMENTS

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

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

19. STATEMENT OF FINANCIAL ACTIVITIES FOR PRIOR YEAR - 2022

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

20. RESTRICTED INCOME FUNDS FOR PRIOR YEAR - 2022

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

20. RESTRICTED INCOME FUNDS 2022 (Cont.)

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

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

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

This page does not form part of the statutory accounts.