BE THE EARTH FOUNDATION

England & Wales · Charity number 1189626

Details

Status	Registered
Legal form	Trust
Registered	2020-05-22
Register	View on the Charity Commission register

Contact

Address	Be The Earth Foundation 7 Cavendish Square London W1G 0PE
Phone	07775536653
Email	seth@42acres.com
Website	https://www.betheearth.foundation/

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Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAWS OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT AND IN PARTICULAR BUT NOT LIMITED TO: (1) THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF NATURAL RESOURCES BY: • ADVANCING EDUCATION IN THE SUSTAINABLE AGRICULTURAL PRACTICES • THE PROVISION OF TRAINING INFORMATION AND ADVICE IN THE ADOPTION OF SUSTAINABLE BUSINESS PRACTICE. (2) PROMOTING HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD WITH PARTICULAR REFERENCE TO THE RIGHTS OF INDIGENOUS PEOPLES BY ALL OR ANY OF THE FOLLOWING MEANS: (I) MONITORING ABUSES OF HUMAN RIGHTS; (II) OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE; (III) RAISING AWARENESS OF HUMAN RIGHTS ISSUES; (IV) PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS; (V) PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND INDIVIDUALS; (VI) INTERNATIONAL ADVOCACY OF HUMAN RIGHTS; (VII) ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS.AND IN THIS CLAUSE ‘INDIGENOUS PEOPLE’ MEANS ANY COMMUNITY WHOSE MEMBERS SELF IDENTIFY AS MEMBERS OF THAT COMMUNITY AND ARE ACCEPTED BY THE COMMUNITY AS MEMBERS AND WHICH COMMUNITY;(A)HAS HISTORICAL CONTINUITY WITH PRE COLONIAL AND/OR PRE-SETTLER SOCIETIES;(B)HAS STRONG LINKS TO PARTICULAR TERRITORIES AND SURROUNDING NATURAL RESOURCES;(C)HAS DISTINCT SOCIAL, ECONOMIC OR POLITICAL SYSTEMS;(D)HAS DISTINCT LANGUAGE, CULTURE AND BELIEFS;(E)FORMS A NON-DOMINANT GROUP OF SOCIETY;F)RESOLVES TO MAINTAIN AND REPRODUCE ITS ANCESTRAL ENVIRONMENTS AND SYSTEMS AS A DISTINCTIVE PEOPLE AND COMMUNITY.

Activities: Be the Earth Foundation is a grant focused organisation to help manifest harmony on earth, for and between all beings. Our goal is to support, recognise and rebalance the economy by funding those working towards holistic, regenerative and diverse economic systems. We are focused on three strategic areas - earth protection, regenerative agriculture and wellbeing.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** The General Public/mankind

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Geography

- Argentina
- Australia
- Austria
- Brazil
- Chile
- France
- Germany
- Ireland
- Italy
- Poland
- Portugal
- Spain
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,151,672	£1,304,169	£4,873,121	5
2023-12-31	£28,683	£925,770	-	-
2022-12-31	£4,828,568	£769,571	£4,922,706	3
2021-12-31	£661,985	£446,574	£863,709	2
2020-12-31	£900,000	£244,257	£648,298	2

Trustees

Name	Role	Appointed
SETH TABATZNIK	Chair	2019-05-16
Bushra Razack		2022-10-31
Marc Hosiosky		2025-08-07

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BE THE EARTH FOUNDATION

England & Wales - Charity number 1189626

Accounts

Charity number: 1189626

BE THE EARTH FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

BAGINSKY COHEN

CHARTERED ACCOUNTANTS

BE THE EARTH FOUNDATION

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 47
Trustees' responsibilities statement	47-48
Independent auditors' report on the financial statements	49 - 51
Statement of financial activities	52
Balance sheet	53
Statement of cash flows	54
Notes to the financial statements	55 - 67

BE THE EARTH FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

S TABATZNIK, Chair
R STRENGEROWSKI
B RAZACK
M HOSIOSKY (appointed 7 August 2025)
A MYERS (resigned 31 March 2025)

Charity registered number

1189626

Principal address

7 CAVENDISH SQUARE
LONDON
W1G 0PE

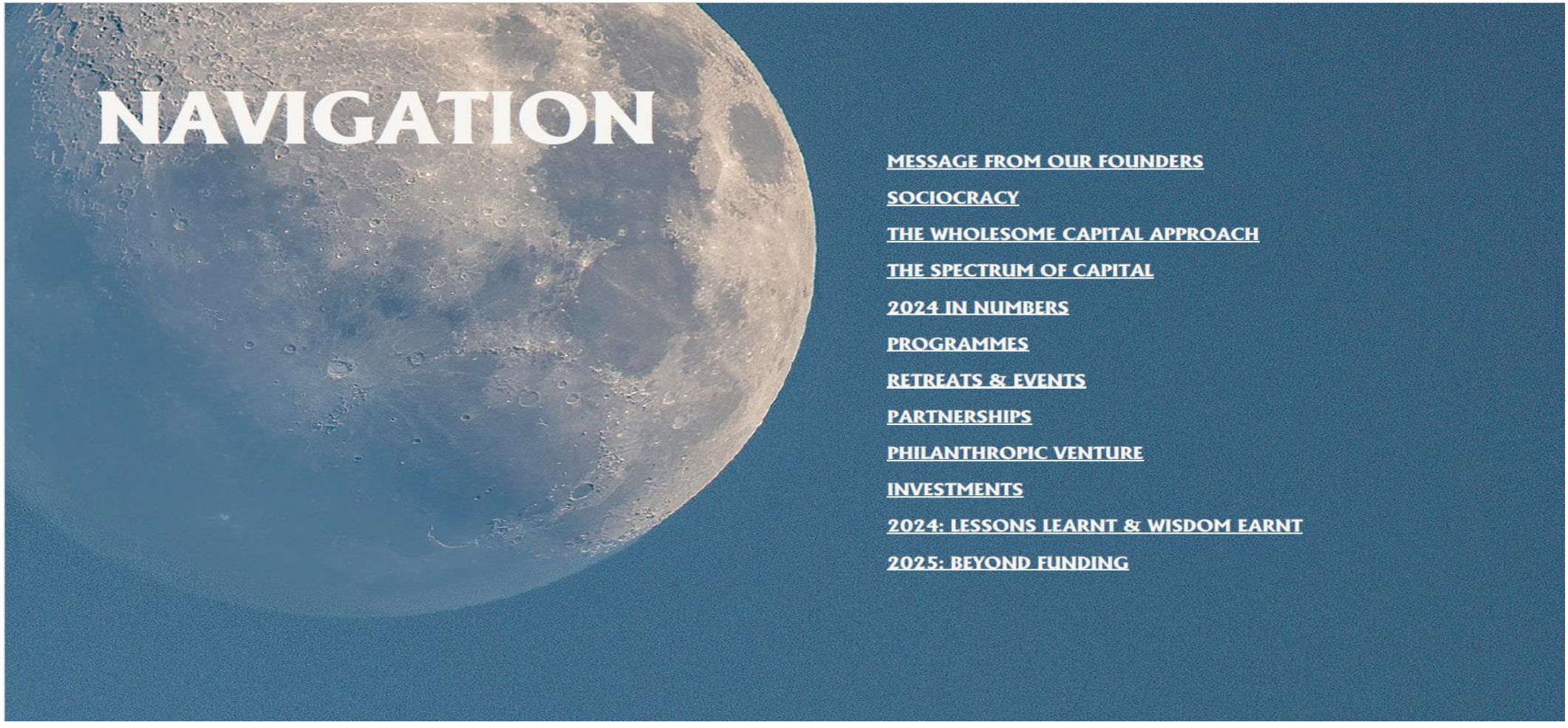
Independent auditors

BAGINSKY COHEN
CHARTERED ACCOUNTANTS
930 HIGH ROAD
LONDON
N12 9RT

Website

www.betheearth.foundation


2024
ANNUAL REPORT
Be The Earth
FOUNDATION



MESSAGE FROM OUR FOUNDERS
SOCIOCRACY
THE WHOLESOME CAPITAL APPROACH
THE SPECTRUM OF CAPITAL
2024 IN NUMBERS
PROGRAMMES
RETREATS & EVENTS
PARTNERSHIPS
PHILANTHROPIC VENTURE
INVESTMENTS
2024: LESSONS LEARNT & WISDOM EARNT
2025: BEYOND FUNDING

MESSAGE FROM OUR FOUNDERS



We begin with gratitude for all who co-create this journey with us — our family, team, partners, and all living beings. In 2024, Be The Earth deepened its commitment to regenerative systems, shared ownership, and decision-making models rooted in trust. As Trustees, we continued to direct our balanced feminine and masculine energy in service to the land and all of those we interact with. As a couple, we welcomed a second child into our lives.

Our team has worked hard to refine our internal governance, systems, strengthen trust, and expand our decentralised practices to another level, which led to our ability to practice better adaptability, equity, and deeper collaboration. This journey has reinforced our belief that real transformation happens not in isolation, but through collaboration and relationships built on reciprocity.

Our dear friend Satish Kumar reminds us: "We cannot predict results and outcomes, we can only choose to keep acting." Embracing the unknown, we keep leaning into intuition and a more heart-based strategy. We are guided by nature's wisdom, the insights of our funder allies, and lived experience of those we walk with.

Curiosity, reciprocity, and integrity remain at our core — guiding our support for those with decision-making and financial power, as well as those working on the ground, towards ensuring their well-being, strengthening their trust-based practices and work efforts.

With open hearts and minds, we continue to practice and learn new ways of being in service to the flourishing of all life. May we continue to build a future rooted in love, compassion, and care for all beings.

With love,
Seth & Renata

SOCIOCRACY

Our governance model is sociocratic. We are working to ensure that decision-making is collaborative, equitable, and adaptive. Sociocracy decentralises authority, distributing responsibility across interconnected circles that embody specific areas of focus.

This approach allows for clear accountability while fostering a culture of trust, shared ownership, and collective intelligence, aligning with our commitment to regenerative systems and economies that nurture life.



THE WHOLESOME CAPITAL APPROACH

Our Wholesome Capital Approach is a strategic framework that blends financial stewardship with social responsibility. Rather than seeing capital as static, we view it as a dynamic force for relationships, community, and positive change. Beyond financial capital, we harness diverse resources — natural, social & cultural — understanding that true regeneration comes from integrating all forms of wealth. Diversity is at the heart of this approach, ensuring our efforts are enriched by multiple perspectives and assets.

VIEW OUR THEORY OF CHANGE

WEALTH REDISTRIBUTION
PHILANTHROPIC PARTNERSHIPS



TRANSFORMATIVE EXPERIENCES
PROGRAMMES, RETREATS & EVENTS



REGENERATIVE FINANCE
IMPACT INVESTING



INSPIRING STORYTELLING
MARKETING & COMMS



THE SPECTRUM OF CAPITAL



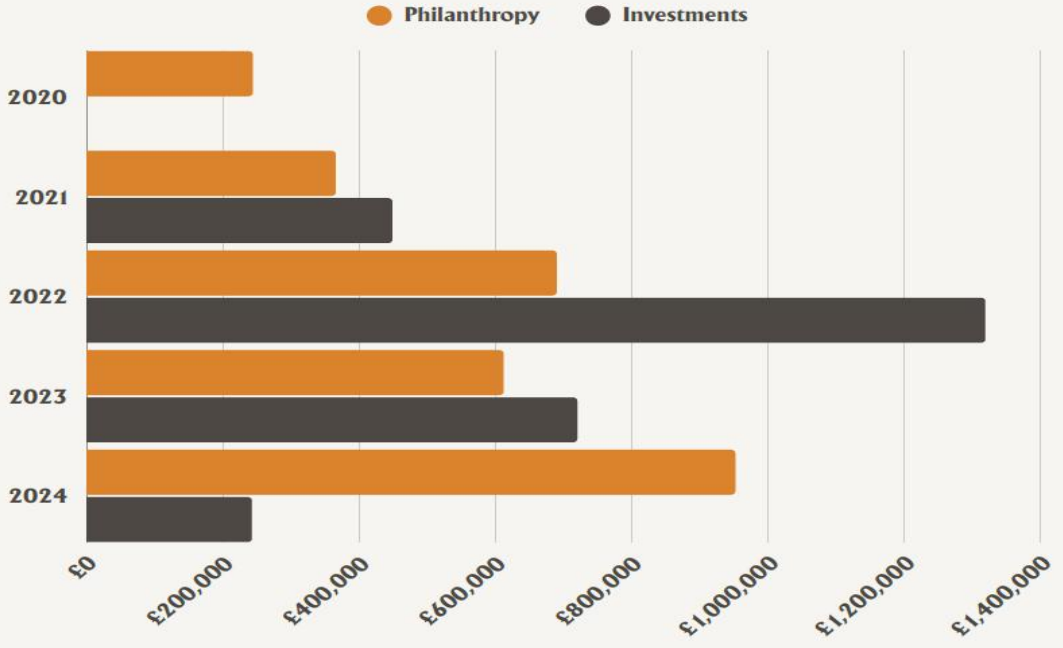
Our Spectrum of Capital, part of the Wholesome Capital Approach, guides fund allocation and personalised financial support for our partners. It reflects our commitment to using diverse capital — from grants to impact investments — to create meaningful impact. By embracing a broad range of financial tools, we ensure every deployment aligns with our mission.

Charity					Company
CORE COSTS	**PURE GIVING POT**	**COLLABORATIVE POT**	**TRANSFORMATION POT**	**PHILANTHROPIC VENTURE POT**	**ETHICAL INVESTMENTS POT**
Supporting operational infrastructure and foundational needs, ensuring the strength and stability of Be The Earth's operations.	Trust-based donations encouraging experimentation and new opportunities, allowing recipients the freedom to address pressing needs and learn by doing.	Investments in catalytic relationships, co-funding, and collective projects with like-minded partners, as well as sponsoring important initiatives.	Focused on creating transformative experiences and driving cultural shifts toward regeneration.	Strategic, impact-driven funding that experiments with blended finance models to de-risk and prototype new business ideas.	Dedicated to prototyping financial models that regenerate capital and prioritise social and environmental impact with modest returns.


2024 IN NUMBERS
CLOSED LOOP MODEL
We believe that investments play an important role in furthering regenerative economies. So we choose to work accross a spectrum of different types of financial capital ranging from donations to impact investing.
Be The Earth Investments is a subsidiary of Be The Earth Foundation and all profits are either reinvested or donated, seeking to guarantee the circulation of capital towards regeneration.
In 2024
we have disbursed
£952,396
in philanthropic funding
and invested
£242,810
under the same vision

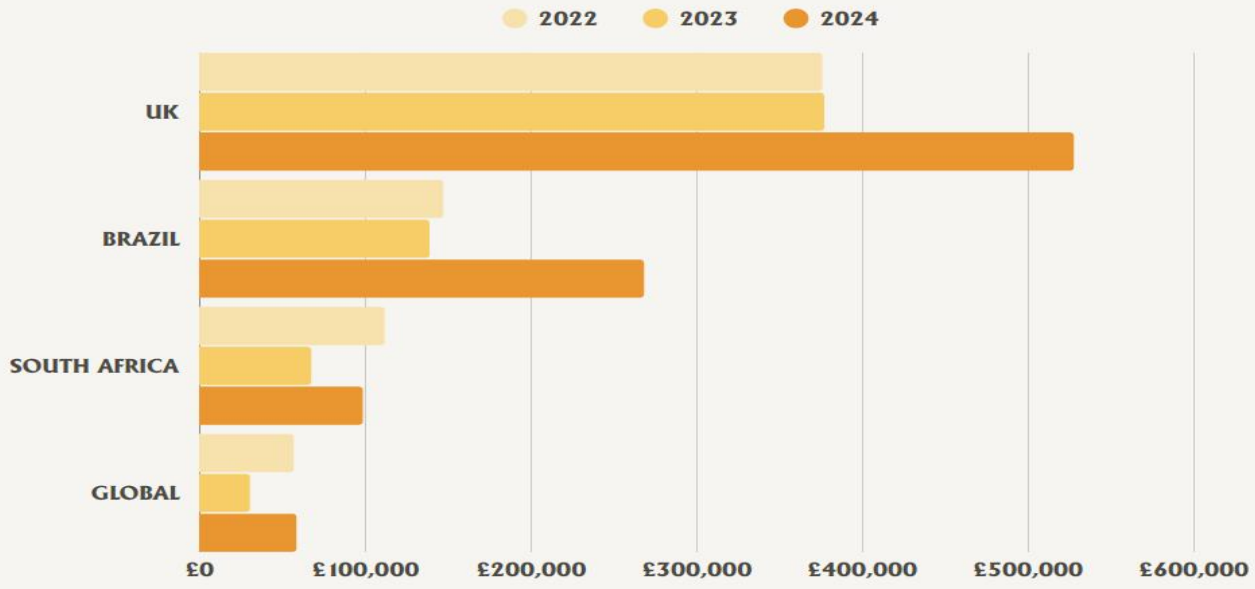
PHILANTHROPY & INVESTMENTS

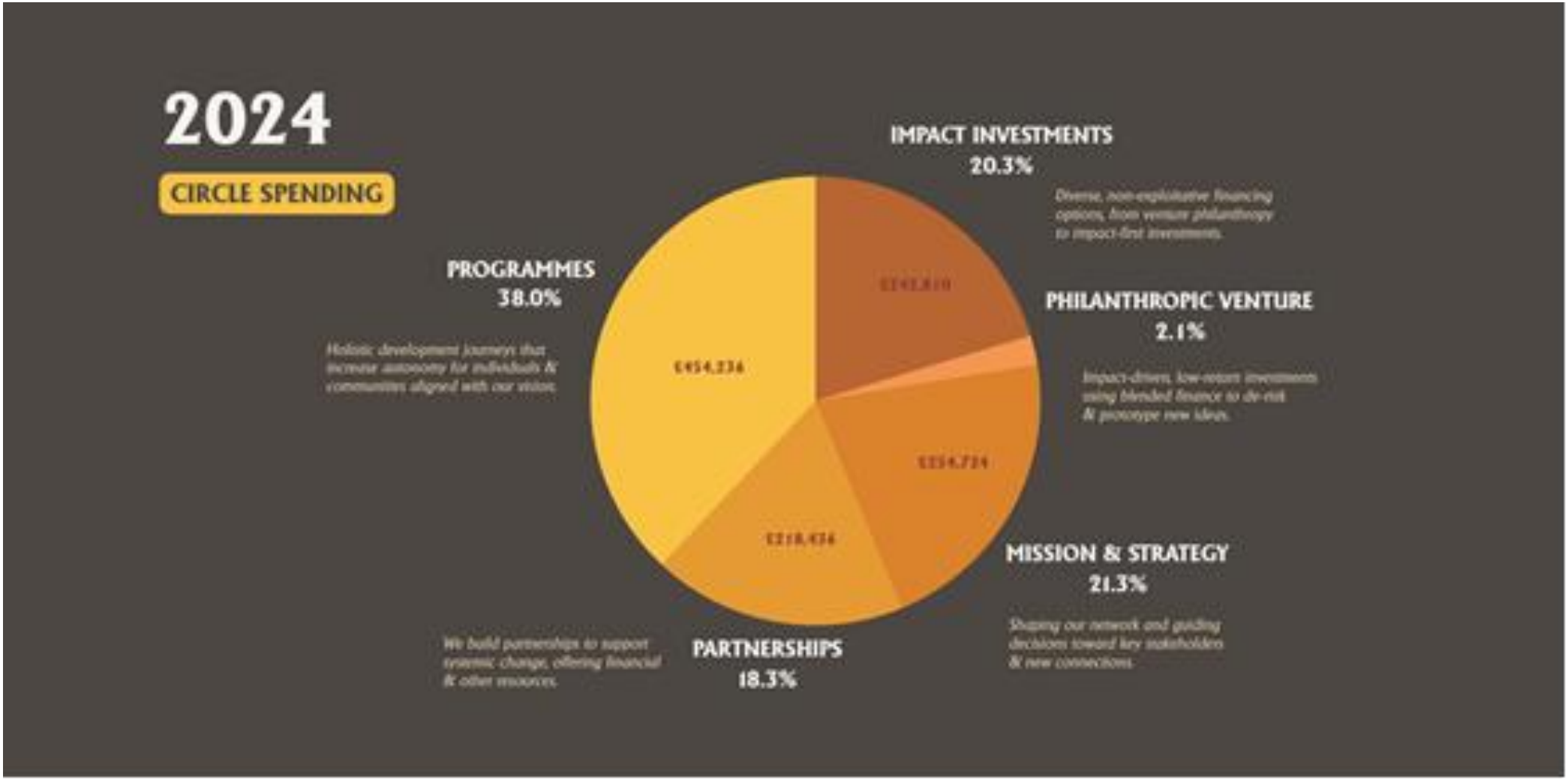
OVER THE YEARS



DISBURSED BY REGION

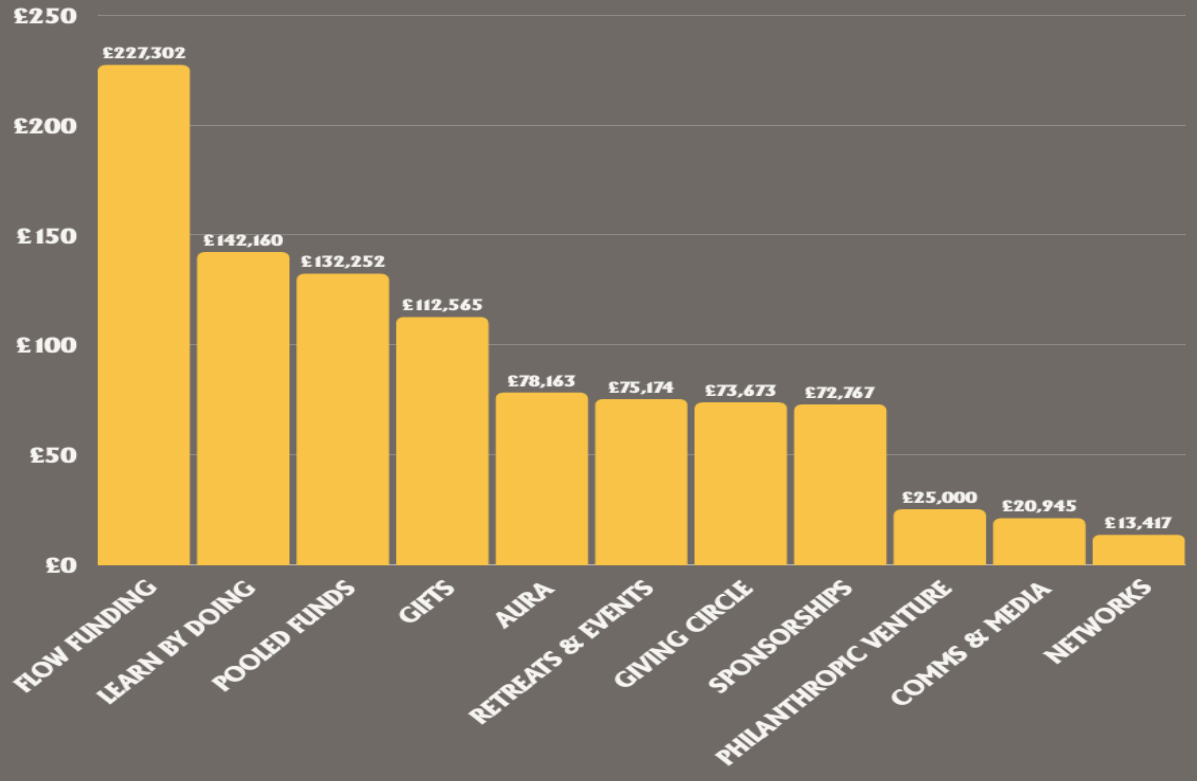
OVER THE YEARS




2024
CIRCLE SPENDING
IMPACT INVESTMENTS
20.3%
Diverse, non-exploitative financing options, from venture philanthropy to impact-first investments.
PHILANTHROPIC VENTURE
2.1%
Impact-driven, low-return investments using blended finance to de-risk & prototype new ideas.
MISSION & STRATEGY
21.3%
Shaping our network and guiding decisions toward key stakeholders & new connections.
PARTNERSHIPS
18.3%
We build partnerships to support systemic change, offering financial & other resources.
PROGRAMMES
38.0%
Holistic development journeys that increase autonomy for individuals & communities aligned with our vision.

2024

IN DETAIL

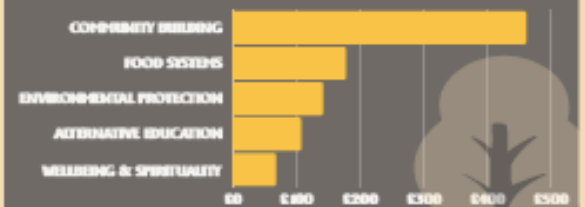


IN ACTION, THIS LOOKS LIKE...

We use a holistic approach to measure our impact, focusing on four key areas: WHAT themes we fund, WHERE we invest, HOW decisions are made, and WHO we fund. This framework enhances transparency around our funding strategy, ensuring alignment with long-term regenerative goals while capturing the scope, collaboration, and geographic focus of our efforts.

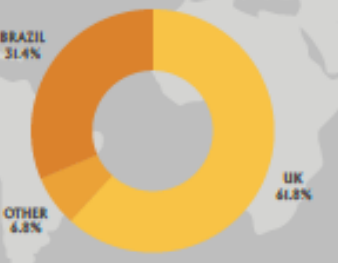
WHAT

We directed our funding towards community building, food systems, environmental protection & alternative education — key to resilient ecosystems & thriving communities.



WHERE

Our funding focused on regions with deep-rooted connections to strengthen local impact.



HOW

Working alongside like-minded funding partners, we allocated



29.5%

of our funding collaboratively to amplify impact & foster shared purpose

HOW

Our decision-making balanced centralised & decentralised approaches, empowering adaptive, community-led funding choices

53.4% CENTRALISED

46.6% DECENTRALISED



HOW

Our decision-making involved unrestricted & restricted funding, enabling flexible, needs-driven support

74.5% UNRESTRICTED

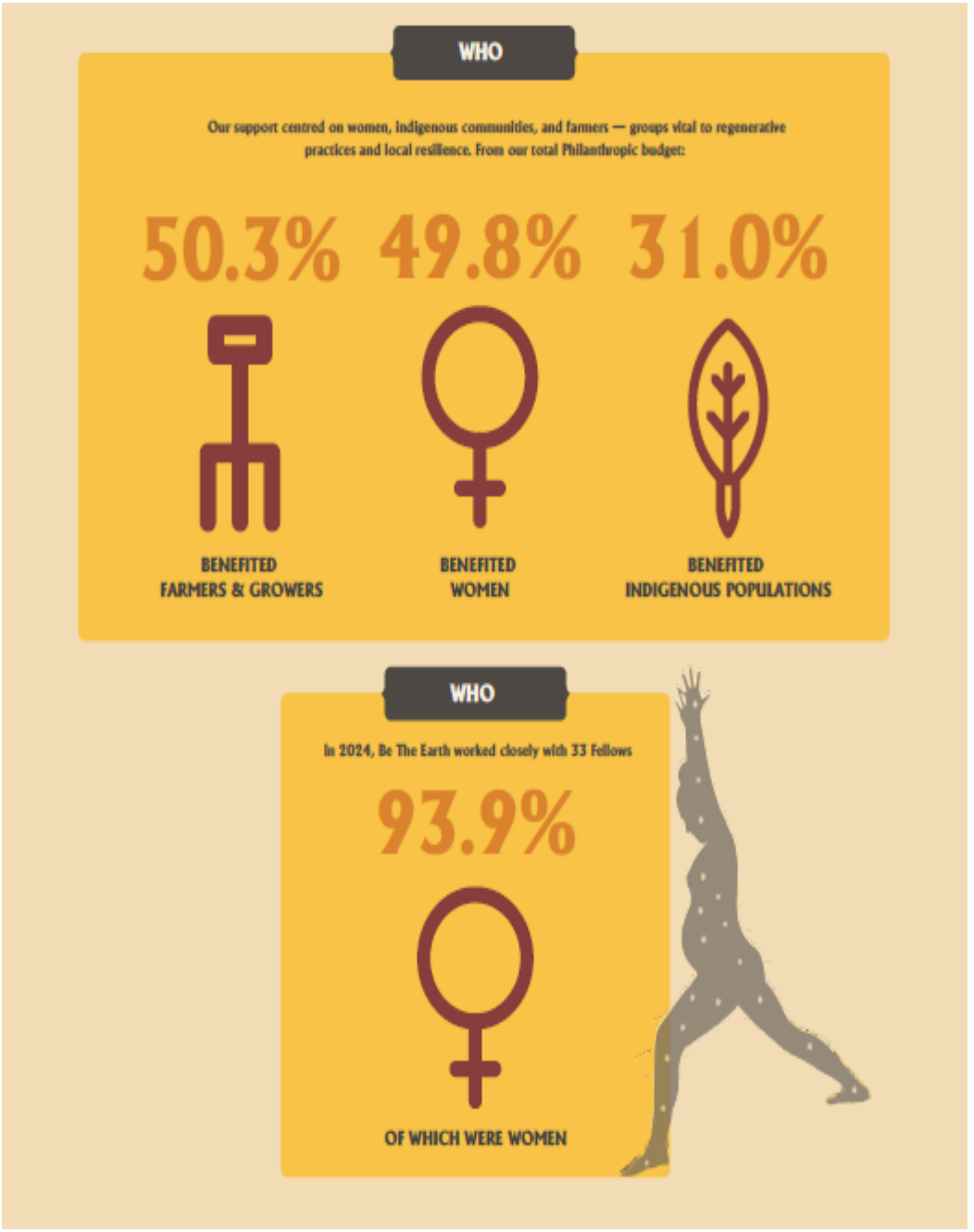
25.5% RESTRICTED



HOW

We balanced one-off grants & multi-year commitments, for immediate & sustained impact




WHO
Our support centred on women, Indigenous communities, and farmers — groups vital to regenerative practices and local resilience. From our total Philanthropic budget:
50.3%
49.8%
31.0%
BENEFITED FARMERS & GROWERS
BENEFITED WOMEN
BENEFITED INDIGENOUS POPULATIONS
WHO
In 2024, Be The Earth worked closely with 33 Fellows
93.9%
OF WHICH WERE WOMEN


THE STORIES
BEHIND
THE NUMBERS
POETRY DOESN'T EXIST WITHOUT GRAMMAR



PROGRAMMES



Rooted in community, our Programmes elevate changemakers through human-centred, holistic experiences co-created with our Fellows. By nurturing those who drive impact, we cultivate change from the ground up — filling unnoticed gaps and creating ripples that resonate far beyond.

Our Programmes support individuals in creating change in the world around them, trusting in their wisdom and intuition to bring shared visions to life.

In 2024, we ran three Programmes: Flow Funding, Aura, & Giving Circle.

👉 VIEW OUR FELLOWS DIRECTORY

FLOW FUNDING

DECENTRALISING DECISION-MAKING

Flow Funding was founded by Marion Weber, a fourth-generation philanthropist from the famous Rockefeller family, who rejected traditional bureaucratic grant-making in favour of trust and relationship-building at the heart of her work. It decentralises the power of decision-making regarding fund allocation, distributing authority more widely.

We have built on Marion's model to develop our own Programme, which not only supports fund recipients but also empowers and connects leaders and activists across our three focus regions.

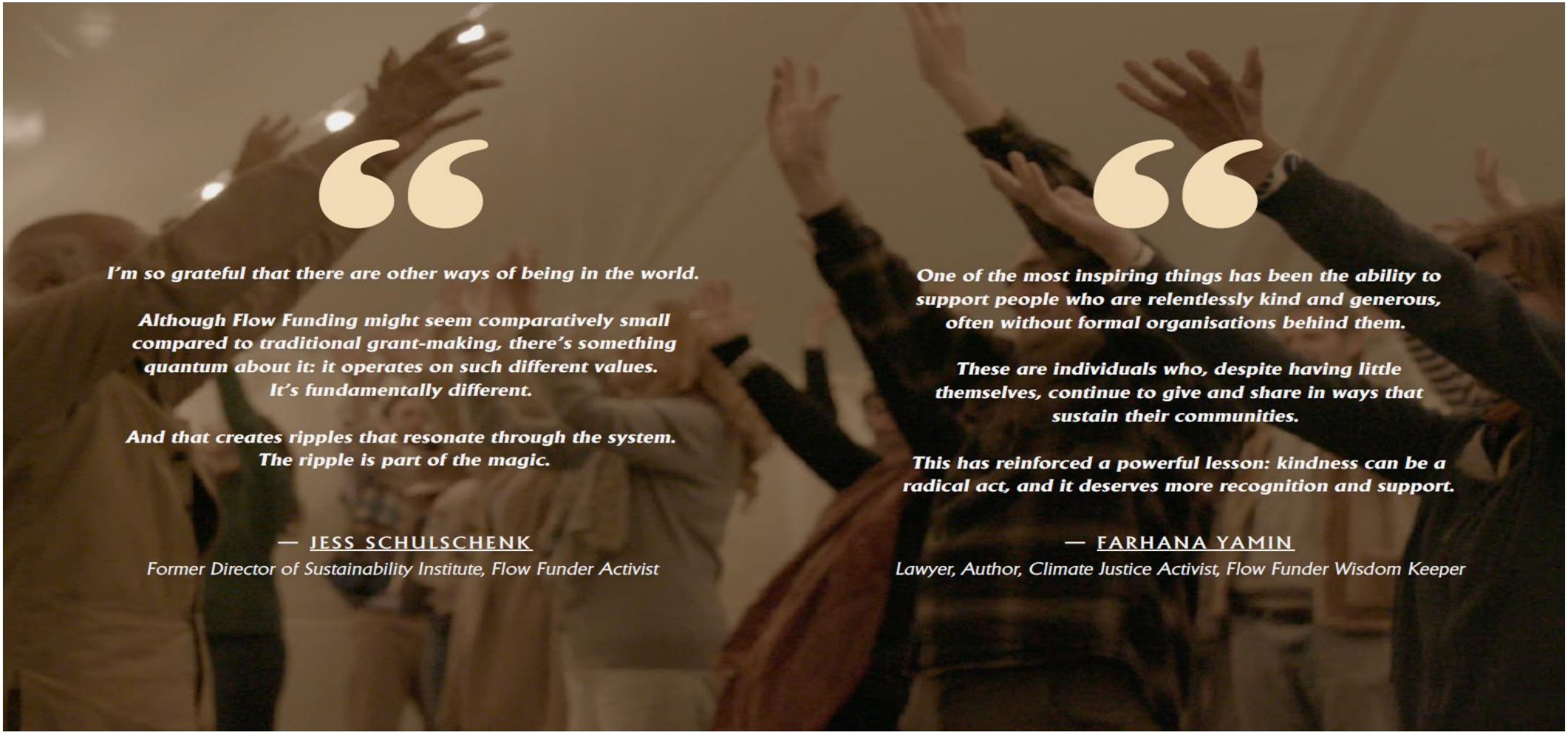
TOTAL DISBURSED: £227,302

> ***What stands out is how transformative it is to move money very fast, without bureaucracy or red tape. It's created a different kind of energy flow, restoring trust in a way that's often missing in traditional funding systems.***

— MANISH JAIN

Deschooling Champion, Swaraj Farmversity Co-Founder, Flow Funder Wisdom Keeper


FLOW FUNDING WISDOM KEEPERS
SATISH KUMAR
HELENA NORBERG-HODGE
VANDANA SHIVA
LIZ HOSKEN
MANISH JAIN
FARHANA YAMIN
FABIANA MAIA
READ THEIR STORIES HERE


I'm so grateful that there are other ways of being in the world.
Although Flow Funding might seem comparatively small compared to traditional grant-making, there's something quantum about it: it operates on such different values. It's fundamentally different.
And that creates ripples that resonate through the system. The ripple is part of the magic.
— JESS SCHULSCHENK
Former Director of Sustainability Institute, Flow Funder Activist
One of the most inspiring things has been the ability to support people who are relentlessly kind and generous, often without formal organisations behind them.
These are individuals who, despite having little themselves, continue to give and share in ways that sustain their communities.
This has reinforced a powerful lesson: kindness can be a radical act, and it deserves more recognition and support.
— FARHANA YAMIN
Lawyer, Author, Climate Justice Activist, Flow Funder Wisdom Keeper


FLOW FUNDING ACTIVISTS
DEE WOODS
DANIELE CUSTODIO
ALINE MATULJA
ONDELA MANJEZI-SOKOMANI
VUYO KOYANA
RAQUEL ROSENBERG
JESS SCHULSCHENK
JYOTI FERNANDES
READ THEIR STORIES HERE

AURA

INVESTING IN WOMEN AS DRIVERS OF REGENERATION

Aura is one of Be The Earth's original programmes, reclaiming women's wisdom as a transformative force for regenerating systems.

Co-created by Renata Minerbo and Eve Annecke, it nurtures women leaders and their communities through a feminine-centric lens. Rooted in care, it supports activists, Indigenous leaders, and community builders shaping a more beautiful world.

At its heart, Aura strengthens regenerative economies by focusing on women — building the foundation for inner, organisational, and community leadership essential for true regeneration.

TOTAL DISBURSED: £78,163

Aura shifted my perspective, showing me that activism is something that you do on a day-to-day basis. It's not just picketing on the streets: It's the small actions we take every day.

— DONA GEAGEA

Water Governance Specialist, PhD Researcher on "Recommoning Water", Aura Fellow


AURA CIRCLE
DONA GEAGEA
MELINY SWARTZ
PRISCILA FONSECA
KAREN SAMUELS
FLAVIA RAMOS
DANIELE CUSTÓDIO
RENATA LAURENTINO
LUCIA NADER
ROSS VAN NIEKERK
MUSA GWEBANI
FABIOLLA DUARTE
PATRICIA ABRAHAMS
CLAUDELICE SANTOS
READ THEIR STORIES HERE


When I joined Aura, my life felt empty: I didn't have much beyond my children and my work. It gave me a safe space where I could begin to find my purpose and discover who I really am.
Aura helped me see that my passion is helping others, especially women who've been broken or abused. Women who question, "Why am I here? Why am I in this relationship?"
Now, I can be that safe space for other women.
— KAREN SAMUELS
Preschool Teacher, Lanquedoc Community Leader, Aura Fellow
Feminine wisdom means seeing beyond the surface and perceiving what isn't immediately visible.
When I was able to open this so-called "third eye", it unlocked an awareness of hidden structures I had never seen before. Now, I can clearly see these barriers that society tries to obscure from us.
Once I can see them, I can overcome them.
— DANIELE CUSTÓDIO
PhD Candidate, Coordinator of Frente Alimenta, Aura Fellow

GIVING CIRCLE

REDISTRIBUTING WEALTH THROUGH COLLECTIVE WISDOM

Giving Circles, emerging in the 1990s, gained popularity as a collaborative, community-driven philanthropy model. Often called "the way women give," they challenge hierarchical financial systems with trust-based funding.

Our Giving Circle convened six remarkable women — activists, experts, and thought leaders — to co-create funding criteria and distribute resources, democratising philanthropy.

Discontinued in 2025, it delivered meaningful results but overlapped with Flow Funding, which achieved similar impact with less admin and time resource. Read more.

TOTAL DISBURSED: £73,673


CLAUDIA VISONI
PRISCILA FONSECA
GIVING CIRCLE
ABBY ROSE
SUZI STEER
MUSA GWEBANI
EXPLORE IMPACT WORKSHOP HERE



RETREATS & EVENTS



Like a mycelial network, we weave connections and offer nourishment across the ecosystems in which we work. We create and support spaces for deep connection, reflection, and regeneration — recognising that true flourishing begins with our relationship to self, others, and nature.

Each year, we host and sponsor events across the UK, Brazil, and South Africa, bringing together Fellows, Partners, and friends to spark creativity, share wisdom, and nurture collective change.

In a world of growing disconnection, we centre human connection in all we do.

TOTAL DISBURSED: £75,174

OUR FIRST FESTIVAL

UNITING GRASSROOTS ACTIVISTS & WEALTH HOLDERS

In July 2024, we hosted our first UK festival at 42 Acres, a regenerative retreat in the heart of Somerset. There, we gathered 80 community members — grassroots activists, wealth holders, and changemakers — for a transformative experience that engaged head, hands, and heart.

Through thought-provoking talks, creative workshops, and soulful moments of connection — from wild swims to fireside storytelling — we nurtured trust, sparked collaboration, and deepened our collective vision for the more beautiful world our hearts know is possible.

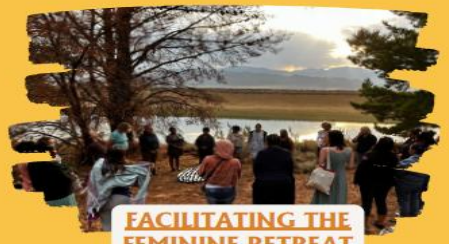
Normally it's about the outcomes and the achievements, rather than "How are you? How is your well-being?" And so gatherings like this give me an idea of where we could be in the future. It's beautiful.

— KATE TAYLOR-SMITH

Director of Frocal, Blooming Alumni, UK Festival 2024 Attendee

GATHER, CONNECT, TRANSFORM

APRIL



FACILITATING THE FEMININE RETREAT

JUNE



WHITE LION FUNDRAISER

JUNE



JTI IMPACT SAFARI

AUGUST



FACILITATING THE FEMININE RETREAT

SEPTEMBER



SYNTROPIC FARMING WORKSHOP

SEPTEMBER



FABIANA MAIA LONDON EVENT

OCTOBER



LISTENING TO THE LAND RETREAT

NOVEMBER



FUNDERS GATHERING BRAZIL



PARTNERSHIPS



Like ecosystems thriving through symbiosis, our partnerships are built on trust, collaboration, and shared purpose. We move beyond traditional grant-giving, co-creating bespoke projects that weave together pooled funds, networks, and alliances to amplify impact.

As we learn how to move from an ego-centric to an eco-centric economy, our partnerships are centred around reciprocity: we strive to add as much value as we derive from them.

👉 VIEW OUR RECIPROCITY HIVE

POOLED FUNDS

POOLING RESOURCES FOR GREATER IMPACT







We participate in Pooled Funds, aggregating financial contributions from multiple donors to create a larger, collective resource that can be allocated more effectively with collaborative decision-making.

TOTAL DISBURSED: £132,252







GIFTS

SPACE FOR EMERGENCE

We allocate a portion of our philanthropy budget to ‘gifts’ — trust-based, unrestricted grants for emergent initiatives to bloom. These are offered on a one-off basis and subject to trustee discretion.

TOTAL DISBURSED: £112,565

CLICK THE MAP TO EXPLORE



LEARN BY DOING

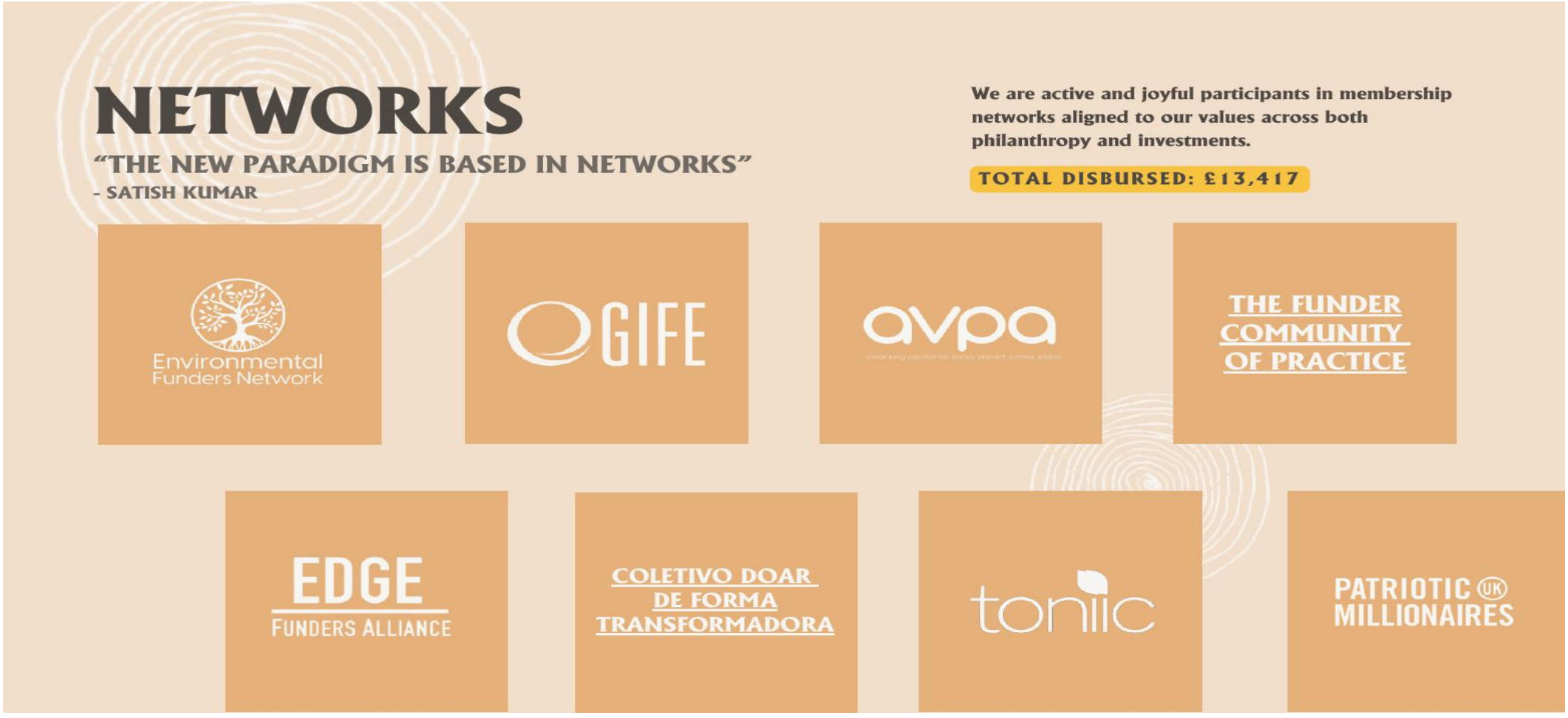
STRATEGIC ALLIANCES FOR TRANSFORMATION

We embody the concept of "learn by doing," forging strategic alliances to pioneer regenerative approaches to wealth redistribution — enabling transformation through collaboration and practice.

TOTAL DISBURSED: £142,160






NETWORKS
"THE NEW PARADIGM IS BASED IN NETWORKS"
- SATISH KUMAR
We are active and joyful participants in membership networks aligned to our values across both philanthropy and investments.
TOTAL DISBURSED: £13,417
Environmental Funders Network
GIFE
avpa
THE FUNDER COMMUNITY OF PRACTICE
EDGE FUNDERS ALLIANCE
COLETIVO DOAR DE FORMA TRANSFORMADORA
tonic
PATRIOTIC UK MILLIONAIRES

SPONSORSHIPS

TOGETHER WE GO FURTHER

We sponsor a range of events, publications and prizes that align with our mission and values. Click below to discover.

TOTAL DISBURSED: £72,767



OXFORD REAL FARMING CONFERENCE



Resurgence & ECOLOGIST



LUSH SPRING PRIZE



JRF
Next Frontiers Conference



PHILANTHROPIC VENTURE



Rooted in experimentation and impact, our Philanthropic Venture Pot bridges the space between philanthropy and investment. It's the final step in our Spectrum of Capital before Impact Investments.

By strategically deploying low-return capital and experimenting with blended finance models, we support visionary ideas that push the boundaries of regenerative finance. Our aim is to de-risk, prototype, and open new pathways for new businesses to emerge.

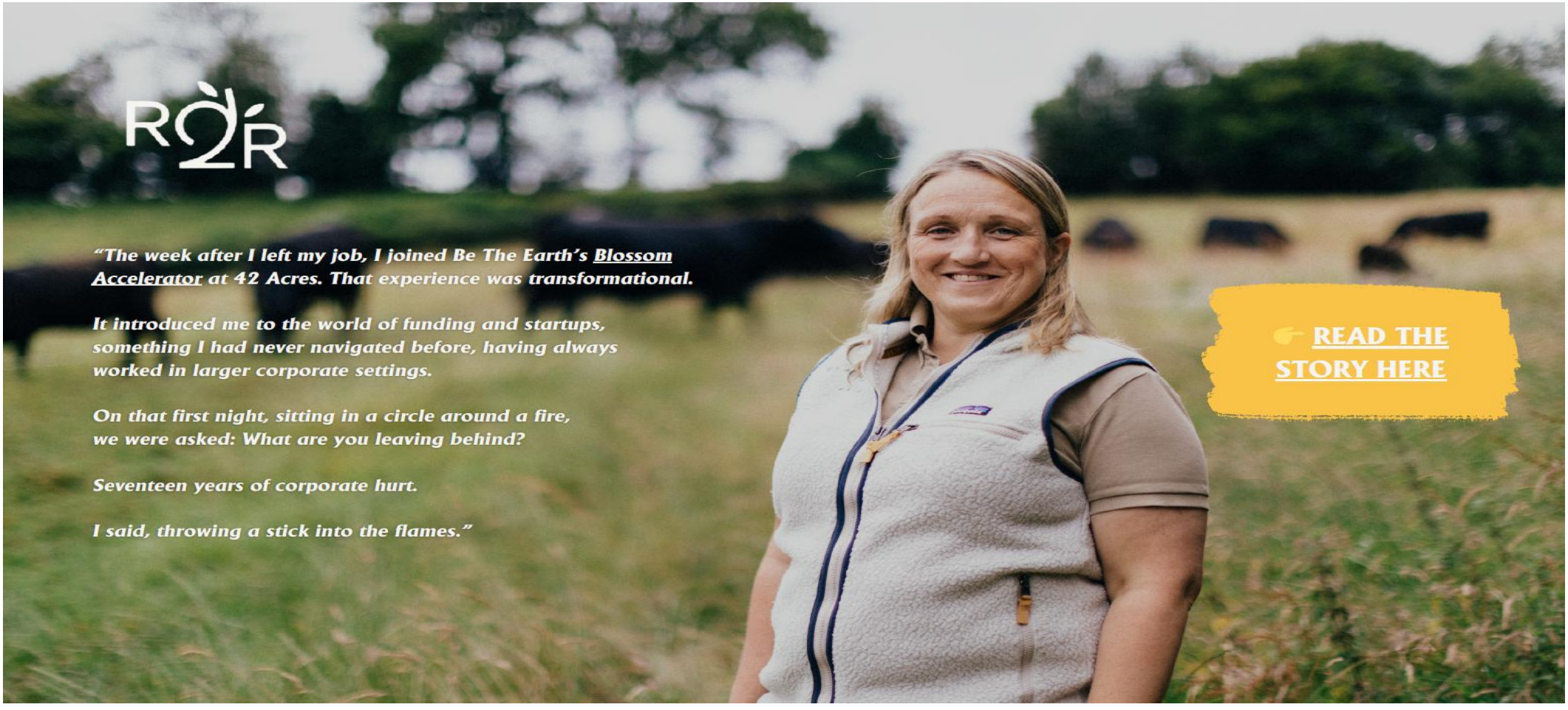
In 2024, we focused our Philanthropic Venture on Roots to Regeneration: a 2-year experiential regenerative agriculture training programme pioneered by Clare Hill and Caroline Grindrod.

TOTAL DISBURSED: £25,000

The principles of regeneration — tuning in, observing, adapting — can't be learned in a classroom. They need to be experienced. The accelerator model, with its immersive, hands-on approach, felt the perfect fit.

— CLARE HILL

Regenerative Farmer, Co-Founder of Planton Farm & Roots to Regeneration


R2R
"The week after I left my job, I joined Be The Earth's Blossom Accelerator at 42 Acres. That experience was transformational.
It introduced me to the world of funding and startups, something I had never navigated before, having always worked in larger corporate settings.
On that first night, sitting in a circle around a fire, we were asked: What are you leaving behind?
Seventeen years of corporate hurt.
I said, throwing a stick into the flames."
READ THE STORY HERE



INVESTMENTS



👉 VIEW OUR PORTFOLIO

Our investments align with the same mission and ethical principles as our philanthropy, channeling all our wealth in service of life.

We value profits that go beyond money, investing in social, natural, and spiritual wealth with equitable terms for fair financial returns. We co-create models that challenge the profit-driven status quo, prioritising economies that benefit both people and planet.

Operating within a closed-loop model, our investment arm — a subsidiary of the parent foundation — reinvests profits to further our mission.

TOTAL INVESTED: £242,810

> ***My favourite thing about Roots?***
> ***It's a bit "f**k the system", but in the humblest way.***
> ***We're just people growing food in a field.***



— ED MORRISON
Founder of Roots Allotments


ROOTS
"I love physically seeing the impact we have on people and nature around our sites. People come up to me and say, "I've had a really shit week, then I come here and feel totally cleansed of that negative energy". In our mental health crisis, providing people with that space is amazing.
We've seen a 221% increase in biodiversity at our Bath site in just 3 years. We've had 3 hedgehog litters this year.
While everyone on social media is asking where the bees, butterflies, and moths are — just walk around one of our Roots sites: they're there in abundance. Creating these bastions of safe spaces for pollinators is wicked. I love it."
READ THE STORY HERE

2024: LESSONS LEARNT & WISDOM EARNT

2024 was a year of significant challenges, particularly in governance. We reshaped our team to align with both Be The Earth's evolving vision and the personal aspirations of those within it: seeking the delicate balance between efficiency and the creative space needed for innovation.

We navigated deeply human challenges — with team members experiencing both the joy of new beginnings and the grief of profound losses. These moments tested us, yet reaffirmed that, as a living system, Be The Earth remains resilient. Our ability to adapt, support one another, and move forward with integrity is at the core of how we operate.

This year brought a key realisation: our approach to impact investing needs a reset. To align more deeply with our mission, we made the strategic decision to pause new investments and reflect on how Be The Earth can best contribute to the sector. But beyond reassessing investments, we have also learned that our own financial model needs to be as resilient as the future we seek to create. Be The Earth is not a conventional grant-giver, a typical NGO, nor a traditional investor. We exist in the in-between: a space that demands a financial model as fluid, dynamic, and regenerative as our vision.

For us, the Spectrum of Capital is more than just a framework: it is a tool for resilience. It guides how we circulate capital with intention, ensuring that philanthropy, investment, and collaborative funding work together to drive real change. In 2025, our focus is to refine this model, not just to sustain Be The Earth, but to amplify our impact — flowing resources in ways that truly nurture all beings.

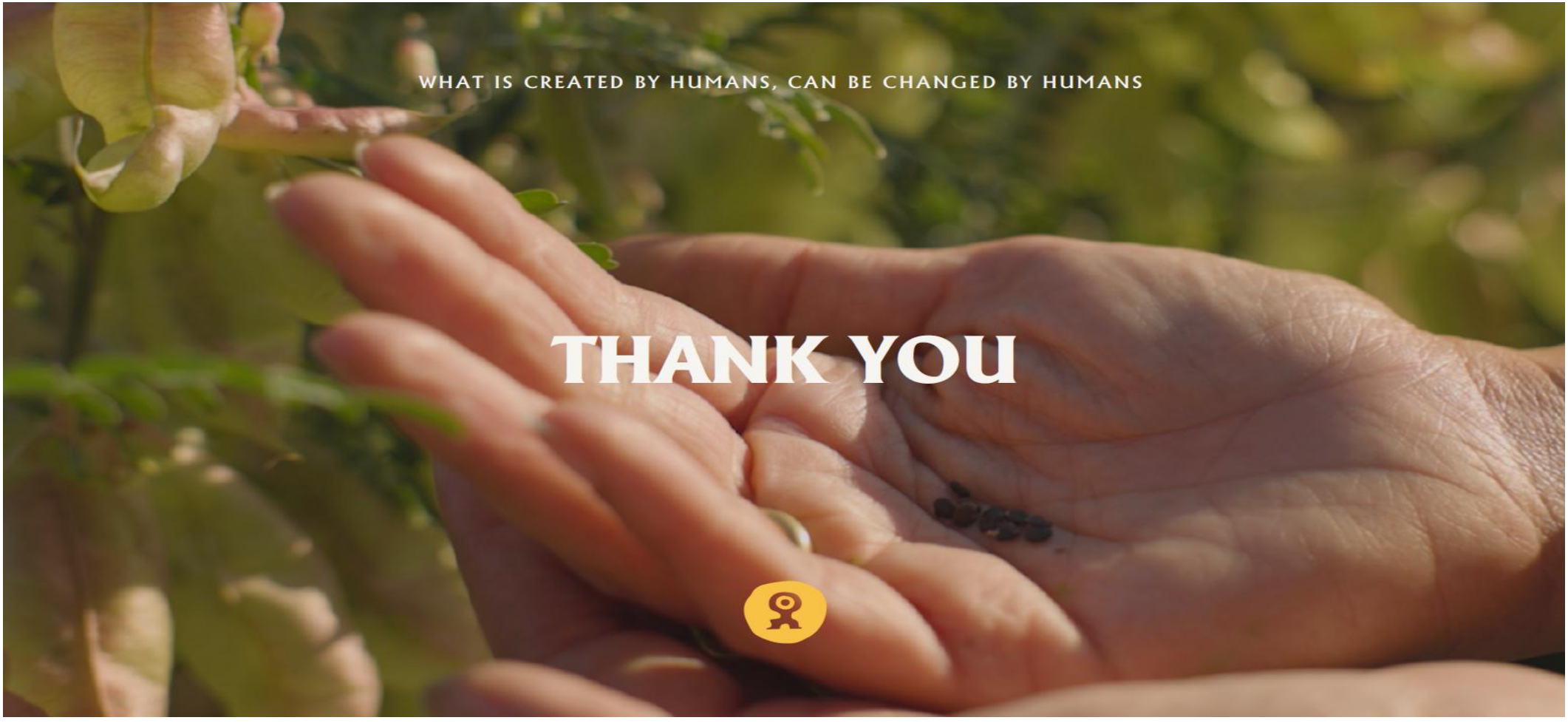
2025: BEYOND FUNDING

We have come to a deeper conviction: our role extends beyond funding and investing — it is a call for collective action.

Be The Earth is a catalyst, a connector, and an influencer in the regenerative finance space. We remain committed to working alongside like-minded funders, foundations, and UHNWIs who understand that capital must flow to create change: that being the change means actively redistributing resources, not just talking about it.

As we move into 2025, we are ready to expand the conversation, share more of our journey, and bring more stakeholders into the room. The time has come to form a broader alliance committed to regenerative futures — one that moves beyond isolated efforts and works collectively to reshape how wealth is distributed and stewarded for planetary wellbeing.




WHAT IS CREATED BY HUMANS, CAN BE CHANGED BY HUMANS
THANK YOU

FINANCIAL REVIEW

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RESERVES POLICY

The target minimum Reserve Fund is equal to three months of average costs. This will be calculated each year after approval of the annual budget, and reported to the Trustees. Reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. If the Reserves are used, they will be replenished within a reasonably short period of time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

Be The Earth Foundation is a registered charity, number 1189626, and is constituted under a Trust deed.

METHODS OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

FINANCIAL RISK MANGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

STAFF HANDBOOK

A Staff Handbook outlining the way in which Be the Earth Foundation interacts with, governs, protects, and supports its staff is currently under review to ensure it is aligned with the principles of the organisation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 29 October 2025 and signed on its behalf by:

S TABATZNIK
(Chair of Trustees)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BE THE EARTH FOUNDATION

OPINION

We have audited the financial statements of Be The Earth Foundation (the 'charity') for the year ended 31 December 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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 Charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and in other respects the requirements of the Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Trustees' 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 charity'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 other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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 course of 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BE THE EARTH FOUNDATION (CONTINUED)

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate 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' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, 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 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

AUDITORS' 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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Audit work performed over key risk areas such as management override and reviewing of accounting estimates for bias.
- Further review of financial statements disclosures to ensure accounting policies have been correctly followed.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BE THE EARTH FOUNDATION (CONTINUED)

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 Auditors' report.

USE OF OUR REPORT

This report is made solely to the Charity's trustees, 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 Charity's trustees those matters we are required to state to them in an Auditors' 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 Charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

BAGINSKY COHEN
CHARTERED ACCOUNTANTS
930 HIGH ROAD
LONDON
N12 9RT

29 October 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations	4	2,061,426	53,454	2,114,880	1,978
Charitable activities	5	689	1,000	1,689	16,212
Investments	6	35,103	-	35,103	10,493
TOTAL INCOME		2,097,218	54,454	2,151,672	28,683
EXPENDITURE ON:					
Charitable activities:					
Grant expenditure	7	860,669	106,146	966,815	686,898
Grant related support costs	8	337,354	-	337,354	238,873
TOTAL EXPENDITURE		1,198,023	106,146	1,304,169	925,771
NET MOVEMENT IN FUNDS		899,195	(51,692)	847,503	(897,088)
RECONCILIATION OF FUNDS:					
Total funds brought forward		4,004,070	21,548	4,025,618	4,922,706
Net movement in funds		899,195	(51,692)	847,503	(897,088)
Transfer between reserves		(30,144)	30,144	-	
TOTAL FUNDS CARRIED FORWARD		4,873,121	-	4,873,121	4,025,618

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 55 to 67 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	12		3,493		-
Investments	13		100,000		100,000
			103,493		100,000
CURRENT ASSETS					
Debtors	14	3,272,689		4,529,613	
Cash at bank and in hand		1,669,768		1,619,059	
		4,942,457		6,148,672	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	15	(172,829)		(2,223,054)	
NET CURRENT ASSETS / LIABILITIES			4,769,628		3,925,618
TOTAL NET ASSETS			4,873,121		4,025,618
CHARITY FUNDS					
Restricted funds	16		-		21,548
Unrestricted funds	16		4,873,121		4,004,070
TOTAL FUNDS			4,873,121		4,025,618

The financial statements were approved and authorised for issue by the Trustees on 29 October 2025 and signed on their behalf by:

S TABATZNIK
(Chair of Trustees)

The notes on pages 55 to 67 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	18	19,506	(1,318,226)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		35,103	10,493
Purchase of tangible fixed assets		(3,899)	-
NET CASH PROVIDED BY INVESTING ACTIVITIES		31,204	10,493
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		50,710	(1,307,733)
Cash and cash equivalents at the beginning of the year		1,619,058	2,926,791
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		1,669,768	1,619,058

The notes on pages 55 to 67 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

Be The Earth Foundation is an unincorporated Trust registered as a charity in England and Wales. The address of its principal place of business is 7 Cavendish Square, London, W1G 0PE and the nature of its operations are set out in the Trustees' Report.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Be The Earth Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES (CONTINUED)

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES (CONTINUED)

2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

In the application of the Charity's accounting policies, which are described in note 2, management is required to make judgments, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimate and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. INCOME FROM DONATIONS

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Donations	-	53,454	53,454
Gift Aid received from subsidiary undertakings	2,061,426	-	2,061,426
TOTAL 2024	2,061,426	53,454	2,114,880

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Donations	500	-	500
Grants	-	1,478	1,478
TOTAL 2023	500	1,478	1,978

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Retreats and events	689	1,000	1,689

6. INVESTMENT INCOME

	Unrestricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£
Bank interest receivable	35,103	35,103	10,493

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. ANALYSIS OF GRANTS

The table below shows the grants to institutions and individuals:

	2024	2023
	£	£
Programmes		
Aura	78,163	20,101
Blooming	-	83,588
Blossom	-	826
Flow Funding	227,302	90,577
Giving Circle	73,673	74,588
Retreats & Events	49,207	69,505
Programme Overheads	-	14,063
Partnerships		
Bridging	25,000	62,500
Networks	13,417	9,000
Pooled Funding	142,252	138,265
Sponsorship	72,767	50,000
Mission & Strategy		
Passion Pot	124,156	-
Learn by Doing	142,160	-
Discretionary	-	62,722
General		
Design & Communication	18,718	11,163
	966,815	686,898

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. ANALYSIS OF SUPPORT COSTS

	Grant Making 2024	Governance 2024	Total funds 2024
	£	£	£
Auditor's remuneration	-	5,400	5,400
Bank charges	824	-	824
Computer expenses	8,626	3,697	12,323
Consultancy	33,112	14,191	47,303
Depreciation	-	406	406
Difference on foreign exchange	16,139	-	16,139
Learning and development	1,250	536	1,786
Legal and professional fees	15,188	10,126	25,314
Office expenses	781	335	1,116
Staff costs	101,034	100,284	201,318
Travel and meetings	20,086	5,339	25,425
TOTAL 2024	197,040	140,314	337,354

	Grant Making 2023	Governance 2023	Total funds 2023
	£	£	£
Bank charges	5,696	-	5,696
Computer expenses	9,296	3,984	13,280
Consultancy	30,803	13,201	44,004
Independent examination	-	3,300	3,300
Learning and development	14,151	6,065	20,216
Legal and professional fees	9,222	6,148	15,370
Office expenses	2,141	224	2,365
Staff costs	55,133	55,132	110,265
Travel and meetings	21,938	2,438	24,376
TOTAL 2023	148,380	90,492	238,872

9. AUDITORS' REMUNERATION

	2024	2023
	£	£
Fees payable to the Charity's independent examiner for the independent examination/audit of the Charity's annual accounts	5,400	3,300
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	-	6,929

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	180,438	98,144
Social security costs	15,503	9,470
Contributions to pension scheme	5,377	2,651
	201,318	110,265

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Administration	5	3

No employee received remuneration amounting to more than £60,000 in either year.

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, one Trustee has been paid remuneration or has received other benefits from an employment with the Charity and this was approved by the Charity Commission. The value of Trustees' remuneration and other benefits was as follows:

		2024 £	2023 £
R Strengerowski	Remuneration	48,000	26,769

During the year ended 31 December 2024, travel expenses totalling £2,713 were reimbursed to 2 Trustees (2023 - £5,646 to 2 Trustees).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST OR VALUATION	
At 1 January 2024	-
Additions	3,899
At 31 December 2024	3,899
DEPRECIATION	
At 1 January 2024	-
Charge for the year	406
At 31 December 2024	406
NET BOOK VALUE	
At 31 December 2024	3,493
At 31 December 2023	-

13. FIXED ASSET INVESTMENTS

	Investment in subsidiary company £
COST OR VALUATION	
At 1 January 2024	100,000
At 31 December 2024	100,000
NET BOOK VALUE	
At 31 December 2024	100,000
At 31 December 2023	100,000

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. FIXED ASSET INVESTMENTS (CONTINUED)

PRINCIPAL SUBSIDIARIES

The following was a subsidiary undertaking of the Charity:

Name	Company number	Principal activity	Class of shares	Holding
Be the Earth Investments Limited	07641556	A social enterprise working in unison with Be The Earth Foundation to provide flexible funding and investment in businesses committed to accelerating the regeneration of life on earth.	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income/Gains £	Expenditure £	Profit/(Loss) for the year £	Net assets £
Be the Earth Investments Limited	699,292	(140,032)	559,260	5,631,382

14. DEBTORS

	2024 £	2023 £
DUE AFTER MORE THAN ONE YEAR		
Amounts owed by group undertakings	3,071,510	2,376,994
	3,071,510	2,376,994
DUE WITHIN ONE YEAR		
Funds held with overseas Partners	101,321	60,751
Gift aid receivable from subsidiary	-	2,061,426
Other debtors	20,000	30,000
Prepayments	79,858	442
	3,272,689	4,529,613

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	65,721	39,073
Other taxation and social security	7,568	-
Accruals	31,200	56,427
Deferred income	68,340	2,127,554
	172,829	2,223,054

	2024 £	2023 £
DEFERRED INCOME		
Deferred income at 1 January	2,127,554	-
Gift aid receivable from subsidiary	-	2,061,426
Restricted donations deferred during the year	45,000	66,128
Amounts released from previous periods	(2,104,214)	-
	68,340	2,127,554

During the year, gift aid receivable from the trading subidiary of £2,061,426 in relation to 2023 profits were received and recognised as income in 2024.

Deferred income at the year end relates to three restricted grants, two relating to the Milipede Foundation and one relating to the Land, Food, Medicine project in 2025.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfer between reserves £	Balance at 31 December 2024 £
UNRESTRICTED FUNDS					
General Funds	4,004,070	2,097,218	(1,198,023)	(30,144)	4,873,121
RESTRICTED FUNDS					
Land, Food and Medicine Programme	-	30,006	(60,150)	30,144	-
Aura Programme	21,548	19,448	(40,996)		-
Retreats and Events	-	5,000	(5,000)		-
	21,548	54,454	(106,146)	-	-
TOTAL OF FUNDS	4,025,618	2,151,672	(1,304,169)	-	4,873,121

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
UNRESTRICTED FUNDS				
General Funds	4,881,056	27,205	(904,191)	4,004,070
RESTRICTED FUNDS				
Land, Food and Medicine Programme	-	1,478	(1,478)	-
Aura Programme	41,649	-	(20,101)	21,548
	41,649	1,478	(21,579)	21,548
TOTAL OF FUNDS	4,922,705	28,683	(925,770)	4,025,618

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Tangible fixed assets	3,493	-	3,493
Fixed asset investments	100,000	-	100,000
Debtors due after more than one year	3,071,510	-	3,071,510
Current assets	1,802,607	68,340	1,870,947
Creditors due within one year	(104,489)	(68,340)	(172,829)
TOTAL	4,873,121	-	4,873,121

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Fixed asset investments	100,000	-	100,000
Debtors due after more than one year	2,376,994	-	2,376,994
Current assets	3,684,002	87,676	3,771,678
Creditors due within one year	(2,156,926)	(66,128)	(2,223,054)
TOTAL	4,004,070	21,548	4,025,618

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	847,504	(897,088)
ADJUSTMENTS FOR:		
Depreciation charges	406	-
Interest received	(35,103)	(10,493)
Decrease/(increase) in debtors	1,256,924	(2,615,837)
Increase/(decrease) in creditors	(2,050,225)	2,205,192
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	19,506	(1,318,226)

19. RELATED PARTY TRANSACTIONS

During the year to 31 December 2024, the Charity held events at 42 Acres at a cost of £32,222 (2023: £46,903) and provided a grant of £30,000 towards Agriwilding (the process of rewilding parts of land). Two of the Trustees, Mr S Tabatznik and A Myers are directors of 42 Acres Limited and the charity's subsidiary, Be the Earth Investments Limited, is a minority shareholder in 42 Acres Limited.

At the year end, a loan balance of £3,071,510 (2023: £2,376,995) was due from the Charity's trading subsidiary, Be the Earth Investments Limited, in support of its activities.

BE THE EARTH FOUNDATION

England & Wales - Charity number 1189626

Accounts

Charity number: 1189626

BE THE EARTH FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

BAGINSKY COHEN

CHARTERED ACCOUNTANTS

BE THE EARTH FOUNDATION

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 20
Trustees' responsibilities statement	21
Independent examiner's report	22
Statement of financial activities	23
Balance sheet	24
Notes to the financial statements	25 - 34

BE THE EARTH FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

S TABATZNIK, Chair
R STRENGEROWSKI
A MYERS
B RAZACK

Charity registered number

1189626

Principal address

7 CAVENDISH SQUARE
LONDON
W1G 0PE

Accountants

BAGINSKY COHEN
CHARTERED ACCOUNTANTS
930 HIGH ROAD
LONDON
N12 9RT

Website

www.betheearth.foundation



The Trustees present their annual report along with the financial statements of Be The Earth Foundation for the year 1 January 2023 to 31 December 2023.

Letter From our Founders

We start by acknowledging and thanking our team, our partners, our earth and all of our collaborators. After four years of active learning within Be the Earth, exploring new pathways that combine our passions with urgent needs of the world, we are grateful for where we are and excited by the possibilities of what is emerging.

Acting from a place of curiosity, reciprocity and integrity allows us to be guided by and to support those on the ground to strengthen their work as well as supporting their wellbeing; it has allowed us to experiment with innovative methodologies, financial and governance models that explore trust on many different levels, including the process.

Satish Kumar says, "we cannot predict results and outcomes, we can only choose to keep acting". These years have been marked by the courage of facing the unknown, of letting our intuition guide us alongside our vision and strategy, of letting go of the fear to try new things.

Our commitment to listen deeply to the wisdom of nature, to our ally funders and to our partners on the ground, have led us to a constant refinement of our work and humbling acknowledgement that alone, this journey is meaningless and purposeless.

Together, may we build a future that nurtures all beings from a place of love and compassion!

With affection,

Seth & Renata

Strategies for achieving objectives

Be The Earth Manifesto

Be The Earth strives to counter the threats posed by current capitalism by advocating for decentralised regenerative systems. Our mission involves co- creating, activating, and supporting regenerative systems, with a focus on collaborating with inspiring leaders in food systems and communities. Through programmes, partnerships, and effective communication, we aim to build and strengthen the regeneration movement. Our approach is experimental, holistic, and guided by feminine principles, acting as a catalyst for positive change towards a sustainable and flourishing life on Earth.

In 2023, Be The Earth has consolidated the Living Manifest-o, a dynamic internal document crafted by our funder and founder, Seth Tabatznik, in collaboration with inputs from trustees and staff. Drawing from four years of our journey, the manifesto serves as a guiding force for our actions. It successfully aligns our theories with practical implementation, fostering cohesion between vision and governance. In response to this integrated approach, we have embarked on an exploration of sociocracy as a governance model, recognising its potential to further enhance the alignment and effectiveness of our organisational practices. This commitment to refining our governance structures reflects our dedication to continual growth and adaptability in pursuit of our regenerative mission.

Deep Dive into Sociocracy

In 2023, Be The Earth underwent a transformative shift, recognising the limitations of rigid mission and vision frameworks and centralised governance structures. Embracing a dynamic approach, we explored sociocratic models of governance that could effectively accommodate our core values and commitment to regeneration. This deliberate move allowed us to strike a balance, providing a structured framework while empowering our team with increased autonomy.

Sociocracy, with its circular structure and consent-based decision-making, resonated with our principles, fostering a collaborative culture. However, the transition to this model has not been without challenges. Effectively implementing sociocracy requires overcoming hurdles as our organisation adapts to this new paradigm. Yet, amidst these challenges, we remain committed to continuous improvement, collaboration, and inclusivity, navigating complexities to better align with our regenerative mission and contribute meaningfully to the wider ecosystem.

Who Makes Decisions?

Acknowledging that the journey towards power awareness is ongoing, Be The Earth regards sociocracy as a governance model supporting our progression towards a more meaningful and distributed decision-making process. While our governance structure has evolved, some components still exhibit centralised decision-making. Specifically, trustees play a pivotal role in shaping the overarching vision and strategic elements, as outlined in our manifesto. Additionally, a parallel layer overseeing general operations and specific strategies within each circle is entrusted to the leaders of those circles, currently undergoing refinement. This nuanced distribution enables a tailored approach, aligning leadership responsibilities with expertise. Importantly, we maintain a steadfast commitment to allocating a portion of our budget to programmes and partnerships that involve decentralised decision-making on fund allocation, a commitment detailed in our stories below.

How are fellows and partners chosen?

At Be The Earth, the selection of partners and fellows is a deliberate and invitation-only process, as we do not accept unsolicited grant requests. Despite this, we maintain an open approach, actively seeking connections to organically expand and deepen relationships. The responsibility for shaping our network lies primarily with the Mission & Strategy Circle, concentrating decision-making on meaningful stakeholders and potential new connections. We place significant value on historical relationships and expertise within Be The Earth, both pre-dating its foundation and developed over the course of four years. Additionally, autonomy is delegated to circle leaders, fostering diversity and inclusivity in relationship building, abiding to the manifesto guidance. Notably, fellows and partners also play a role through programmes and pooled funds, enhancing collaboration and shared decision-making. As we structure our programmes in cycles, 2024 marks a pivotal change, with new cohorts of fellows chosen for the first time by our current fellows, embodying our commitment to evolving and inclusive Partnerships.

What are the main challenges of this model?

While embracing sociocracy as our governance model at Be The Earth, we acknowledge that it presents challenges in building capacity within our team and achieving coherence in balancing learning and planning with productive work delivery. In 2023, we recognized the need to enhance our understanding of basic sociocratic structures such as aims, domains, and clear role differentiations, essential for ensuring a healthy and functioning model. The complexities of remote work, compounded by differences in time zones, have added an additional layer of challenge. In response, in 2024, we are taking proactive steps to address these hurdles by engaging the services of a consultancy. This strategic decision aims to refine and improve our implementation of sociocracy, fostering a more seamless integration into our organisational dynamics and enhancing our overall effectiveness.

Partnerships

The principle of holism within systems theory underscores the importance of collaboration and interdependence among system components to understand and address complex challenges. Embracing a more expansive relational approach, we transcend conventional financial interactions, recognising the transformative power inherent in collaboration.

During 2023, our focus experienced a permanent shift from the specific actions we were undertaking to the fundamental manner in which tasks are executed. This transition encourages a holistic perspective, underscoring the notion that significant transformation emanates not solely from individual transactions but from the synergies cultivated through collaborative relationships. Learning in kinship, we enhance our collective capacity to foster not only positive change but resilient change.

Pooled Funding

We define pooled funding as collective contributions of Money, Time, and Knowledge with In a pooled fund structure, multiple donors contribute grants to a single entity, aiming to achieve a more impactful and coordinated effect on a specific issue. This method involves combining financial resources to create a larger fund, and participating donors usually collaborate to jointly recommend how these funds can be effectively utilised.

Be The Earth has engaged in various models of pooled funds, ranging from multiple donors supporting a single organisation addressing large-scale leverage points, such as the Ecocide campaign targeting mass destruction as an international crime, to smaller donor pools engaging with models of participatory collaboration. In the latter, we have prioritised pooled funds where decisions on fund recipients are made by advisors with lived experience in the sectors Be The Earth intends to support. Beyond the clear commitment to wealth distribution, our objective with pooled funds is to cultivate relationships that actively contribute to building economic structures centred around care for both people and the planet.

Networks

This is the domain within Be The Earth that delves into the intersections between philanthropy and impact investing as a potential locus for intervention. Recognising the considerable room for improvement within the current philanthropy model, our engagement in networks with like-minded partners for regeneration is aimed at sharing our experiences and being influenced by others. This involvement contributes to an evolving awareness of the system we are part of. In 2023, we proudly became members of the European Steering Group of the Edge Funders who are actively exploring how best to adapt to the current challenges of the world. The networks we are part of are committed to building communities that support funders in distributing resources in a regenerative and impactful way. We join networks to share experiences, foster collaboration, and collectively innovate towards a regenerative future in the realms of philanthropy and impact investing.

Highlighted Pooled Fund & Network Activities in 2023

The Environmental Funders Network (EFN): champions environmental philanthropy by fostering relationships, sharing intelligence, and conducting strategic research. Recognising EFN's impact, Be The Earth is deepening its engagement with the network to further align and amplify our shared goals for a regenerative future.

EDGE Funders Alliance: is dedicated to reshaping philanthropy to address the intertwined challenges of social, economic, and ecological crises. They strive for a world anchored in justice, equity, and planetary well-being. Be The Earth actively engaged with EDGE, joining their annual conference in Cassis titled "Grounding in Community: Building Solutions for a Just European Transition". further emphasises our shared mission and the significance of collaborative efforts.

Fundo Casa: champions environmental conservation, sustainability, democracy, socio-environmental rights, and social justice in South America. Since 2005, they've driven socio-environmental philanthropy discussions in Brazil. They're committed to transforming territories, supporting their guardians, and fostering community ties. In appreciation, Be The Earth directed £10,000 to them in 2022 through collaborative funding.

Regenerosity: dedicated to holistic, root-cause solutions, prioritises indigenous knowledge to formulate strategies harmonising with local health, land, and cultural factors. Collaborating with Be The Earth, they co-founded a funder's community of practice, amplifying impact through collective learning and innovation, while valuing indigenous wisdom as a significant non-financial asset, and advocating for the exchange of shared expertise among all participants.

Comissão Guarani Yvyrupa (CGY): has solidified its leading role in the national indigenous political movement, conducting annual assemblies and progressively securing significant victories in the enduring fight for the territorial rights of the Guarani people. Recognising CGY's unwavering commitment to championing indigenous rights, Be The Earth collaboratively pools resources with like-minded funders to offer support, emphasising our shared dedication to preserving the legacy and future of the Guarani communities.

Stop Ecocide: fervently pushes for making ecocide an international crime. Their mission not only encapsulates legal change but pivots global values towards Earth protection. In synergy with their mission, Be The Earth has streamlined collaboration with four other funders, collectively supporting core costs, sharing due diligence, and minimising bureaucracy.

Farming the Future: stems from the agroecological movement, uniting land-workers, educators, activists, and more. They're committed to reshaping the industrial food system, promoting regenerative production and land use rooted in social and environmental justice. In sync with this vision, Be The Earth collaboratively supports Farming the Future with other funders, underscoring our joint commitment to a sustainable food landscape.

Agroecology Fund: Established in 2011, this organisation aims to amplify agroecological solutions by focusing on three interconnected areas. Firstly, it pools and grants funds to support agroecology movements, utilising a participatory process that draws on the expertise of grassroots advisors. Secondly, the Fund seeks to influence and collaborate with non-Agroecology Fund donors to further bolster agroecology initiatives. Lastly, it serves as a learning platform for the Agroecology Fund community, which includes donors, advisors, and grantees, fostering knowledge sharing and collaboration within the sector.

Patriotic Millionaires: Patriotic Millionaires UK is a nonpartisan network of British millionaires, from multiple industries and backgrounds from across the UK. It delivers a single mission - to leverage the voice of wealth to build a better Britain by changing the system to end extreme wealth and make those with it make their fair and proper contribution.

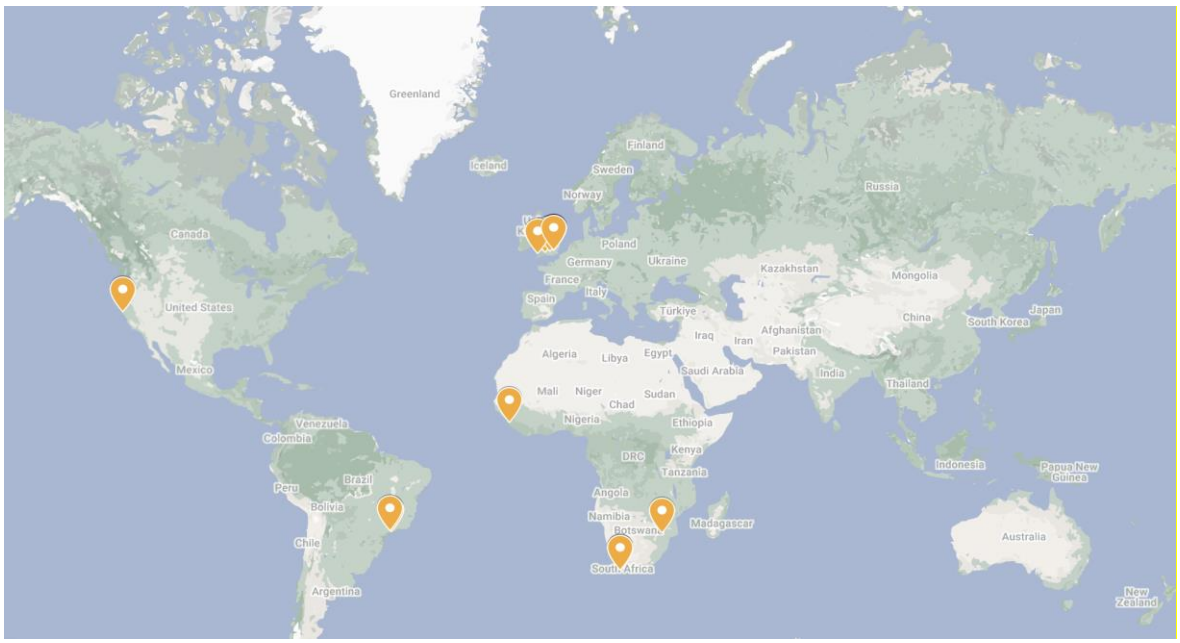
Philanthropy Lab (now Earth Funding Lab): The Philanthropy Lab is a platform for learning, strategy, and collaborative action that helps philanthropic funders work together to achieve greater impact. It encourages participants to set ambitious goals and collaborate across silos to promote systemic change. The Lab facilitates processes to explore new models, transform structures, and support innovative collective action. Guided by the vision of supporting economies that serve life, it focuses on three key workstreams: evolving the tax system to benefit life, going beyond Environmental, Social, and Governance (ESG) frameworks, and supporting the rights of nature movement.

Gifts

Transitioning from a grant-based foundation to an experimental hub centred on catalysing collaboration through programmes, partnerships, storytelling, impact investing, retreats, and more, Be The Earth chose to allocate a portion of the philanthropy budget for emergent initiatives. Termed as ‘gifts,' these grants are provided with an unrestricted and trust-based approach, offered on a one-off basis and subject to trustee discretion.

In 2023, Be The Earth awarded 13 gift grants journeying through stories of resilience, innovation, and hope. These were micro-donations made to individuals, groups, and organisations, with a primary focus on indigenous causes, food system regeneration, and alternative education. Each story, a testament to human endeavour and nature's benevolence. From small children learning to grow food and tend to the land to indigenous lands pulsating with ancestral wisdom, our support touched diverse realms. Navigate through the online full map for a snapshot of those stories.

Activities in 2023



Seed Sovereignty: Be the Earth's funding supported The Gaia Foundation's Seed Sovereignty Programme in sowing a biodiverse, ecologically sustainable, and resilient seed system in the UK and Ireland. By encouraging the use of locally grown, organically produced, and open-pollinated seeds, the programme empowered farmers and growers to adapt to diverse local conditions, contributing to long-term food security and the preservation of seed diversity.

Lanquedoc x Elos: Be the Earth's funding supported the Lanquedoc Community Garden, a cooperative initiative that flourished by igniting a love for gardening and fostering community cohesion. This project continues to bring people together, encouraging collaboration and shared responsibility while enhancing local biodiversity and promoting sustainable practices.

Young Visionaries: Be the Earth's funding supported Young Visionaries in hosting retreats aimed at helping young people develop a healthy connection to themselves, their communities, and the Earth. The retreats provided a transformative space for youth to engage with visionary leaders, fostering personal growth and inspiring community-driven change.

Witham Friary Rewilding (2022): Be the Earth's funding supported the Forest of Selwood, a charity dedicated to reviving nature, reconnecting people with the landscape, and combating climate change in the Forest of Selwood. The funding specifically facilitated the rewilding of the Witham Friary area, fostering collaboration and knowledge exchange among local communities and stakeholders. Through these initiatives, they aim to create a resilient ecosystem that benefits both people and nature.

Keep it Wild: Be the Earth's funding supported Keep It Wild in its mission to empower young people to protect and restore natural habitats. Through conservation activities, leadership opportunities, and hands-on environmental education, Keep It Wild engaged youth in safeguarding biodiversity and fostering a deeper connection to nature.

Resurgence: With the support of Be the Earth's funding, Resurgence & Ecologist Magazine continues to tackle the pressing environmental, social, and spiritual challenges of today. Through its thoughtful and inspiring content, the magazine provided a platform for voices advocating change driven by a love for the Earth. By highlighting the interconnectedness of global crises, it informed and inspired readers to work toward a just and thriving future for all, rooted in compassion and ecological awareness.

Farming on Crutches: With support from Be the Earth, *Farming on Crutches (FoC)* transformed the lives of individuals in Sierra Leone who have lost limbs by teaching them organic farming. Through a one-week training course on a three-acre farm run by the Sierra Leone Amputee Sports Association Permaculture and Agro-ecological Farm (SLASA-PAF), participants gained practical skills and knowledge, turning their disabilities into opportunities for sustainable livelihoods.

Usiko Stellenbosch: Be the Earth's funding supported *Usiko Stellenbosch*, an NPO based in Jamestown, Stellenbosch, in its efforts to guide at-risk youth through a 'rites of passage' approach. This initiative provided mentorship, wilderness experiences, and group activities to help young people facing psycho-social challenges, including those on the verge of expulsion or engaging in risky behaviour.

Elos GSA: Be the Earth's funding supported *Guerreiros Sem Armas (GSA)*, a transformative course that annually trains 60 leaders from around the globe to take positive and sustainable action in response to complex social and economic challenges. Grounded in the UN Sustainable Development Goals, GSA equips participants with the skills to lead through dialogue and collaboration. This support enabled the program to foster a new generation of leaders committed to driving meaningful change in their communities and beyond.

White Lion Trust: Be the Earth's funding supported the White Lion Trust in hosting a successful fundraising event in London. The event raised awareness and crucial funds to protect the endangered white lions and their natural habitats. Through this support, the Trust was able to strengthen its conservation efforts and further engage the public in the vital work of safeguarding these majestic creatures.

Freedom Now: Be the Earth's funding supported the creation of "Freedom Now," a powerful song written by UK musician Nick Mulvey and featuring Iranian superstar Golshifteh Farahani and Grammy Award-winning artist Arooj Aftab. Bringing together the brilliance of three globally renowned artists and changemakers, this is more than a song—it's a call to action and a prayer for peace.

Jyoti Ma / The Fountain: Be the Earth's funding supported The Fountain in hosting the Gathering of the Elders in Greenland. This significant event brought together indigenous leaders and wisdom keepers from around the world to share knowledge and discuss the pressing environmental challenges facing our planet. By fostering dialogue and collaboration, the gathering aimed to strengthen community resilience and inspire collective action for a sustainable future.

Michelle Prazeres: Be the Earth's funding supported Instituto Desacelera, a non-profit organisation focused on promoting well-being and mental health. They provide training, reflection, and mobilisation while championing the slow movement. As creators of the Escola do Tempo and Dia sem Pressa, Brazil's first slow culture festival and one of São Paulo's largest well-being events, they work to democratise care and wellness. Their initiatives build on seven years of the DesaceleraSP project, fostering a mindful and balanced lifestyle within the community.

Programmes

Programmes at Be The Earth are tailor-made journeys, bound to time, of holistic development for relevant people and their communities that together can generate positive outcomes for the planet. We create and manage our own programmes, in collaboration with experienced mentors and practitioners working with shared values of trust, feminine governance and regenerative practices. Selected fellows are primarily women that are working first and foremost in the realm of ancestral knowledge, community building, food and farming and wellbeing. In 2023 our programmes combined financial support, spiritual development and capacity and relationship building. Fellows are accompanied by BTE's team through the entire programme, holding space and creating the needed structure for advancing community leaders and activists skills and resilience. All BTE programmes have a creative commons methodology and aim to inspire the wider network of funders to experiment with trust-based philanthropy.

Aura

Completing a two-year cycle Aura Programme has seen the birth of three new strands:

- Facilitating the Feminine: learning Aura midwifing (facilitating).
- Aura Seed Circles: new Aura midwives beginning their own Aura circles.
- Aura Pocket Retreat: a three-day experience of Aura methodology that happened in the UK.



The Facilitating the Feminine online course, generated an emerging Aura methodology including: circles of women, more-than-human worlds, cycles of nature, facilitating, practitioners as mentors, pedagogies of retreat, storytelling and living in a gift culture. Each new Aura midwife received seed funding on completion of Facilitating the Feminine in order to begin their own Aura Circle, thus beginning the Aura Seed Circles.

On reflection, in a year of deepening ecological crises, exponential growth in AI and a terrifying shift of global economies towards increasing warfare, Aura has quietly continued to develop our focus on the feminine. Working in regenerative ways with women, still the most impoverished in an unequal world, we notice without fail that they serve their children and communities first. Generating change through weaving their inner journeys together with radical and practical action. We see too the diversity of circles emerging - that there is no 'one size fits all'. That each context is specific, and met by Aura in its own specificity. Ranging from a circle of indigenous women in the Amazon forest, to abused women, women gathering to play out of childhoods taken too soon, a circle of water protectors, on food and eating, young women from farms, black activists, craft and making in diversity. Meeting monthly, celebrating the seasons and moon, with food, love and connection. Quietly weaving blankets of healing with other women. Lastly, connecting with nature, exploring Aura methodologies and resting, women activists confront

patterns of burnout and overwork as forms of exploitation. And it dawns that indeed the change longed for in the world, is the change that each and every one becomes.

Small, deceptively simple and continuously evolving, the Aura network is gathering both resilience and strength. For the women themselves, and for a world that nurtures all beings.

Flow Funding

In its fourth year, Flow Funding, the inaugural program of Be The Earth, continues to inspire and deepen connections. This innovative initiative exemplifies our commitment to catalysing collaboration, allowing resources to flow dynamically, fostering impactful partnerships, and nurturing a network that thrives on shared inspiration and deepened connections. Watch the video and read the stories for deeper reflections on Flow Funding.

Giving Circle



Giving Circles emerged as an innovation in philanthropy in the early 1990s and have expanded exponentially since the 2000s, particularly in the US. Popularised by Washington Women's Foundation's founder Colleen S. Willoughby as 'the way women give,' this methodology emphasises collaboration, shared decision-making, and community-building to redistribute wealth, inherently challenging traditional models of patriarchy, financial power, and decision-making. Be The Earth has been running a Giving Circle programme for two years. We convene six women, all activists and thought leaders, to collectively distribute funds to individuals, projects, and communities.

This approach prioritises nurturing, inclusivity, and relationship-building to democratise the redistribution of wealth, minimise bureaucracy, and allow funds to reach people and projects beyond the scope of traditional philanthropy.

In October 2023, we hosted a webinar that shared our Giving Circle methodology, learnings, insights, struggles, and successes, aiming to inspire and catalyse further change towards dismantling existing power structures and a philanthropy that truly serves the communities it claims to support. The webinar served us also as an alternative format of reporting, allowing participants to tell their stories orally, furthering trust-based philanthropy practices.

Blooming

Blooming was our project-focused programme, designed to provide holistic support to community-based initiatives. Over the course of three years, we worked with five projects, during which the fellows played a vital role in shaping and refining our methodology. They also contributed significantly to our reflections on the strengths, weaknesses, and consistency of our offerings.

Through these collective reflections, we realised that one of our unique strengths is supporting individuals in a holistic way — while many other initiatives focus on supporting projects. We also recognised that the financial investment made to support just five groups could have a much greater impact if directed towards accelerators, incubators, or other initiatives better equipped to help projects progress to the next level.

These insights gave us the confidence to acknowledge that Be The Earth is not best placed to offer this kind of project support. As a result, we decided to conclude the programme with a final year of “exit grants” to support the fellows as they transition to the next phase of their journeys.

Frocal - Creating a Localised and Circular Economy in Forest Row

Amaqanda Learning Garden - Regenerative Farming in Cape Town - South Africa

Frente Alimenta: Activism and community towards food sovereignty in São Paulo - Brazil

Soilful: the story of Loop:Frome’s mission to rethink their town’s resources

Familia Chegados Institute: Community Power Regenerating the Hood in Santos - Brazil

You can read more about the individuals who took part in Be The Earth’s programmes in 2023 on our Fellows Directory.

Retreats & Events

Hosting and sponsoring transformative experiences, we provide individuals with a unique opportunity to delve into inner work and forge meaningful connections. In an era characterised by increasing disconnection and environmental concerns, these retreats offer a sanctuary for personal growth and communal understanding. Spaces for introspection and fostering a sense of interconnectedness, retreats serve as a vital platform for individuals to rekindle their relationship with themselves, each other, and the natural world, ultimately promoting holistic well-being and sustainable practices essential for the collective survival and flourishing of our global community.

Annual Gatherings

Cultivating the well-being of the individuals we engage with, not just their professional contributions, lies at the core of our mission. Our Annual Gatherings epitomise a celebration of the diverse individuals within our network—a sacred and essential space to reconnect with our truest selves, establish new meaningful relationships, and attune to nature's wisdom, fuelling creativity and community spirit to actualise the positive change we aspire to witness in the world. Beyond fostering Community Building, these gatherings serve as a forum to gather insights from our close-knit community, enriching our capacity to learn from participatory practices and adapt strategies based on collective intelligence. After attentively listening to the valuable insights of our peers, we have distilled their feedback into three primary areas:

Skill-Building: There is a resounding need to bolster their skills across a diverse spectrum, encompassing business and financial acumen, effective communication and marketing strategies, all the way to adept conflict resolution.

Networking: Participants expressed a desire for facilitation in networking, seeking avenues to enhance their access to additional funding, and fostering a robust exchange of products and services within the community.

In-Person: A unanimous sentiment emerged regarding the paramount importance of in-person connections. Our community overwhelmingly voiced a weariness with online interactions, underscoring the collective yearning for authentic, face-to-face engagements to rejuvenate their spirits and enhance the quality of their collaborative endeavours.

Watch a video of our UK Gathering here

Watch a video of our SA Gathering here

Watch a video of our Brazil Gathering here

Retreats & Events

By placing relationships at the centre of our endeavours, we not only enrich the individual experiences of participants but also lay the foundation for collective empowerment and sustainable change.

Events and retreats serve as crucibles where diverse minds converge, exchange ideas, and co-create innovative solutions. Through these gatherings, we facilitate meaningful interactions, sparking inspiration, and fostering collaboration

s that transcend borders and disciplines. By nurturing a sense of belonging and interconnectedness, we empower individuals to envision and enact regenerative practices within their communities and beyond.

Moreover, these gatherings provide invaluable opportunities for experiential learning and skill development. By offering workshops, discussions, and immersive activities, we equip participants with the tools and knowledge needed to catalyse positive transformation in their spheres of influence. From honing practical skills to deepening ecological awareness, our events cultivate the holistic capacities necessary for building regenerative economies rooted in resilience and reciprocity.

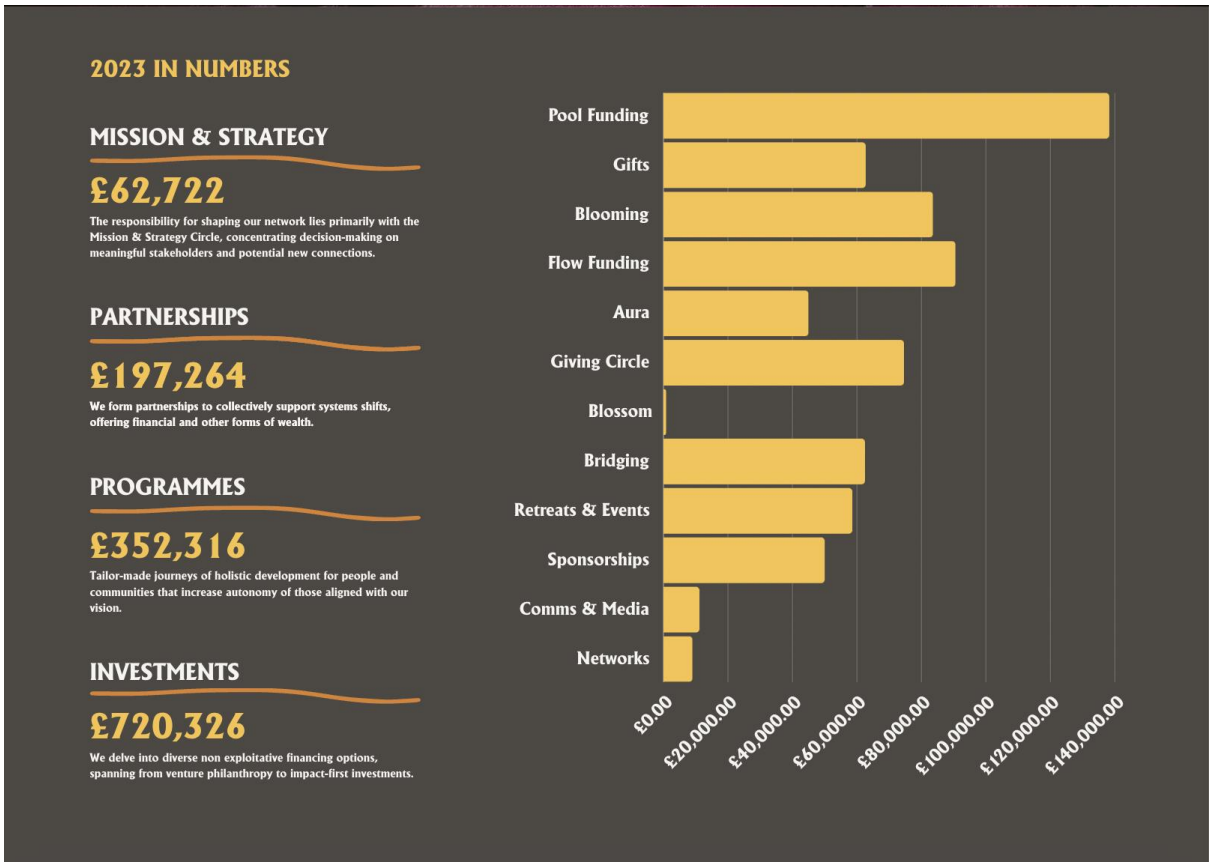
At Be The Earth, we believe that true sustainability lies in the cultivation of thriving relationships—with ourselves, each other, and the planet. We invest in and join many events and seek to not only amplify our impact but also embody our commitment to co-creating a world where people and nature flourish together.

Retreats and Events 2023

Oxford Real Farming Conference
Lush Spring Prize
EFN Retreat and Hinxton Hall
Aura Retreat at 42 Acres
Land Based Spirituality at 42 Acres
JRF Next Frontiers Conference
The Biome Project at 42 Acres
Farming the Future at Wakelyns Farm
Helena Norberg-Hodge at Cavendish Square
Flowing Money in Service of Life at 42 Acres
Edge Funders Conference
Femme-Q Summit
Trust-based Philanthropy Brazil



Expenditure Snapshot 2023



Indicators 2023

Be The Earth maintains a consistent effort to know and understand the ecosystem we are part of. In an ever-evolving mapping system, we have identified that some specific groups have a crucial role in promoting and unlocking change towards regenerative economic models that prioritise life. The combination of their diverse intelligence and resources is key to a strong ecosystem for regenerative economies. We suggest that they span across specific groups: Farmers, Women, Indigenous Peoples, Activists, Entrepreneurs and Wealth Holders.

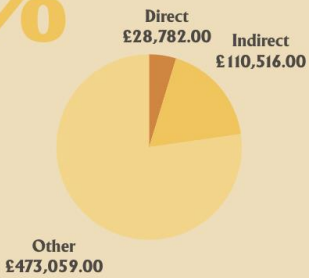
Who we funded in 2023

FARMERS & GROWERS

This group maintains a deep relationship with the natural world, mastering ancestral techniques for soil care, improvement of global health, food production and the creation of potential regenerative economic models focusing on food systems.

22.7%

Of our 2023 philanthropic funding supported farmers & growers directly or indirectly



Direct support refers to providing immediate and tangible assistance, resources, or services to farmers and/or farming organisations that are practicing agriculture in regenerative and agroecological ways. Indirect support refers to providing assistance or resources to support the broader ecosystem, networks, or conditions that enable such farming practices to thrive

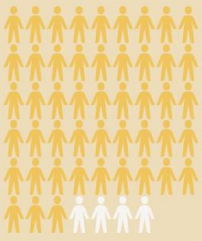


WOMEN

The group that sustains feminine intelligence as "an innate sense of responsibility for the survival of human and planetary life and keeps a conscious intention to heal" (Karen Downes), refuting paradigms of dominance and looking into possibilities to further mutual care.

In 2023, Be The Earth worked closely with 52 fellows, of which

92%



are women

In 2023, we continued our exploration of integrating feminine principles as a foundational value into our work. This involves recognising the crucial role of women as custodians of the next economy. Our approach goes beyond merely providing access to funds; we are actively committed to operating from a women-led perspective. Although we acknowledge that we have a significant journey ahead, we have taken the initial steps to align our foundation's work with a vision where women are esteemed as creators and nurturers of life.

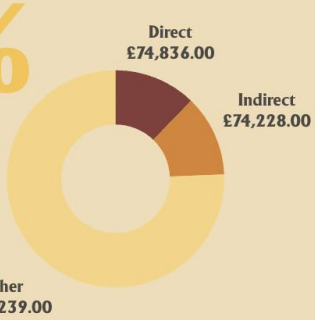


INDIGENOUS PEOPLES

This refers to the original inhabitants or native peoples of a particular region or area. They are the group that holds land-based ancestral wisdom, and as stewards of nature maintain an integration with all life.

24.3%

Of our 2023 philanthropic funding supported indigenous peoples directly or indirectly



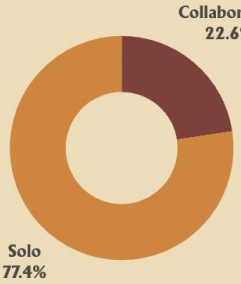
While Indigenous communities steward 22% of the world's land, they protect an impressive 80% of global biodiversity. Yet only about 1% of philanthropic funding globally supports these crucial guardians. Recognising the challenges of being stewards of money, we at Be The Earth are committed to exploring decentralised decision-making processes, placing emphasis on backing both individual leaders and indigenous-led organisations.



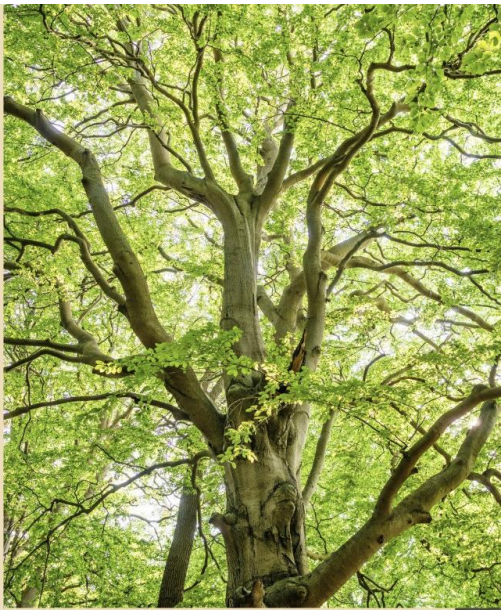
WEALTH HOLDERS

The group that can offer catalytic inputs with financial and non-financial resources to leverage change from a shared power perspective.

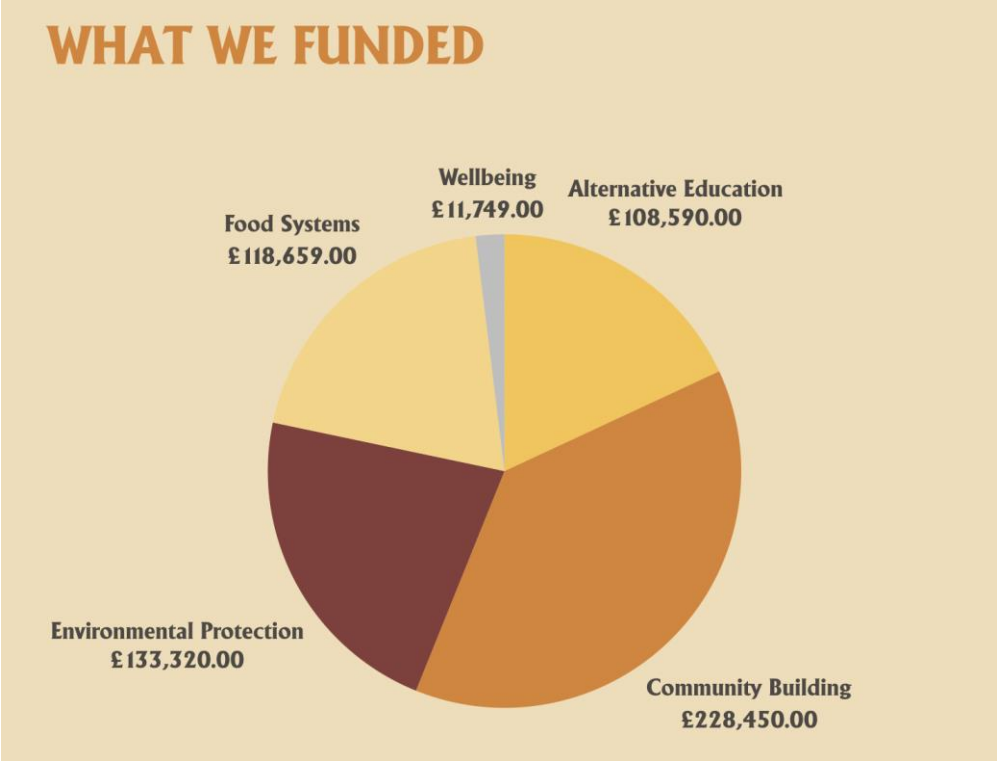
In our ongoing mission to nurture regeneration, working in tandem with other like-minded wealth holders has been of immense value. The power of collective effort in the philanthropic sector is crucial.



This commitment to pooled funds and match funding initiatives underscores our shared objective: not to dictate change but to mutually support each other in redistributing resources and decision-making power. Together, we aim to facilitate genuine, ground-up transformation, where every stakeholder has a voice.



What we funded in 2023



Where we funded in 2023



Financial Review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The target minimum Reserve Fund is equal to three months of average costs. This will be calculated each year after approval of the annual budget, and reported to the Trustees. Reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. If the Reserves are used, they will be replenished within a reasonably short period of time.

Earmarked income

In 2023, BTE received income of £28,683 from multiple sources. The primary source of income was from Retreats and Events Income, where tickets were sold for Wholesome Capital, Aura Pocket Retreat, and Flowing Money in Service of Life events.

Grant & Donation income

In 2023, BTE was the recipient of 3 grants. Each was a restricted grant to support specific activities carried out by the Foundation, with details outlined below:

- COP27 Indigenous Elders Fundraiser: £1,478.48 grant to support a group at COP27
- Individual Donation - Lara Tabatznik: £19,447.60 donation to support Aura Programme in 2024
- Individual Donation - Lara Tabatznik: £46,680 donation to support Land, Food, Medicine over two years from 2024

Structure, Governance and Management

Constitution

Be The Earth Foundation is a registered charity, number 1189626, and is constituted under a Trust deed.

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Staff handbook

A Staff Handbook outlining the way in which Be the Earth Foundation interacts with, governs, protects, and supports its staff is currently under review to ensure it is aligned with the principles of the organisation.

Approved by order of the members of the board of Trustees on 25 October 2024 and signed on their behalf by:

S TABATZNIK
(Chair of Trustees)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 25 October 2024 and signed on its behalf by:

S TABATZNIK
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BE THE EARTH FOUNDATION ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Dated: 25 October 2024

N COHEN ACA

BAGINSKY COHEN
930 HIGH ROAD
LONDON
N12 9RT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations	4	500	1,478	1,978	4,827,942
Charitable activities	5	16,212	-	16,212	-
Investments	6	10,493	-	10,493	626
TOTAL INCOME		27,205	1,478	28,683	4,828,568
EXPENDITURE ON:					
Charitable activities:					
Grant expenditure	7	665,319	21,579	686,898	666,210
Grant related support costs	8	238,872	-	238,872	103,361
TOTAL EXPENDITURE		904,191	21,579	925,770	769,571
NET MOVEMENT IN FUNDS		(876,986)	(20,101)	(897,087)	4,058,997
RECONCILIATION OF FUNDS:					
Total funds brought forward		4,881,057	41,649	4,922,706	863,709
Net movement in funds		(876,986)	(20,101)	(897,087)	4,058,997
TOTAL FUNDS CARRIED FORWARD		4,004,071	21,548	4,025,619	4,922,706

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 25 to 34 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Investments	12		100,000		100,000
CURRENT ASSETS					
Debtors	13	4,529,614		1,913,786	
Cash at bank and in hand		1,619,059		2,926,792	
		6,148,673		4,840,578	
Creditors: amounts falling due within one year	14	(2,223,054)		(17,872)	
NET CURRENT ASSETS / LIABILITIES			3,925,619		4,822,706
TOTAL NET ASSETS			4,025,619		4,922,706
CHARITY FUNDS					
Restricted funds	15		21,548		41,649
Unrestricted funds	15		4,004,071		4,881,057
TOTAL FUNDS			4,025,619		4,922,706

The financial statements were approved and authorised for issue by the Trustees on 25 October 2024 and signed on their behalf by:

S TABATZNIK
(Chair of Trustees)

The notes on pages 25 to 34 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. GENERAL INFORMATION

Be The Earth Foundation is an unincorporated Trust registered as a charity in England and Wales. The address of its principal place of business is 7 Cavendish Square, London, W1G 0PE and the nature of its operations are set out in the Trustees' Report.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Be The Earth Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2. ACCOUNTING POLICIES (CONTINUED)

2.3 EXPENDITURE (CONTINUED)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

In the application of the Charity's accounting policies, which are described in note 2, management is required to make judgments, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimate and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods

4. INCOME FROM DONATIONS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	500	-	500
Grants	-	1,478	1,478
TOTAL 2023	500	1,478	1,978

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	4,750,000	41,649	4,791,649
Grants	-	36,293	36,293
TOTAL 2022	4,750,000	77,942	4,827,942

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Retreats and events	16,212	16,212	-

6. INVESTMENT INCOME

	Unrestricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£
Bank interest receivable	10,493	10,493	626

7. ANALYSIS OF GRANTS

The table below shows the grants to institutions and individuals:

	2023	2022
	£	£
Programmes		
Aura	20,101	160,836
Blooming	83,588	48,656
Blossom	826	51,036
Flow Funding	90,577	17,068
Giving Circle	74,588	53,921
Retreats & Events	69,505	45,233
Partnerships		
Bridging	62,500	-
Networks	9,000	31,531
Pooled Funding	138,265	112,650
Sponsorship	50,000	65,715
Mission & Strategy		
Discretionary	62,722	66,620
General		
Design & Communication	11,163	12,944
Programme Overheads	14,063	12,944
	686,898	666,210

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. ANALYSIS OF SUPPORT COSTS

	Grant Making 2023	Governance 2023	Total funds 2023
	£	£	£
Bank charges	5,695	-	5,695
Consultancy	30,803	13,201	44,004
Computer expenses	9,296	3,984	13,280
Independent examination	-	3,300	3,300
Learning and development	14,151	6,065	20,216
Legal and professional fees	9,223	6,148	15,371
Office expenses	2,141	224	2,365
Staff costs	55,133	55,132	110,265
Travel and meetings	21,938	2,438	24,376
TOTAL 2023	148,380	90,492	238,872

	Grant Making 2022	Governance 2022	Total funds 2022
	£	£	£
Auditor's remuneration	-	4,200	4,200
Bank charges	2,449	-	2,449
Computer expenses	446	1,040	1,486
Design and branding	690	-	690
Legal and professional fees	2,532	7,884	10,416
Office expenses	1,024	1,901	2,925
Staff costs	39,677	26,451	66,128
Travel and meetings	9,040	6,027	15,067
TOTAL 2022	55,858	47,503	103,361

9. INDEPENDENT EXAMINER'S REMUNERATION

	2023	2022
	£	£
Fees payable to the Charity's independent examiner for the independent examination/audit of the Charity's annual accounts	3,300	4,200
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	6,929	6,504

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	98,144	58,324
Social security costs	9,470	5,305
Contributions to pension scheme	2,651	2,499
	110,265	66,128

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Administration	3	3

No employee received remuneration amounting to more than £60,000 in either year.

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, 1 Trustee (R Strengerowski) received remuneration totalling £26,769 which was approved by the Charity Commission (2022 - £NIL).

During the year ended 31 December 2023, travel expenses totalling £5,646 were reimbursed to 2 Trustees (2022 - £7,866 to 2 Trustees).

12. FIXED ASSET INVESTMENTS

	Investment in subsidiary company £
COST OR VALUATION	
At 1 January 2023	-
Additions	100,000
At 31 December 2023	100,000
NET BOOK VALUE	
At 31 December 2023	100,000

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

. FIXED ASSET INVESTMENTS (CONTINUED)

PRINCIPAL SUBSIDIARIES

The following was a subsidiary undertaking of the Charity:

Name	Company number	Principal activity	Class of shares	Holding
Be the Earth Investments Limited	07641556	A social enterprise working in unison with Be The Earth Foundation to provide flexible funding and investment in businesses committed to accelerating the regeneration of life on earth.	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income/Gains £	Expenditure £	Profit/(Loss) for the year £	Net assets £
Be the Earth Investments Limited	4,370,838	(148,978)	4,221,860	5,072,122

13. DEBTORS

	2023 £	2022 £
DUE AFTER MORE THAN ONE YEAR		
Amounts owed by group undertakings	2,376,995	1,883,786
	2,376,995	1,883,786
DUE WITHIN ONE YEAR		
Funds held with overseas Partners	60,751	-
Gift aid receivable from subsidiary	2,061,426	-
Other debtors	30,000	30,000
Prepayments	442	-
	4,529,614	1,913,786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	39,073	11,680
Accruals	56,427	6,192
Deferred income	2,127,554	-
	2,223,054	17,872

	2023 £	2022 £
DEFERRED INCOME		
Deferred income at 1 January	-	1,028,697
Gift aid receivable from subsidiary	2,061,426	-
Restricted donations deferred during the year	66,128	-
Amounts released from previous periods	-	(1,028,697)
	2,127,554	-

During the year, profits of £2,061,426 were covenanted up from the trading subsidiary, Be the Earth Investments Limited. These funds were transferred within 9 months of the year end and therefore relate to activities from 2024 onwards.

In addition, £66,128 of restricted donations were received in December 2023 relating to the Land, Food, Medicine project in 2024.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
UNRESTRICTED FUNDS				
General Funds	4,881,057	27,205	(904,191)	4,004,071
RESTRICTED FUNDS				
COP27 Indigenous Elders	-	1,478	(1,478)	-
Aura Programme	41,649	-	(20,101)	21,548
	41,649	1,478	(21,579)	21,548
TOTAL OF FUNDS	4,922,706	28,683	(925,770)	4,025,619

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
UNRESTRICTED FUNDS				
General Funds	863,709	4,750,626	(733,278)	4,881,057
	863,709	4,750,626	(733,278)	4,881,057
RESTRICTED FUNDS				
COP27 Indigenous Elders	-	7,596	(7,596)	-
Aura Programme	-	70,346	(28,697)	41,649
	-	77,942	(36,293)	41,649
TOTAL OF FUNDS	863,709	4,828,568	(769,571)	4,922,706

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Fixed asset investments	100,000	-	100,000
Debtors due after more than one year	2,376,995	-	2,376,995
Current assets	3,684,002	87,676	3,771,678
Creditors due within one year	(2,156,926)	(66,128)	(2,223,054)
TOTAL	4,004,071	21,548	4,025,619

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Fixed asset investments	100,000	-	100,000
Debtors due after more than one year	1,883,786	-	1,883,786
Current assets	2,915,143	41,649	2,956,792
Creditors due within one year	(17,872)	-	(17,872)
TOTAL	4,881,057	41,649	4,922,706

17. RELATED PARTY TRANSACTIONS

During the year to 31 December 2023, the Charity held events at 42 Acres at a cost of £46,903 (2022: £45,582). Two of the Trustees, Mr S Tabatznik and A Myers are directors of 42 Acres Limited and the charity's subsidiary, Be the Earth Investments Limited, is a minority shareholder in 42 Acres Limited.

At the year end, a loan balance of £2,376,995 (2022: £1,883,786) was due from the Charity's trading subsidiary Be the Earth Investments Limited in support of its activities.

BE THE EARTH FOUNDATION

England & Wales - Charity number 1189626

Accounts

Charity number: 1189626

BE THE EARTH FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

BAGINSKY COHEN

CHARTERED ACCOUNTANTS

BE THE EARTH FOUNDATION

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 22
Trustees' responsibilities statement	22
Independent auditors' report on the financial statements	23 - 25
Statement of financial activities	26
Balance sheet	27
Statement of cash flows	28
Notes to the financial statements	29 - 39

BE THE EARTH FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

S TABATZNIK, Chair
R STRENGEROWSKI
A MYERS
B RAZACK (appointed 31 October 2022)

Charity registered number

1189626

Principal address

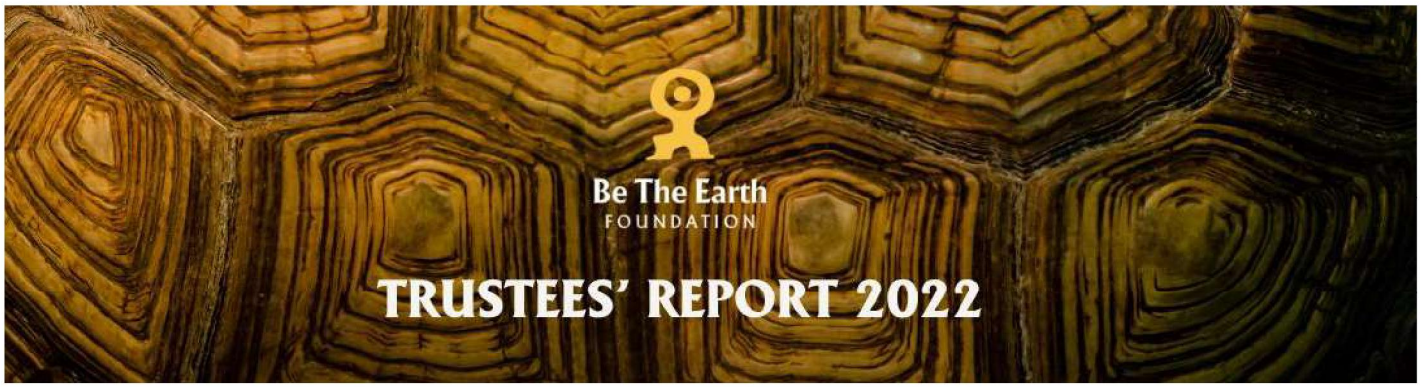
7 CAVENDISH SQUARE
LONDON
W1G 0PE

Independent auditors

BAGINSKY COHEN
CHARTERED ACCOUNTANTS
930 HIGH ROAD
LONDON
N12 9RT

Website

www.betheearth.foundation



The Trustees present their annual report along with the financial statements of Be The Earth Foundation for the year 1 January 2022 to 31 December 2022.

Letter From our Founders

In 2020, we founded Be The Earth, manifesting our deep spiritual connection shared with this planet and all living beings that inhabit it. As stewards of Be The Earth, we feel guided by the whispers of our souls and the wisdom of nature.

This initiative was conceived to harness capital as a force for good. We sought to align our portfolio of impact investments and philanthropic donations under the same vision, rejecting the current mindset of the sector that prioritises growth and wealth preservation, often through financially profitable investments that support harmful industries. We dedicated our resources to creating a world that nurtures all beings, embarking on two years of practical learning.

It is no coincidence that this occurred amidst the COVID-19 pandemic, allowing us to witness and experience a profound collapse of systems, revealing vulnerabilities in healthcare, economics, and social structures. With this, we began an ongoing process of reflection and meaning-making about our role in this unprecedented time.

In 2022, a year promising a restoration of in-person connections amid profound loss and grief, we redoubled our efforts to reflect on and refine our strategies. Up to that point, our guiding premise, along with our practical learning approach, had been the combination of philanthropic and impact investment activities to support People, Programs, and Places that share our vision of interplanetary harmony.

However, it became evident to us that there was a need to create connections among the actors involved, promote relationships, invest in unconventional partnerships, and explore new paradigms for the use of capital. We wanted this entire ecosystem to be more than the sum of its parts. Our challenge was to add, in addition to the distribution of financial resources through investments or philanthropic donations, other non-financial resources, such as human knowledge, networks of relationships, spiritual values, and collective care for well-being, among others. In our sector, many refer to this as "Funding +". However, at Be The Earth, we fondly term this initiative "Pollination," drawing inspiration from nature where bees, bats, butterflies, and the wind collaboratively ensure the birth of new plants. Everything in life is interconnected.

In this year's report, we delved into metrics and progress indicators, a topic that dominated many of our team discussions. While we're still refining our stance on impact measurement and methodologies, our focus on trust-based, systemic approaches yields results that aren't always easily quantified. Traditional performance monitoring echoes a capitalist, linear mindset of cause-and-effect. But our ethos, inspired by nature's pedagogy, doesn't always align with this perspective.

We continually question if we're fulfilling our mission effectively. Are our investments genuinely serving our core objectives? We've begun using basic financial indicators to gauge allocations across People, Programs, Places, and Pollination. Next year, we'll introduce more metrics, prioritising growth over static targets.

In addition to financial indicators, we incorporated the archetype of the Bard and invested in collecting and narrating stories that emerged from each project or partnership. This is part of our effort to be the change we want to see in the world by placing value on elements that numbers or money cannot buy: beauty, enjoyment, emotional bonds, and the magic that occurs unpredictably when we remove the blocks caused by scarcity.

We express our deep gratitude for the journey we have shared so far, to all the partners who shared resources, knowledge, and essential lessons with us. A special thanks to our fellow trustees Andy and Bushra, who kindly accepted the invite to join us on the Trustees board after being a Flow Funder, and also to our team of enablers - Tessa, Anne, Claire, and Gabriela - who help manifest our ideas into reality. As Buddha Gautama reminded us, the journey itself is the destination.

With affection,

Renata & Seth

Trustees

Strategies for achieving objectives



WHY WE EXIST: Capitalism is a globalised economic system that favours the extreme few at the expense of the whole. It considers human and environmental costs as externalities, imposing corporate and governmental agendas for short-term self-interest. Capitalism, in its current form, threatens cultures, biodiversity, and the wellbeing of people and the planet. It cannot sustain life on Earth. We need to grow alternative and diverse economies that reduce dependency, monoculture, centralisation and global risks which threaten the future lives of all.

OUR PURPOSE: To strengthen economic systems that prioritise life on earth.

We seek to strengthen economic systems that prioritise life on Earth. Thus we create opportunities for collaboration by offering and widening access to multiple forms of capital - Financial, Cultural, Social - available within the network that we are part of. Inspired by fungal networks, we observe the paradigm of reciprocity in all relationships, knowing that the whole is greater than the sum of its parts. BTE's emergent strategy, decisions and practices are all guided by systemic thinking and feminine principles. Challenging traditional models, we seek practices and processes that consider our planetary need for care, solidarity, love and intuition. Our strategy constantly improves, informed by learning and reflection upon both our achievements and mistakes, collectively. Trust, reciprocity and shared power are key to structural change.

OUR MISSION: To offer and widen access to multiple forms of capital by building partnerships that grow regenerative economies through pollinating across people, programmes and plac

People

Pooled Funding

We define pooled funding as collective contributions of Money, Time, and Knowledge with aligned funders. This method emphasises decentralised decision-making and funnels resources towards pivotal figures in regenerative economies. For Be The Earth, pooled funding aims to amplify capital for regeneration, nurture strong relationships, and catalyse systemic transformation. Our partnerships are grounded in a longer-term commitment, usually spanning a minimum of three years. Swipe below to delve into our pooled funding collaborations.

Activities in 2022

The Environmental Funders Network (EFN): champions environmental philanthropy by fostering relationships, sharing intelligence, and conducting strategic research. Recognising EFN's impact, Be The Earth is deepening its engagement with the network to further align and amplify our shared goals for a regenerative future.

EDGE Funders Alliance: is dedicated to reshaping philanthropy to address the intertwined challenges of social, economic, and ecological crises. They strive for a world anchored in justice, equity, and planetary well-being. Be The Earth actively engaged with EDGE, joining their annual conference in Cassis titled "Grounding in Community: Building Solutions for a Just European Transition". further emphasises our shared mission and the significance of collaborative efforts.

Fundo Casa: champions environmental conservation, sustainability, democracy, socio-environmental rights, and social justice in South America. Since 2005, they've driven socio-environmental philanthropy discussions in Brazil. They're committed to transforming territories, supporting their guardians, and fostering community ties. In appreciation, Be The Earth directed £10,000 to them in 2022 through collaborative funding.

Regenerosity: dedicated to holistic, root-cause solutions, prioritises indigenous knowledge to formulate strategies harmonising with local health, land, and cultural factors. Collaborating with Be The Earth, they co-founded a funder's community of practice, amplifying impact through collective learning and innovation, while valuing indigenous wisdom as a significant non-financial asset, and advocating for the exchange of shared expertise among all participants.

Comissão Guarani Yvyrupa (CGY): has solidified its leading role in the national indigenous political movement, conducting annual assemblies and progressively securing significant victories in the enduring fight for the territorial rights of the Guarani people. Recognising CGY's unwavering commitment to championing indigenous rights, Be The Earth collaboratively pools resources with like-minded funders to offer support, emphasising our shared dedication to preserving the legacy and future of the Guarani communities.

Stop Ecocide: fervently pushes for making ecocide an international crime. Their mission not only encapsulates legal change but pivots global values towards Earth protection. In synergy with their mission, Be The Earth has streamlined collaboration with four other funders, collectively supporting core costs, sharing due diligence, and minimising bureaucracy.

Farming the Future: stems from the agroecological movement, uniting land-workers, educators, activists, and more. They're committed to reshaping the industrial food system, promoting regenerative production and land use rooted in social and environmental justice. In sync with this vision, Be The Earth collaboratively supports Farming the Future with other funders, underscoring our joint commitment to a sustainable food landscape.

Gifts

In 2022, Be The Earth awarded 13 gift grants journeying through stories of resilience, innovation, and hope. These were micro-donations made to individuals, groups, and organisations, with a primary focus on indigenous causes, food system regeneration, and alternative education. Each story, a testament to human endeavour and nature's benevolence. From small children learning to grow food and tend to the land to indigenous lands pulsating with ancestral wisdom, our support touched diverse realms.
Navigate through the online full map for a snapshot of those stories:

https://www.google.com/maps/d/u/0/edit?mid=1pzhx96nSwlUefhRQaRWA8OFUrGLIUc8&ll=8.627558407221443%2C0&z=2

Activities in 2022



Schumacher College - Dartington Trust: A beacon for ecological studies and sustainable futures. With BTE's unrestricted micro-grant, Schumacher College's progressive efforts were championed, nurturing a brighter, ecologically balanced tomorrow.

Usiko Stellenbosch: An NPO taking a 'rites of passage' approach to guide at-risk youth in Stellenbosch. Through BTE's unrestricted micro-grant, their endeavors to create a stable and hopeful society are bolstered.

Refazenda: A collective experience aiming to nurture real connections with earth and individuals. With BTE's unrestricted micro-grant, Refazenda's vision of unifying humanity with nature received a supportive boost.

Excelsior Preschool (Boschendal Creche): An early childhood development centre offering holistic education. BTE's unrestricted micro-grant empowers Excelsior to provide every child with the best start in life, regardless of their background.

Grief Encounter: A supportive platform assisting children and young people facing grief. With BTE's unrestricted grant, the mission to heal scars of grief and provide essential emotional support is strengthened.

Marcha das Mulheres Indígenas: A march celebrating the spirit and voices of indigenous women across Brazil. BTE's unrestricted grant proudly amplifies their journey towards an equitable future.

Festival Indígena União dos Povos: A dedicated network that champions ancestral indigenous medicines through powerful gatherings across various states. Their mission is to expand and valorize indigenous cultures by sharing time-honored knowledge and practices that have been cultivated in the heart of our forests. In resonance with their commitment, Be The Earth gifts them additional resources, symbolizing an appreciation for the melodies of tradition they keep alive.

Casa Ecoativa: An eco-cultural hub blending ecology and culture. With BTE's unrestricted grant and a mini-documentary showcasing their work, the vision of a sustainable, interconnected community is set in motion.

Kalapalo: An indigenous group from Brazil preserving their unique culture and traditions. BTE's support enabled the purchase of a motorboat fostering their livelihoods and also sponsored a mini-documentary to share their story with the world.

Warriors without Weapons: A program aimed at cultivating empowered leadership through dialogue and collaboration. BTE's unrestricted grant fuels their mission to create a world where collaboration overcomes adversity.

Be The Change Affinity Network (BCAN): An emerging network striving for a connected, ecological trajectory within the Extinction Rebellion Movement. BTE joined the Gower Street Foundation on a learning journey combined with financial support to this group.

Indigenous Elders Fundraiser: A campaign devoted to the upliftment and recognition of indigenous wisdom. In collaboration with BTE, the initiative received vital support for their fundraiser, aiming to amplify voices that guide us towards a balanced coexistence.

Hodmedod - Solidarity Trading Company: A collaboration between The Landworkers' Alliance, Roddick Foundation, Hodmedod, and the Kayapó-led cooperative COOBA-Y that aims to establish a direct trade relationship in solidarity with the Indigenous fight for survival. This partnership brings wild-harvested nuts directly from the Kayapó people of Brazil to the UK for the first time. In alignment with this endeavour, Be The Earth extended a repayable grant, bolstering the initiative's vision of trade that uplifts communities while respecting nature's bounty.

Programmes

Programmes at Be The Earth are tailor-made journeys, bound to time, of **holistic development for relevant people and their communities that together can generate positive outcomes for the planet.** We create and manage our own programmes, in collaboration with experienced mentors and practitioners working with shared values of trust, feminine governance and regenerative practices. Selected fellows are primarily women that are working first and foremost in the realm of ancestral knowledge, community building, food and farming and wellbeing. In 2022 our programmes combined **financial support, spiritual development and capacity and relationship building.** Fellows are accompanied by BTE's team through the entire programme, holding space and creating the needed structure for advancing community leaders and activists skills and resilience. All BTE programmes have a creative commons methodology and aim to inspire the wider network of funders to experiment with trust-based philanthropy.

Aura

Reclaiming Women's Wisdom for a Regenerative Tomorrow

Amid the turbulence of 2020, when the world was gripped by uncertainty, Be The Earth sensed an emergent need. Aura was born, a pioneering initiative dedicated to reviving and centering women's wisdom in the regeneration of systems that foster life in its fullest bloom.

The foundation of Aura was laid as a response to the overlooked contributions of ten women activists, whose impactful endeavours remained shadowed in traditional economies. These unsung heroines were gathered and held in intimate circles, their wisdom and experiences synced to the cosmic rhythm of 26 new moons. But this wasn't merely a gathering; it was an active co-creation. They weren't just participants but active contributors who, alongside the Be The Earth team of midwives, navigated the unfolding journey of Aura. Through individualised mentoring, financial support, and heartfelt dialogues, this inaugural circle continually honed the essence of Aura.

Their shared voyage was marked by observation, deep feelings, and reasoning. It was a dance of reciprocity, where learnings from this circle would light the path for the next.

Fast forward to 2022, the Aura's flame was carried to the picturesque Dwarsrivier Valley near Cape Town, South Africa. Taking a rooted approach, Be The Earth, in synergy with local facilitators and a tapestry of weavers, initiated a circle encompassing single mothers. It was a purposeful alignment, an acknowledgment of the immeasurable value embedded in the acts of giving, nurturing, and perpetuating human life. This circle was not just about conversations; it was about connection. With rituals held in the embrace of nature, these Aura Fellows wove stories of kinship, land, and community. Their shared experiences resonated with the intricate dance of regeneration, emphasising the undeniable bond between community, land, and the myriad layers they encompass.

Aura is not just a program; it's a movement. A clarion call to recognize, cherish, and amplify the wisdom women carry, crafting a world where life, in all its splendour, thrives.



In 2022, Boschendal Estate in South Africa served as the convergence point for our Aura Fellows, midwives, and practitioners. This profound gathering was immortalised through film, encapsulating the shared experiences and learnings. Within this report, three video testimonials offer an intimate glimpse: a reflection of their collective journey, insights into their deepened connection to the land, and a showcase of their forward-looking aspirations. These videos underscore the transformative essence of the Aura program. We warmly invite you to dive into their compelling narratives.

Becoming Aura 2020:
https://www.youtube.com/watch?v=0ULun81fqFA&t=149s

Belonging to Aura 2022:
https://www.youtube.com/watch?v=Pnk7Ux1r48s&t=150s

Investing in Women as Drivers of Regeneration:
https://www.youtube.com/watch?v=PThVI-v8EzI&t=16s

Building Capacity and Resilience for Women and their Communities:
https://www.youtube.com/watch?v=HNRiMlrhoUU&t=110s

Flow Funding

Drawing from Marion Weber's Flow Funding methodology, Be The Earth has sought to reimagine philanthropic practices. While decision-making in traditional philanthropy often sits with a limited group, Flow Funding decentralises this authority, mirroring nature by directing resources to genuine community needs. Our unique approach integrates the pedagogy of women's circles, focusing on female activists, thereby amplifying their voices and contributions in this arena.

During our third year of Flow Funding in 2022, organisational priorities led us to maintain engagement with flow funders without allocating additional resources. Despite this, the principles of trust, community-led decisions, and intuition remained at the forefront of our actions, championing a holistic vision for global change.

Highlighting the fluidity of our approach, one flow funder transitioned to a Be The Earth trustee role, nominating her successor in the programme. This strategy, which we are actively refining, envisions a 3-year tenure for each cohort. Furthermore, the process of nominating new members is left to the activists themselves, solidifying our commitment to grassroots decision-making. Our vision: a paradigm shift focusing not just on 'how', but 'who' gets to decide, ensuring synchronicity in our discourse and deeds.

For a closer look, we invite you to view a video testimonial from our flow funders, showcasing the influence of Be The Earth's initiatives: https://www.youtube.com/watch?v=4sMRCh-A8bM



Giving Circle

Be The Earth's initiatives consistently echo a commitment to empowerment, collaboration, and decentralised decision-making. A testament to these principles is our Giving Circle programme. Launched to embrace the ethos of collective philanthropy, the Giving Circle seeks to move beyond the traditional, unilateral grant-making processes.

In its foundational year, the Giving Circle was as much about forging connections as it was about philanthropy. It brought together fellow women activists, converging their diverse backgrounds, stories, and visions. This first year was marked by a palpable sense of discovery; the participants embarked on a journey of mutual learning, drawing from each other's experiences and insights. It was a time of introspection, understanding, and establishing trust, crucial for the collective decision-making to come.

However, as is the nature of any novel venture, there were learnings to be had. The women of the Giving Circle recommended projects and allocated funds to all the suggested initiatives. Their method predominantly mirrored a "fair division" approach, centred around the members involved in the decision-making process. While this is equitable, it somewhat missed the mark in facilitating a deeper, systemic discussion on where funds might be most critically needed. As we reflect on our inaugural year, Be The Earth is poised to refine the programme's framework. In the ensuing cycles, we aim to foster enhanced collaboration and a deeper understanding of systemic needs, ensuring that the Giving Circle's contributions are both meaningful and impactful.

More about the Giving Circle in the words of our 2022 Fellows are available in video testimonials:

https://www.youtube.com/watch?v=LP1HssfdWR0

Blooming

In 2022, the Blooming Initiative was introduced as a pilot into our portfolio of programmes, marking a n ambitious step towards exploring its full potential within our ecosystem. This decision to initially roll out Blooming as a pilot reflects our commitment to continual learning and adaptability. By intertwining financial support with capacity building and strategic communication, Blooming not only provides seed funding to these burgeoning projects but also empowers them to thrive, connect, and establish sustainable practices that resonate beyond their immediate environs. As the pilot progresses, we monitor its journey closely, acknowledging the challenges faced by these community projects across varied landscapes. The outcomes will guide our decisions on the further integration of Blooming into our programmes. In 2022, 5 groups were part of Blooming, watch their stories below.

Amaqanda Learning Garden - Regenerative Farming in Cape Town - South Africa:
https://www.youtube.com/watch?v=zdANI_GBfLw

Frente Alimenta: Activism and community towards food sovereignty in São Paulo - Brazil:
https://www.youtube.com/watch?v=5raBolvkE9c

Soilful: the story of Loop:Frome's mission to rethink their town's resources:
https://www.youtube.com/watch?v=m-3iqQZJnew

Familia Chegados Institute: Community Power Regenerating the Hood in Santos - Brazil:
https://www.youtube.com/watch?v=9sdfSBPj86w

Blossom



Businesses hold the transformative potential to shape a more sustainable future. Recognising this, in 2022 we launched Blossom as a pilot accelerator in partnership with The Do and Bertha Foundation. The programme commenced with an immersive retreat at a regenerative farm, setting the stage for connection and shared learning among the 14 fellow organisations.

Over the subsequent four months, these organisations received intensive training, coaching, and advice, culminating in a pitch event. At this event, our funder partners had the opportunity to appreciate the transformative work of our fellows. A select panel from the regeneration sector then awarded one exemplary venture with a £15,000 grant, marking our inaugural foray into prize philanthropy.

Importantly, three of these organisations have now been integrated into our investment portfolio, reaffirming the significance of championing business-led regeneration.

You can read more about the individuals who took part in Be The Earth's programmes on our Fellows Directory: https://betheearth.notion.site/Be-The-Earth-Fellows-Directory-453914f9107c40289cd1deb0ee4dba19

Places

Annual Gathering

We collaborate and provide subsidies to partners for retreats that resonate with people and our programmes. Our aim is to foster spaces conducive to deep connections, collective endeavours, and expansive networking, with a spotlight on community building and broadening the scope of our impact network. 2022 marked our inaugural annual retreat, signifying the beginning of a cherished tradition. It served as a pivotal moment for the Be The Earth and Boschendal networks to unite, welcoming fellows from ongoing programs, cherished friends, family, and valued connections. Nestled amidst the serene beauty of Boschendal, it immersed participants in a holistic experience. Nature-based activities and the creation of sacred spaces provided a profound connection to the Earth, fostering renewal and reflection. Looking forward, we intend to expand our reach with regional retreats in the coming year, further strengthening our commitment to fostering connections, celebrating nature, and nurturing personal growth in diverse locations. This gathering embodies the essence of Be The Earth's mission, and we anticipate many more enriching gatherings to come.



Retreats



Seed Sovereignty Retreat: The Seed Sovereignty Team, an incredible group of individuals, recently gathered for their inaugural meeting. This dedicated team is at the forefront of rekindling the rich seed diversity in the UK and Ireland. Their collective efforts have already led to the training of over 500 new seed growers, the resurrection of endangered seed varieties in our fields, and the reintegration of seeds into the heart of the food movement. Their contributions are nothing short of remarkable.



Purposeful Capital Retreat: Be The Earth convened a diverse group of individuals in a retreat focused on exploring the transformation of financial capital into a purposeful force for life's greater good. Surrounded by the natural beauty of the countryside, participants engaged in deep discussions, shared insights, and crafted strategies to align financial resources with regenerative and life-affirming endeavours. This retreat offered a sacred space to delve into the profound potential of capital to drive positive change, leaving attendees inspired and empowered to carry these newfound perspectives into their work and communities."



First Community of Practice Retreat: This event brought together both funders and their staff members for an inspiring brainstorming event, laying the foundation for a vibrant and dynamic community of practice. Participants immersed themselves in spirited discussions, exchanging ideas and experiences that transcend traditional funding paradigms. This event marked the birth of a powerful network dedicated to the regenerative mission, one that promises to foster collective learning, collaboration, and transformative impact in the realm of funding for regenerative change.



Collaborative Capital: An event focused on exploring the harmonious integration of blended finances, from traditional grant-giving to impactful investments. This occasion provided a platform for dialogue, idea-sharing, and collaborative envisioning of how these diverse financial approaches can be effectively aligned to serve the cause of regeneration.



Kin Retreat: During a three-day residential retreat, Bristol's community workers discovered the profound significance of connections and kinship. This transformative experience encouraged vulnerability, trust, and co-creation, deepening bonds. Set amidst breathtaking natural surroundings, participants embraced diverse perspectives, deep listening, and relationship contemplation. The retreat offered profound reflection moments, enhanced by sumptuous meals and sunsets. Returning home posed challenges, yet they left nourished and ready for community challenges.

Pollination

Be The Earth collaborates with aligned alternative media platforms to sponsor content that delves into the nuances of funding and impact investing. Our aim is to engage a broader audience, sparking conversations and raising awareness about potential regenerative economic models. Additionally, we provide capacity-building opportunities in collaboration with like-minded organisations and experts. This empowers individuals and groups within our network with the tools they need to create meaningful impact in their communities and beyond.

Land Workers Alliance: BTE supported the publishing of 'With the Land', a book which marks 10 years of the Landworkers' Alliance. It explores what it means to work with the land, reflects on the wider land work movement and celebrates what is achievable through collective action.

ORFC: Working with partners in the UK and internationally, the Oxford Real Farming Conference (ORFC) brings the real food and farming movement together every January. It is the second year that BTE is part of the group of sponsors to the conference. (Image Below)

Dumbo Feather: Be The Earth sponsored the final year of this Australian Magazine that shared the stories of extraordinary people to enrich our lives and those around us for twenty years.

The Resurgence Trust: This sponsorship was geared towards supporting the publishing of Resurgence & Ecologist magazines. Both address the environmental, social, and spiritual challenges and opportunities of our time.

Black Mountain's College: BTE offered a bursary towards BMC, s brand new college in the Brecon Beacons National Park, Wales, to create a future where nature and humans thrive. BMC focuses on the challenge of our times: how to build a fair and just society within safe planetary boundaries.

Advaya: BTE offered bursaries to facilitate access to Advaya, a transformative learning platform exploring the interrelated fields of ecology, consciousness and the body.

Bio-leadership: We have offered bursaries to this course, which fosters leadership connection with the rules of life: cycles, regeneration, reciprocity and love and a global ecosystem of people to grow this new story all over the world.

Ecoversities: A global knowledge movement, "eco-versities," reimagines learning to address contemporary challenges. We have supported the Eco-versities plenary gathering, to foster collaboration among practitioners from diverse learning sites.

Small Giants MBE: We have also offered a bursary to the Mastery of Business Empathy, a partnership-driven initiative transforming the traditional MBA into a Next Economy-focused experience that empowers visionary leaders with holistic business perspectives, tools, and networks for purposeful leadership.

The Sustainability Institute: The Institute is an international living and learning centre teaching, for transformative education in sustainability in the African context, exploring and applying ways of being that are restorative. In 2022 we have supported their capacity building initiatives.

Meli Bees: We have sponsored an institutional video to this independent organisation that engages & empowers indigenous peoples and local communities in vulnerable areas to lead regeneration in a bottom-up movement for climate justice.



Expenditure Snapshot 2022



Indicators 2022

Be The Earth's ongoing commitment lies in comprehending our ecosystem. In our dynamic mapping, we've identified certain groups pivotal in driving change toward regenerative economic models rooted in life-centred principles. Their diverse expertise and resources are vital for a robust regenerative ecosystem. This analysis delves into the profiles of leaders and organisations we collaborated with in 2022. We suggest that they spam across specific groups: Farmers, Women, Indigenous Peoples, Activists, Entrepreneurs and Wealth Holders.



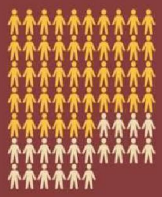
WOMEN

The group that sustains the feminine intelligence as "an innate sense of responsibility for the survival of human and planetary life and keeps a conscious intention to heal" (Karen Downes) refuting paradigms of dominance and looking into possibilities to further mutual care.

In 2022 Be The Earth worked closely with 66 fellows of wich

46

are women



In 2022, we initiated the exploration of integrating feminine principles as a foundational value into our work. This involves recognizing the crucial role of women as custodians of the next economy. Our approach goes beyond merely providing access to funds; we are actively committed to operating from a women-led perspective. Although we acknowledge that we have a significant journey ahead, we have taken the initial steps to align our foundation's work with a vision where women are esteemed as creators and nurturers of life.

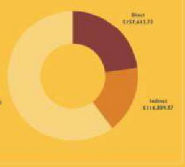


INDIGENOUS PEOPLES

The refers to the original inhabitants or native peoples of a particular region or area. It's the group that keeps ancestral wisdom, and as stewards of nature maintain in integration with all life.

39,6%

of our philanthropic funding in 2022 supported indigenous peoples directly or indirectly

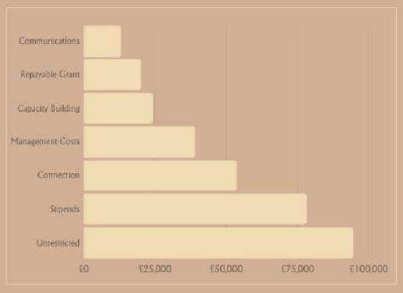


While Indigenous communities steward 22% of the world's land, they protect an impressive 80% of global biodiversity. Yet, only about 1% of philanthropic funding globally supports these crucial guardians. Recognizing the challenges of being stewards of money, we at Be The Earth are committed to exploring decentralized decision-making processes, placing emphasis on backing both individual leaders and indigenous-led organizations.



ACTIVISTS

The group that takes upon action, based on regenerative principles, that ignite change.



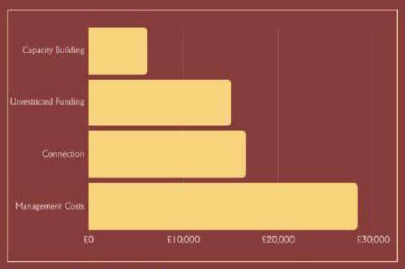
Total : £ 321,891

In 2022, Be The Earth championed activists through targeted financial support, mostly through our programmes and events. We invested in capacity building and amplified their voices with dedicated communications funds. Recognising the power of face-to-face dialogue, we facilitated in-person connections, covering costs for retreats and events. Activists also received direct personal stipends, had access to flexible unrestricted funding, and benefited from sustainable repayable grants. Our approach underscores a deep commitment to both fund and empower these change-makers.



ENTREPRENEURS

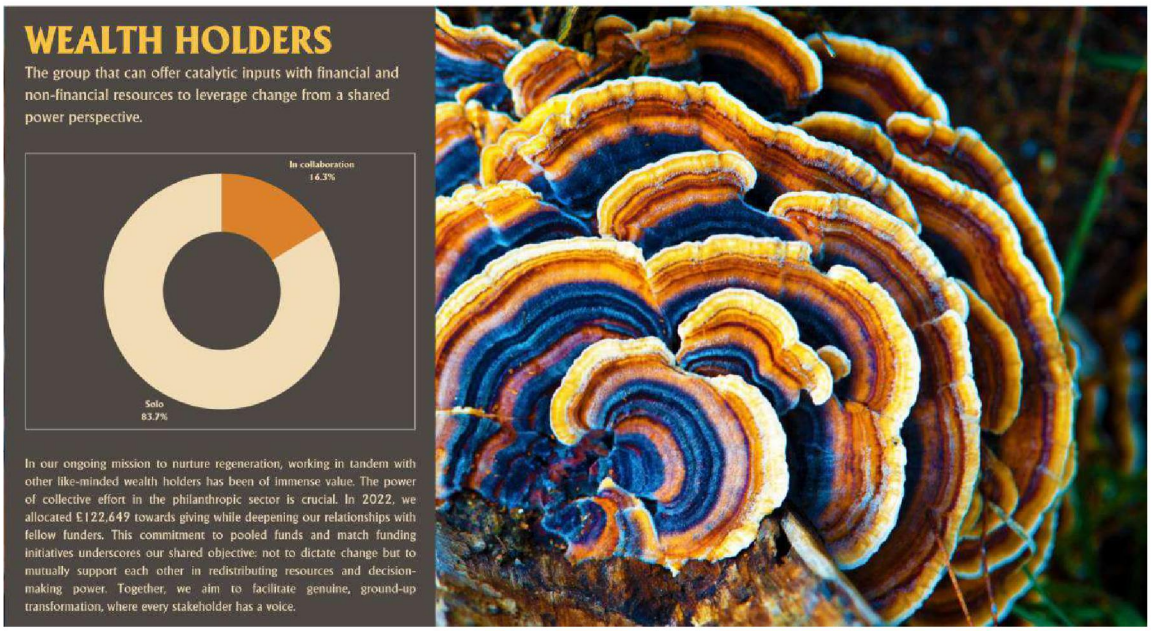
The group of inspiring leaders of innovation and disruption of current economic models that can offer resilient alternatives to businesses and organisations.



Total : £66,036

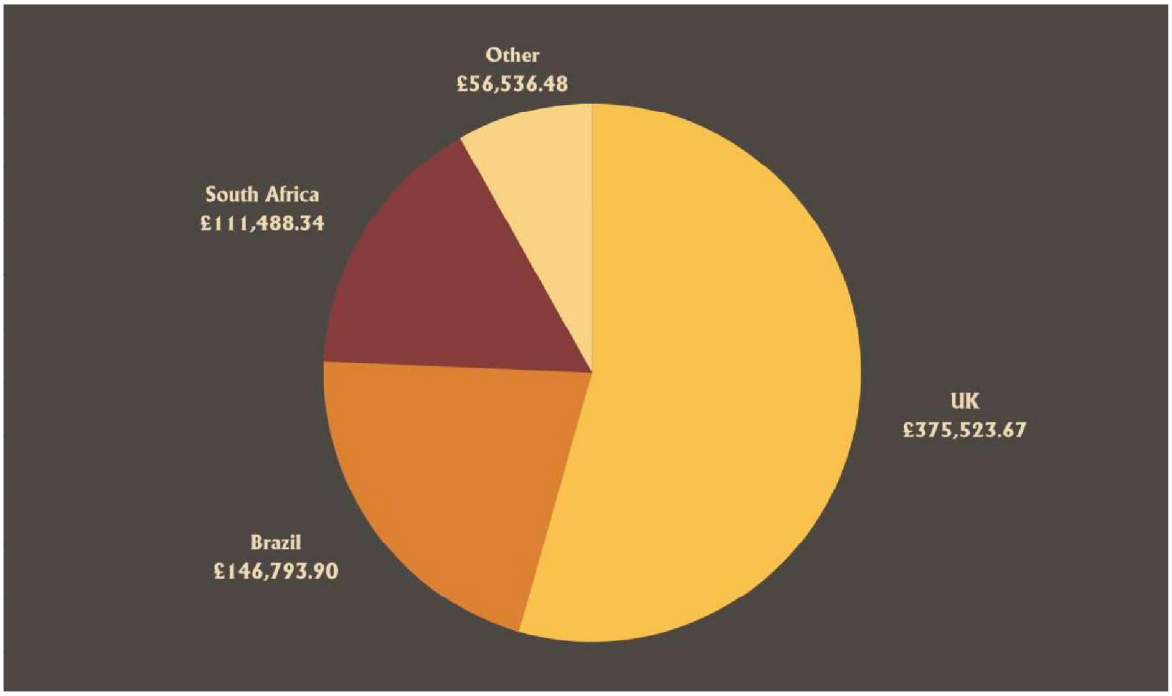
In recognising the vital role entrepreneurs play in shaping the economy of tomorrow, Be The Earth remains committed to not only investing in promising ventures but also in the minds and spirits behind them. It is with this vision that we introduced the Blossom Programme in 2022, an accelerator with a difference. Instead of merely driving scale, Blossom is meticulously designed to build capacity and knit together a community of like-minded entrepreneurs, especially those in the regenerative food segment. Through such dedicated initiatives, we underscore the importance of both funding and nurturing businesses that will lay the foundation for a regenerative economy.





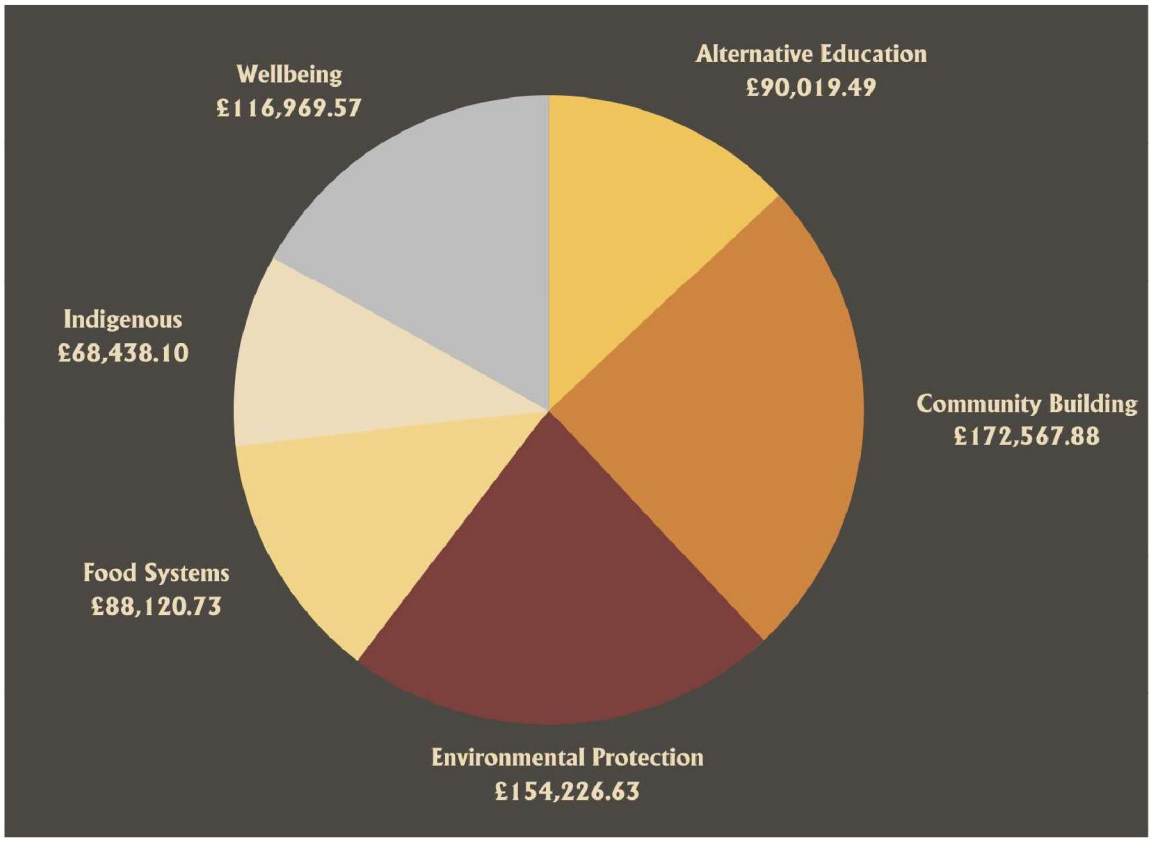
Where we funded in 2022

We focused on where we have existing networks and connection to land and place. In order to build deeper partnerships, we chose to have greater presence in fewer places where we have stronger connections. We make efforts to connect people and land. The chart represents the percentage of our philanthropic funding disbursed per region of interest during the course of 2022.



What we funded in 2022

From a systemic viewpoint, 2022 underscored for us the significance of emphasising the *methodology* of our funding over the specific sectors of interest. That said, Be The Earth remains deeply committed to these particular domains: Food Systems, Indigenous, Wellbeing, Community Building, Alternative Education, Environmental Protection. Please note that while some of our initiatives may span multiple areas, for the purposes of this report, each has been categorised based on its primary focus. Some overlaps are natural given the interconnected nature of these areas, but we've strived for clarity and simplicity in our presentation. We acknowledge the intricacies of these intersections and are committed to refining this categorisation approach for 2022.



Social investment policies

Be The Earth has a long term vision to create a sustainable funding model, based on the concepts of circular economies. The goal is to continue to exist for the long-term without raising additional funding, which means social investments (with potential for financial return) are made to balance out the charitable giving each year. **All investments are made from an Impact-first approach and follow the same policies for grant making.** Meaning BTE creates pathways to redirect finances to non-exploitative (namely regenerative) businesses that put **preservation of planetary life before profit.** BTE utilises diverse financial instruments and funding models, including equity, loans, revenue-based financing, convertible-debt and more. Appropriate due diligence processes must be followed, but BTE is open to creative solutions for organisations and individuals that do not fit within traditional funding models.

The WHO, WHERE and WHAT outlined above in the grant making policies is the same for the social investment policies. The only thing that differs is the HOW. Due to the fact that investments are not always made from an impact-first lens, Be the Earth Investments has taken steps to ensure integrity is upheld in its investment approach. This includes becoming **a certified B Corp** and operating under the following 10 principles:

1. We look at all investments from an impact-first perspective: if we don't believe in the impact, then we won't consider an investment no matter what the potential is for financial returns.
2. We work with a circular financial model: 100% of profits will be reinvested or donated.
3. We work with non-extractive financing: we choose the best model for providing funding depending on a business' individual needs, rather than seeking the most lucrative model for us as investors.
4. We don't believe that all businesses follow the same timeline: we don't set specific exit expectations and often provide funding in a way where an exit is not encouraged.
5. We provide extensive non-financial support: we fund capacity building, offer networking opportunities, cross marketing and more.
6. We take risks that sometimes others are not prepared to take: if the impact is great, we invest in high-risk businesses, even if there are sometimes low return expectations
7. We put the final beneficiaries at the centre of the solution: we take a voting board seat only when we feel it's needed and encourage other voices to be heard at the table of each organisation we invest in.
8. We encourage and invest in diversity: having a broad representation is important to us and we actively seek ventures that are led by minorities and under-represented groups; we also reject businesses based on a lack of diversity and openness to change.
9. We measure and manage impact: whilst we recognise a majority of impact is immeasurable and subjective, we work to create a methodology to track the tangible impact we are having in the world and the ways each business is advancing towards their individual impact goals.
10. Work to inspire and leverage resources: we spend time sharing impactful stories with our network and inspiring additional capital to move to the impact-first investment space.

Conclusions 2022

2022 has been a year of introspection and action for Be The Earth. We've come to deeply appreciate that while our funding goals hold significant importance, the methods by which we achieve them are equally critical. The landscape of our journey this year vividly illustrated that the manner in which we fund can profoundly influence its transformative impact.

Key Takeaways:

Prioritising and Strengthening Programmes: Beyond just amplifying our programmes, we've learned to discern where our strengths truly lie. In 2023, we made the conscious decision to discontinue two programmes, not as a step back, but as a strategic move forward. We now strive to take on initiatives where we excel and to seek meaningful partnerships for areas where others shine brighter than us.

Evolution from Direct Grant Giving: While direct grants have their merit, our journey has shown us the value of evolving our approach. We envision a future where our funding nourishes whole ecosystems of change, rather than isolated entities.

Championing Pooled Funds: Increasing our contribution to pooled funds is not just a financial decision; it's a strategic one. By doing so, we harness collective wisdom, diminish redundancies, and optimise the impact of every pound committed.

Engaging with Fellow Funders: We're on a shared journey with numerous other small-scale funders. Our hope is that as we continue to explore and refine our funding strategies, the insights we gather might resonate with, and perhaps even inspire, others in our community. We truly believe in collaborative growth, understanding that every founder has a unique contribution to make, and that together, we can co-create more meaningful and lasting impact.

Adaptive Learning: Our journey is marked by continuous learning and adaptability. We aren't just aiming for the right outcomes but adopting the right approaches, refining them responsively to the ever-evolving dynamics of our mission.

Our actions in 2022 encapsulate a famous saying: the journey holds as much significance as the destination. At Be The Earth, our commitment extends beyond just fostering a better world; it lies in discovering and championing superior pathways to reach that world. The road ahead promises exploration, unity, and an unwavering commitment to our planet and its inhabitants.

Financial Review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The target minimum Reserve Fund is equal to three months of average costs. This will be calculated each year after approval of the annual budget, and reported to the Trustees. Reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. If the Reserves are used, they will be replenished within a reasonably short period of time.

Earmarked income

In 2022, BTE received income of £4,828,568 from multiple sources. The primary source of income was from 4 distributions sent by SBT Trust and Silverberry Trust. The first distribution of £1,000,000 was received on July 1, 2021 and earmarked for 2022 activities (further details can be found in Be The Earth's 2021 Annual Report. The other 3 distributions were received in the 2022 calendar year and intended to support the long term activities of Be The Earth Foundation.

Grant & Donation income

In 2022, BTE was the recipient of 4 grants. Each was a restricted grant to support specific activities carried out by the Foundation, with details outlined below:

- COP27 Indigenous Elders Fundraiser: £7,596 grant to support a group at COP27
- Bertha Foundation: £28,697 ($40,000) grant to support Be The Earth's Aura Programme - deferred from 2021
- Individual Donation - Lara Tabatznik: £21,118 ($25,000) donation to support Be The Earth's Aura Programme
- Individual Donation - Mike Swilling: £20,531 ($25,000) donation to support Be The Earth's Aura Programme

Structure, Governance and Management

Constitution

Be The Earth Foundation is a registered charity, number 1189626, and is constituted under a Trust deed.

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Staff handbook

A Staff Handbook outlining the way in which Be the Earth Foundation interacts with, governs, protects, and supports its staff is currently under review to ensure it is aligned with the principles of the organisation.

Approved by order of the members of the board of Trustees on 30 October 2023 and signed on their behalf by:

seth tabatznik

Seth Tabatznik (Oct 31, 2023, 12:19pm)

S TABATZNIK
(Chair of Trustees)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 30 October 2023 and signed on its behalf by:

seth tabatznik

Seth Tabatznik (Oct 31, 2023, 12:19pm)

S TABATZNIK
(Chair of Trustees)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BE THE EARTH FOUNDATION

OPINION

We have audited the financial statements of Be The Earth Foundation (the 'charity') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Trustees' 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 charity'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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BE THE EARTH FOUNDATION (CONTINUED)

OTHER INFORMATION

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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 course of 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BE THE EARTH FOUNDATION (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Audit work performed over key risk areas such as management override and reviewing of accounting estimates for bias.
- Further review of financial statements disclosures to ensure accounting policies have been correctly followed.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 Auditors' report.

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



BAGINSKY COHEN
CHARTERED ACCOUNTANTS
930 HIGH ROAD
LONDON
N12 9RT

30 October 2023

Baginsky Cohen are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations	4	4,750,000	77,942	4,827,942	661,686
Investments	5	626	-	626	299
TOTAL INCOME		4,750,626	77,942	4,828,568	661,985
EXPENDITURE ON:					
Charitable activities:					
Grant expenditure	6	629,917	36,293	666,210	366,309
Grant related support costs	7	103,361	-	103,361	80,265
TOTAL EXPENDITURE		733,278	36,293	769,571	446,574
NET MOVEMENT IN FUNDS		4,017,348	41,649	4,058,997	215,411
RECONCILIATION OF FUNDS:					
Total funds brought forward		863,709	-	863,709	648,298
Net movement in funds		4,017,348	41,649	4,058,997	215,411
TOTAL FUNDS CARRIED FORWARD		4,881,057	41,649	4,922,706	863,709

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 29 to 39 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Investments	11		100,000		100,000
CURRENT ASSETS					
Debtors	12	1,913,786		635,498	
Cash at bank and in hand		2,926,792		1,180,601	
		4,840,578		1,816,099	
Creditors: amounts falling due within one year	13	(17,872)		(1,052,390)	
NET CURRENT ASSETS / LIABILITIES			4,822,706		763,709
TOTAL NET ASSETS			4,922,706		863,709
CHARITY FUNDS					
Restricted funds	14		41,649		-
Unrestricted funds	14		4,881,057		863,709
TOTAL FUNDS			4,922,706		863,709

The financial statements were approved and authorised for issue by the Trustees on 30 October 2023 and signed on their behalf by:

seth tabatznik

Seth Tabatznik (Oct 31, 2023, 12:19pm)

S TABATZNIK
(Chair of Trustees)

The notes on pages 29 to 39 form part of these financial statements.

BE THE EARTH FOUNDATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash used in operating activities	1,745,565	950,308
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	626	299
NET CASH PROVIDED BY INVESTING ACTIVITIES	626	299
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR	1,746,191	950,607
Cash and cash equivalents at the beginning of the year	1,180,601	229,994
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	2,926,792	1,180,601

The notes on pages 29 to 39 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

Be The earth Foundation is an unincorporated Trust registered as a charity in England and Wales. The address of its principal place of business is 7 Cavendish Square, London, W1G 0PE and the nature of its operations are set out in the Trustees' Report.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Be The Earth Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (CONTINUED)

2.3 EXPENDITURE (CONTINUED)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. ACCOUNTING POLICIES (CONTINUED)

2.10 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

In the application of the Charity's accounting policies, which are described in note 2, management is required to make judgments, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimate and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods

4. INCOME FROM DONATIONS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	4,750,000	41,649	4,791,649
Grants	-	36,293	36,293
TOTAL 2022	4,750,000	77,942	4,827,942

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	650,000	8,000	658,000
Grants	-	3,686	3,686
TOTAL 2021	650,000	11,686	661,686

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

5. INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	626	626	299

6. ANALYSIS OF GRANTS

	Grants to Institutions and Individuals 2022 £	Total funds 2022 £
People	227,925	227,925
Programmes	234,098	234,098
Places	93,996	93,996
Pollination	110,191	110,191
TOTAL 2022	666,210	666,210

	Grants to Institutions and Individuals 2021 £	Total funds 2021 £
People	146,117	146,117
Programmes	183,985	183,985
Places	9,990	9,990
Pollination	26,217	26,217
TOTAL 2021	366,309	366,309

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7. ANALYSIS OF SUPPORT COSTS

	Grant Making 2022	Governance 2022	Total funds 2022
	£	£	£
Auditor's remuneration	-	4,200	4,200
Bank charges	2,449	-	2,449
Computer expenses	446	1,040	1,486
Design and branding	690	-	690
Legal and professional fees	2,532	7,884	10,416
Office expenses	1,024	1,901	2,925
Staff costs	39,677	26,451	66,128
Travel and meetings	9,040	6,027	15,067
TOTAL 2022	55,858	47,503	103,361

	Grant Making 2021	Governance 2021	Total funds 2021
	£	£	£
Bank charges	933	-	933
Computer expenses	323	753	1,076
Design and branding	477	45	522
Independent examination	-	2,160	2,160
Legal and professional fees	735	5,676	6,411
Office expenses	1,317	2,459	3,776
Staff costs	24,740	24,739	49,479
Travel and meetings	9,545	6,363	15,908
TOTAL 2021	38,070	42,195	80,265

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

8. AUDITORS' REMUNERATION

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	4,200	-
Fees payable to the Charity's auditor in respect of:		
Independent examination of the Charity's annual accounts	-	2,160
All non-audit services not included above	6,504	5,676

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	58,324	43,218
Social security costs	5,305	4,115
Contributions to pension scheme	2,499	2,146
	66,128	49,479

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Administration	3	2

No employee received remuneration amounting to more than £60,000 in either year.

10. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, travel expenses totalling £7,866 were reimbursed to 2 Trustees (2021 - £15,396 to 2 Trustees).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

11. FIXED ASSET INVESTMENTS

	Investment in subsidiary company £
COST OR VALUATION	
At 1 January 2022	-
Additions	100,000
At 31 December 2022	100,000
NET BOOK VALUE	
At 31 December 2022	100,000

PRINCIPAL SUBSIDIARIES

The following was a subsidiary undertaking of the Charity:

Name	Company number	Principal activity	Class of shares	Holding
Be the Earth Investments Limited	07641556	A social enterprise working in unison with Be The Earth Foundation to provide flexible funding and investment in businesses committed to accelerating the regeneration of life on earth.	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income/Gains £	Expenditure £	Profit/(Loss) for the year £	Net assets £
Be the Earth Investments Limited	2,794,938	(155,799)	2,639,139	2,911,688

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. DEBTORS

	2022 £	2021 £
DUE AFTER MORE THAN ONE YEAR		
Amounts owed by group undertakings	1,883,786	635,498
	1,883,786	635,498
DUE WITHIN ONE YEAR		
Other debtors	30,000	-
	1,913,786	635,498

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	11,680	19,853
Accruals and deferred income	6,192	1,032,537
	17,872	1,052,390

	2022 £	2021 £
DEFERRED INCOME		
Deferred income at 1 January 2022	1,028,697	-
Resources deferred during the year	-	1,028,697
Amounts released from previous periods	(1,028,697)	-
	-	1,028,697

During the prior year, a distribution of £1,000,000 was made from SBT Trust to support activities carried out in 2022. In addition a grant of $40,000 (£28,697) was received from Bertha Foundation for the 2022 Aura Fellowship in Stellenbosch.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
UNRESTRICTED FUNDS				
General Funds	863,709	4,750,626	(733,278)	4,881,057
RESTRICTED FUNDS				
COP27 Indigenous Elders	-	7,596	(7,596)	-
Aura Programme	-	70,346	(28,697)	41,649
	-	77,942	(36,293)	41,649
TOTAL OF FUNDS	863,709	4,828,568	(769,571)	4,922,706

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
UNRESTRICTED FUNDS				
General Funds	648,298	650,299	(434,888)	863,709
RESTRICTED FUNDS				
FemmeQ	-	8,000	(8,000)	-
Mutuca initiative	-	3,686	(3,686)	-
	-	11,686	(11,686)	-
TOTAL OF FUNDS	648,298	661,985	(446,574)	863,709

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Fixed asset investments	100,000	-	100,000
Debtors due after more than one year	1,883,786	-	1,883,786
Current assets	2,915,143	41,649	2,956,792
Creditors due within one year	(17,872)	-	(17,872)
TOTAL	4,881,057	41,649	4,922,706

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fixed asset investments	100,000	-	100,000
Debtors due after more than one year	635,498	-	635,498
Current assets	1,151,904	28,697	1,180,601
Creditors due within one year	(1,023,693)	(28,697)	(1,052,390)
TOTAL	863,709	-	863,709

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	4,058,997	215,411
ADJUSTMENTS FOR:		
Interest received	(626)	(299)
Increase in debtors	(1,278,288)	(314,468)
Increase/(decrease) in creditors	(1,034,518)	1,049,664
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,745,565	950,308

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	2,926,792	1,180,601

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash at bank and in hand	1,180,601	1,746,191	2,926,792

19. RELATED PARTY TRANSACTIONS

During the year to 31 December 2022, the Charity held events at 42 Acres at a cost of £45,582 (2021: £9,990). Two of the Trustees, Mr S Tabatznik and A Myers are directors of 42 Acres Limited and the charity's subsidiary, Be the Earth Investments Limited, is a minority shareholder in 42 Acres Limited.

At the year end, a loan balance of £1,883,786 (2021: £635,498) was due from the Charity's trading subsidiary Be the Earth Investments Limited in support of its activities.

BE THE EARTH FOUNDATION

England & Wales - Charity number 1189626

Accounts

Charity number: 1189626

BE THE EARTH FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

BAGINSKY COHEN

CHARTERED ACCOUNTANTS

BE THE EARTH FOUNDATION

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 42
Trustees' responsibilities statement	43
Independent examiner's report	44
Statement of financial activities	45
Balance sheet	46
Notes to the financial statements	47 - 55

BE THE EARTH FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees

S TABATZNIK, Chair
R STRENGEROWSKI
A MYERS

Charity registered number

1189626

Principal address

7 CAVENDISH SQUARE
LONDON
W1G 0PE

Accountants

BAGINSKY COHEN
CHARTERED ACCOUNTANTS
930 HIGH ROAD
LONDON
N12 9RT

Website

www.betheearth.foundation

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of Be The Earth Foundation for the year 1 January 2021 to 31 December 2021.

OBJECTIVES AND ACTIVITIES

Overview

Be The Earth Foundation (BTE) is a UK based foundation that combines impact investing and philanthropy for a world that nurtures all beings. BTE provides funding and opportunities for people, programmes and places that are creating resilient solutions for our regenerative future, focused on earth protection, regenerative agriculture and wellbeing.

In its early stages of development, practice and learnings, BTE's strategy has been in constant improvement and particularly in 2021, the foundation supported a wider variety of partners, focusing on creating systemic collaboration.

In 2021 BTE provided support and opportunities for collaboration for a wider range of projects, organisations and individuals described in this report.

We work in unison with our subsidiary Be The Earth Investments Limited which is a social enterprise that provides flexible funding and investment to impact focused businesses. Using a circular financing model, all profits are reinvested, allocated to philanthropic partnerships or to leveraging non-financial resources of our network of key collaborators.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.



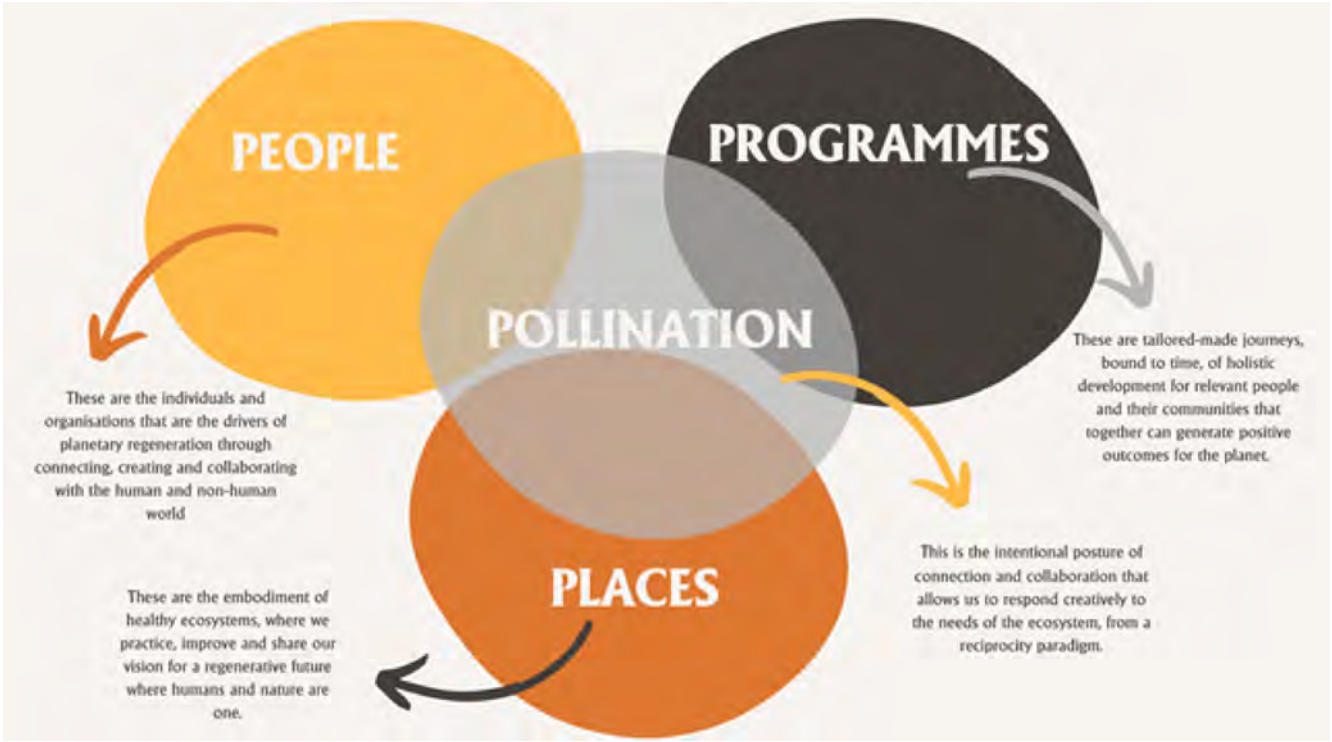
Strategies for achieving objectives

HOW

Our strategy constantly improves, informed by learning and reflection upon both our achievements and mistakes, collectively. We believe that trust, reciprocity and shared power are key to structural change. In that sense, some initial concepts of an **Emergent Strategy**, as postulated in the book of the same name by Adrienne Maree Brown, began to be explored by BTE as strategic practices to achieve our mission. For an Emergent Strategy, we held the concept of being **responsive to life and oriented by intention at the same time**.

During the year of 2021, Be The Earth refined an understanding of its **mission: strengthening local and regenerative ecosystems that nurture all beings**. It was clear enough, harvesting from the learnings of 2020's experimental rounds that the combination of different forms of capital, on a relationship based approach was potentially an impactful format to run our activities, both in philanthropy and social investment areas. In 2021 we developed a greater understanding of how financial capital - when offered in combination with social, cultural, knowledge and spiritual forms of investment - can catalyse systems change that is necessary for planetary regeneration in this day and age.

Inspired by fungal networks, we have observed the paradigm of reciprocity in all relationships, knowing that the whole is greater than the sum of its parts. Thus we have constantly looked for opportunities to further collaboration between key-stakeholders of the regenerative futures we believe possible. We have taken steps forward into refining and implementing the PPPP framework, our first strategic plan, as described below.



People

These are the individuals and organisations that are the drivers of planetary regeneration through connecting, creating and collaborating with the human and non-human world. We have identified that **Farmers, Women, Indigenous Peoples, Activists, Wealth Holders and Entrepreneurs** (along with the organisations they build and represent) are the key stakeholder groups of the movement for regenerative economies that BTE wishes to strengthen.

"We are dependent on each other. Therefore, replenishing the soil, replenishing society and being part of one continuum – that's the new story."

- Satish Kumar

We divided our budget allocations within "People" according to the following: Pooled Funding, Blooming Initiative, Learn By Doing and Gifts.



People - Pooled Funding: Money + Time + Knowledge invested in collaboration with other aligned funders, influencing more capital, building relationships and igniting more systemic change. In 2021 BTE established that the partnerships under "Pooled Funding" are intended to be longer term partnerships (3 to 5 years).

Pooled Funding Activities in 2021

Fundo Casa - Brazil

In collaboration with a wider network of european and north american funders interested in supporting the protection and development of indigenous rights, Be The Earth supported Fundo Casa, a Brazilian organisation that is **an active part of the wider global movement for regeneration through supporting grassroots groups and environmental protectors with a systemic approach**. They identify key nodes that need support - financial and more - to unlock change through social justice and environmental protection and restoration. Fundo Casa believes that small grants offered in large numbers to a multitude of community based groups, who are the main protectors of our planet's important biomes, when placed strategically and with focus on mutual learning, true collaboration and trust, plays a big role in massively halting processes of environmental destruction and social injustice, while strengthening the threats of democratic and equity processes — thus seeding the future planet earth that all its inhabitants deserve.



People - **Blooming Initiative**: This is an emergent approach that offers microgrants (or seed funding) to selected grassroots movements combined with capacity building and elements of communications, within a 3 to 4 years timeframe. **The intention is to establish their sustainable practices and make relevant connections to the wider network of funders and potential collaborators**. The Blooming Initiative was established in 2021 systematisation and impact measurement for the following year to assess its success focused on creating resilience for grassroots movements and communities that are implementing prototypes of local, nature based, economic development. In 2021 we worked with 4 community projects in 3 different countries.

- Amaqanda - ZA
- Loop: Froome - UK
- Família Chegados - BR
- Frente Alimenta - BR



Image from Be The Earth's Blooming Webpage

Blooming Initiative's Activities in 2021

Amaqanda - South Africa

Based on principles found in nature, Philippi Village implemented a system that creates living environments that are harmonious, sustainable and productive, while greatly reducing the work and energy required to maintain them. Motivated by the vision of three brothers that live in the neighbouring community, Siyangena, an informal settlement, the project came to life in collaboration with BTE's Blooming Initiative, as a **pioneering movement for social and environmental restoration**. Amaqanda (chicken farm team) became a Learning Garden overnight, as the

team expanded their focus from being solely an egg business that aimed to rehabilitate landscapes, to instead being a platform where communities could learn, grow their own food and expand their skills through development programmes. By the end of 2021, the garden had witnessed different community members coming in to work and learn in the garden.

Amaqanda is expanding their network of partners around the area, selling eggs to local small businesses while regenerating the soil and water systems on site. With the main goal of creating a rehabilitated thriving landscape that deeply connects humans with nature and their food's natural cultivation.



Frente Alimenta - Brazil

Frente Alimenta is a grassroots project that creates collaboration within a vast network of activists, farmers, cooks, and community leaders to build models for food sovereignty in the complex city of São Paulo while addressing the urgent needs of people in hunger. It also **offers a prototype of a resilient economy that focuses on clean, localised food and values the crucial roles of life care agents**. In 2021 as part of Blooming Initiative they were supported by a planning consultant that helped them open new opportunities for financing and created their first their first institutional video. Alongside BTE's support, Frente Alimenta collaborates with the following organisations, donors and movements:

- **Instituto Kairós** - a NGO in support of agroecology specially in São Paulo. Responsible for administrative representation and strategic alliances, as well as contact with farmers.
- **Terra Viva** - a commercial agent for a group of organic farmers in Sorocaba - SP that supplies Frente Alimenta with organic vegetables.
- **Associação de Agricultores da Zona Leste** - an urban farmers association at the east region of São Paulo.

- **Ivanhoe Cambridge** - an individual donor that funded the increase of kitchen aids. They donated R$ 80.000,00 for the 2021-2022 period.
- **Semente Oré** - a network of social initiatives for impoverished communities that donates R$ 10.000,00 monthly.
- **Amor Agradece** - a network of women cooking and donating meals to homeless people, operating in their own households. They were responsible for the indication of communitary kitchens they work with.



Família Chegados - Brazil

Família Chegados is a grassroots organisation that works to create access to knowledge, culture and various opportunities for the youth of their neighbourhood. Be the Earth supported Família Chegados for a second time in 2021, as part of the Blooming Initiative, providing them with an unrestricted grant, an institutional video, and a mentor who supported them with organisational development - from setting their goals, to defining their roles and projects. This support helped Família Chegados to run programmes for the community in the Jardim Margarida through Art, Culture, Knowledge, Community Autonomy, Self-Esteem Strengthening and Territory Revitalization. They host many different projects, co-created based on the desires of the "hood", including the following

- **Sarau Diz'Squina** uses Hip Hop as a tool for community empowerment. The language and cultural manifestations support the consolidation of identity self-development and the project invites the young to focus on "being" rather than "having".
- **Favela Fashion Dique** is an event that reframes the approach of mainstream Fashion Weeks.
- **Bibliobank** is in an experimental stage, working to create structures that promote a local currency to the community. During the pandemics, a voucher scheme was started to encourage people to keep their expenses local, furthering family businesses and showing the importance of localised community support.

- **Community Vegetable Gardens** activities ranging from awareness raising, going through capacity building and actually intervening in local spaces to manifest edible gardens, accessible to all.



Loop:Frome - United Kingdom

Loop:Frome came to life as a community-led initiative that wishes to co-create a new circular economy within Frome. To manifest this vision, in 2021 they have started to focus on soil regeneration as the grounding strategy. **With a network of activists, communicators, experts and volunteers, they redirect previously lost nutrients through the transformation of food 'waste' into a complete living compost**. With Be the Earth's initial kickstart in 2021 they have set up and tested collecting food waste from a loyal group of customers and turning it into great compost. To date, they have collected and processed almost 10 tonnes of food waste from local businesses in Frome, preventing emissions of over 16 tonnes CO2e, using virtually zero fossil fuels in the process. Being a part of Blooming Initiative also supported them in building their website and developing their first institutional video. Alongside BTE's support, Loop:Frome collaborates with the following organisations, donors and movements:

- **Frome Town Council** - provides space for their main operations.
- **Frome Medical Practice** - secured funding for their own composters.
- **Riverhouse, Hamper, Ecohustler, Edventure, Lo Rapintec, Sweet Bee, Rye Bakery, Lungi Babas, Nook** - businesses they collect waste from.
- **Edventure** - hosted the Startup course which got the project initially rolling.



People - **Learn By Doing**: Part of our yearly budget was allocated towards new opportunities for experimental funding, to people and organisations that abide by our general funding criteria. Strategically, grants offered under a Learn By Doing perspective, seek to build relationships with relevant stakeholders that are not necessarily connected to the wider network of BTE partners, but have the potential to catalyse change. These were experimental grants to widen opportunities still not explored by the other types of funding we do.

Learn by Doing Activities in 2021

Faz a Feira



Faz a feira is an online platform created by two social-environmental activists that offers to organic and agroecological producers **a free online store, an intuitive management system and all the assistance needed for sales**. In a few hours, any producer or group of producers can start selling through their own online store. This grant leveraged their capacity to expand the service to 80 online shops that together connect 400 small producers to final customers.

Ashes of the Forest



Brazilian street artist Mundano painted a giant mural in Avenida Paulista, the main avenue running through Brazil's largest city Sao Paulo, using ashes collected from the scorched Amazon rainforest. **The project's goal was to raise awareness around climate change and the importance of strengthening Fire Fighters Brigades** that combat fires on several Brazilian forests with no governmental support. Ashes of the Forest was featured on Brazil's main news program, "Jornal Nacional", viewed by more than 90 million people.

Dream Local



Dream Local is a platform of learning, experiences and celebration for a more local way of life, based in Berlin. This grant was developed in partnership with The Do and 42 Acres. Combining digital content and in person events, **Dream Local works for reconnection with nature, with self and with the community**. In 2021 they have organised and platformed over 100 experiences to further regenerative practices within the Berliner community.

Frocal



Frocal is community-owned company (Community Benefit Society) created to unleash creativity and channel action in Forest Row, a village in the United Kingdom. Over the coming decade with they have the goal to create a localised and circular economy. **They focus on the areas of Food & Water, Energy, Consumption, Livelihoods and Wellbeing**. In 2021 they have supported work in several of these areas, helping to convene groups of local people with expertise or specific interest in them to find solutions, resources and sustained focus to bring about real impact.

People - **Gifts**: BTE holds a specific line in the budget to offer immediate support in the form of micro grants for groups and communities dealing with challenges of climate change and access to resources, food, security or else. The Gifts at BTE are intended to remove the blocks of scarcity of underfunded groups. In 2021 BTE made 9 microgrants around the globe to the projects and people below. Full map.





Rainforest Rescue:

Mullumbimby - Australia

BTE offered this gift for tree planting. Rainforest Rescue is a not-for-profit organisation that has been protecting and restoring rainforests since March 1999 by providing opportunities for individuals and businesses to Protect Rainforests Forever.

Environmental Funders Network:

United Kingdom

BTE contributed with core funding for The Environmental Funders Network. A UK-based network of foundations, family offices and individual donors supporting environmental causes. Their aim is to increase the amount of financial support for environmental causes and to improve its overall effectiveness.



Chico Catitu

Itaituba, Pará - BR

Chico Catitu, is a river bank dweller and a community leader who has a profound knowledge of the forest. He forged the first alliance between riverine and Munduruku people to protect the forest. His fight for land rights put his life at risk. **Be The Earth contributed with partial livelihood costs of Mr. Chico in a moment of crisis.**



Indigenous Women March

Mato Grosso/ Brasilia - BR

Be The Earth funded transportation and sustenance for a delegation of 320 indigenous women from the state of Mato Grosso, to join the national articulation and protest in the federal capital of Brazil, the Second Indigenous Women's March.



The Healing Role of Farming:

Freetown - Sierra Leone

Be The Earth collaborated with part of the funds for the training course for amputees. The project wishes to encourage rural people in Sierra Leone – in particular those disabled by the civil war - to change the way that they farm, through creating ripples of knowledge and of practical experience of the benefits of farming in harmony with nature.



Aldeia São Francisco:

Feijó - Acre BR

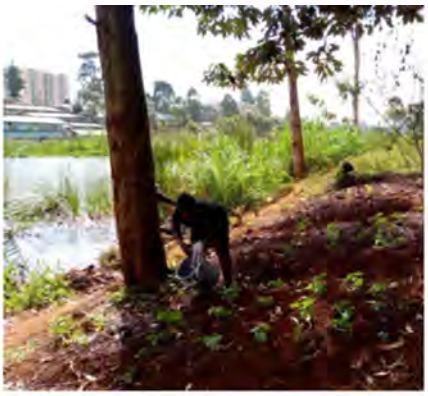
Be The Earth made a donation to the crowdfunding campaign aiming to rebuild the homes of the Huni Kuin indigenous people from the São Francisco village, and also the rebuild of the Txara Rankã Inu center, that were both affected by the Envira river floods.



Library at Pilões:

Cubatão, Santos - BR

Be The Earth supported the crowdfunding campaign to set up a public communitarian library in the Pilões neighbourhood. The library, built in a container, was idealised by the local community with the support of individuals and organisations such as the Elos Institute. The neighbourhood has around 500 families, totalling almost 2,000 residents, and continues to dream of improvements in its basic infrastructure.



Kenyan Peasants League:

Nairobi, Kenya

Kenyan Peasants League (KPL) is a social movement of Kenyan Peasant farmers, fisherfolk, pastoralists and consumers, whose main aim is to promote smallholder farmer agroecology and resist neoliberal policies that threaten local agriculture. This is done by conducting political education, people's research, technical training, and national advocacy. **BTE's grant for KPL was directed to core funding.**



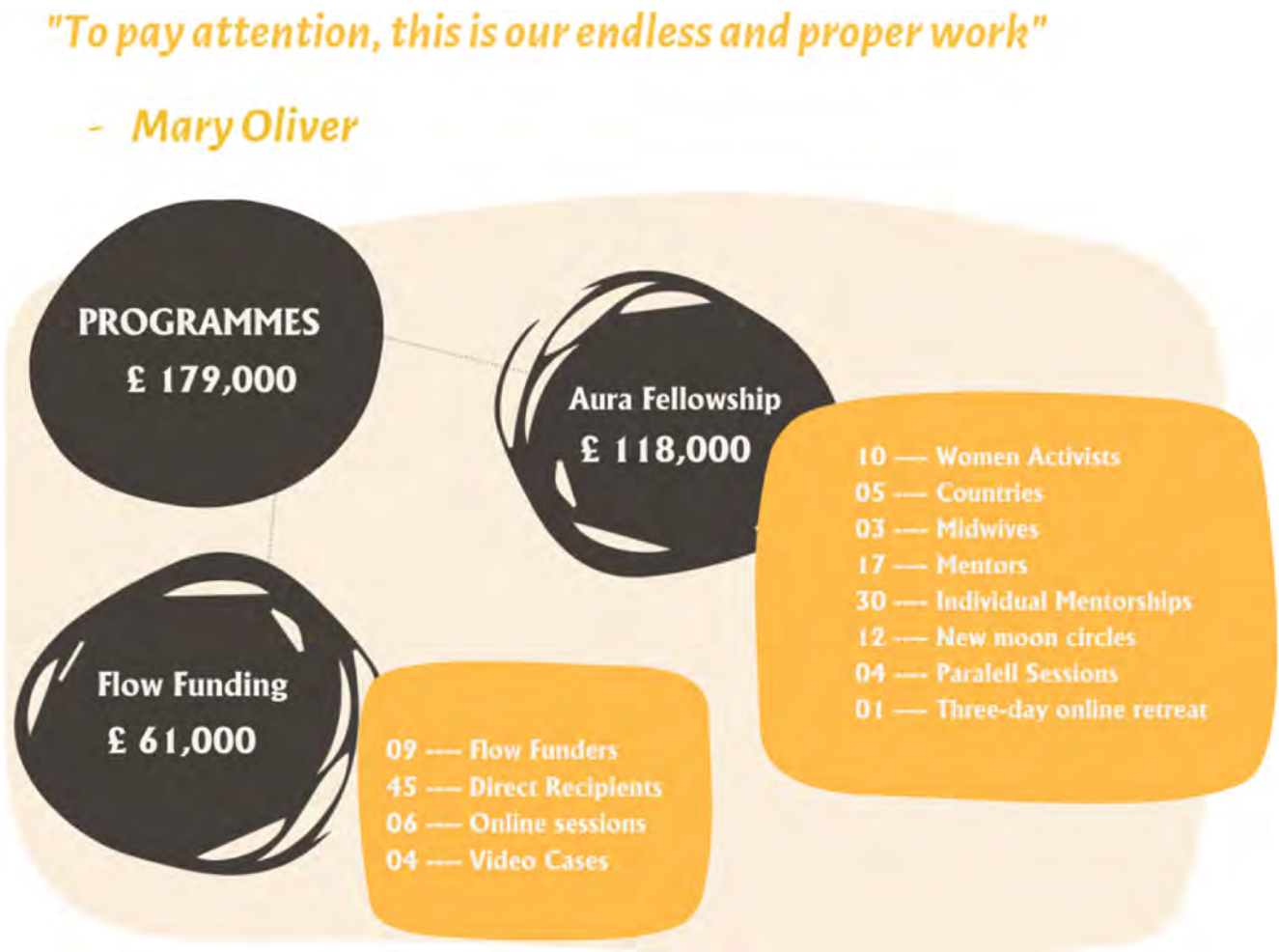
Mutuca

Maués, Amazonia BR

Be The Earth supported to set up a fundraising online campaign with Welight as a partner and donated to that same campaign. We also sponsored a video-case for the Mutuca Community to share their progress in defending their land and livelihoods.

Programmes

Programmes at Be The Earth are tailor-made journeys, bound to time, of **holistic development for relevant people and their communities that together can generate positive outcomes for the planet**. We create and manage our own programmes, in collaboration with experienced mentors and practitioners working with shared values of trust, feminine governance and regenerative practices. Selected fellows are primarily women that are working first and foremost in the realm of ancestral knowledge, community building, food and farming and wellbeing. In 2021 our programmes combined **financial support, spiritual development and capacity and relationship building**. Fellows are accompanied by BTE's team through the entire programme, holding space and creating the needed structure for advancing community leaders and activists skills and resilience. All BTE programmes have a creative commons methodology and aim to inspire the wider network of funders to experiment with trust-based philanthropy. In 2021 our programmes focused particularly on women, focusing on exploring the concepts of women-led change.

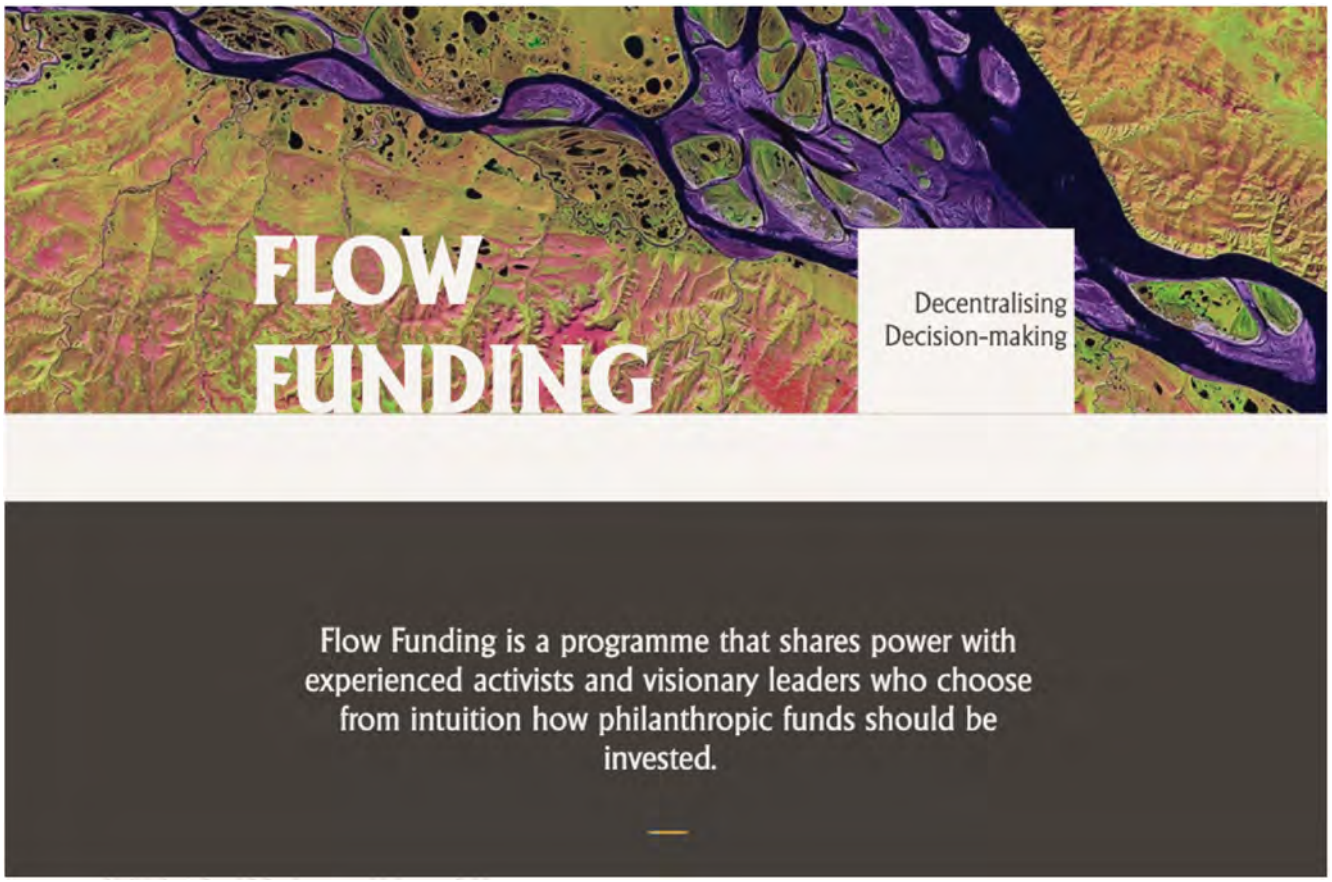


Programmes - Flow Funding:

Flow Funding is a programme that **shares power with experienced activists and visionary leaders who choose autonomously from intuition how philanthropic funds should be invested**. It was originally created by Marion Weber, the fourth generation of a traditional family of philanthropists, who refuted traditional models and chose to put trust and affection at the centre of all her work. This approach aims to diminish bureaucracy while decentralising decision making regarding the use of resources, inspiring more wealth holders to value the power of story and human connections. Be The Earth has built upon the first year of the programme (2020) and during the course of 2021 started the second cycle of Flow Funding.

Flow Funding Activities in 2021

Nine Flow Funders were chosen, three in each of BTE's main geographies of work. Flow Funding held consistent moments of connection and feedback where activists shared their stories and challenges as part of the programme. During these bimonthly online meetings, facilitated by BTE's team, the foundation also offered workshops and practices that range from storytelling to self care, working towards building resilience for activists that are typically hiper exposed to climate anxiety and emotional pressure. Beyond the amount allocated for disbursement as charitable donations, the activists also receive a stipend in recognition for the time and knowledge they invest in participating on BTE's Flow Funding.





Jyoti Fernandes

Jyoti is the chairperson and Campaigns Coordinator of Via Campesina & Land Worker's Alliance. She is currently working on a campaign to influence DEFRA to adopt more policies to promote food sovereignty. She works to represent small-scale producers around Europe in the European and Global agricultural institutions. Jyoti is also a Dorset smallholder farmer on a 20 acre low impact holding with Jersey cows, goats, pigs, vegetables and apple juice, cider cheese, and other processed products. The farm is home to collectively owned processing facilities which over 50 local farms can rent to add value to their homegrown produce.

In 2021 Jyoti chose to redirect funds to the BPOC growers grants in the UK, through Land in our Names Community Project. Her choice helped to provide tools and skills for people of colour to enter regenerative farming.

"It was frustrating not to have enough money to support bpoc growers. So Flow Funding helped ***push along my diversity work in the farming sector."***

- Jyoti Fernandes





Dee Woods

Deidre 'Dee' Woods is an award-winning cook, community food educator, urban agriculturalist, broadcaster, and researcher, with over 25 years' experience of working in diverse communities. In 2016 she was awarded BBC Food and Farming Awards, Cook of the Year.

Dee is a Visiting Research Associate at CAWR, Coventry University, a member of the GLA London Food Board, the Community Food Growers Network (CFGN) and is co-founder of Granville Community Kitchen.

Dee is co-editor of A People's Food Policy and a member of Community Food Growers Network (CFGN).

One of the projects Dee chose to support as a Flow Funder was the The Alliance of Rural Communities of Trinidad and Tobago including the Chocolate Rebellion's Sustainability, Accountability and Community Centre, an organisation that ensures wealth distribution and environmentally sustainable income generation for financially excluded rural Caribbean communities.

"Flow Funding allowed me to deepen and develop new connections, ***enabling me to bring my own knowledge, experience and skills to the movements, sectors and people in the Caribbean,*** *a region which I have ancestral links with and who are particularly underserved and overlooked by funders".*

- Dee Woods





Ruby Reed

Ruby co-founded the transformative education platform Advaya in 2015 and has since then organised over 200 events bringing people together around regenerative narratives. In 2019 she co-founded the educational platform EcoResolution linking environmental justice movements with a new audience. She is a Trustee of Resurgence Trust and Director and co-founder of the new charity Initiative Earth. She is also the Curator for educational content for Medicine Festival and part of Extinction Rebellion's Regenerative Culture Team, where she programmed talks and wellbeing spaces during rebellions and created Rebel Retreats with Sara Zaltash and Christabel Reed.

One of the projects Ruby chose to support in 2021 was Boskos Mother Garden, a group of passionate women community members and farmers growing an indigenous and wild food and medicine garden at the Ocean View Organic Farm in Cape Town. The funds received have been used to bring the community together, to learn new skills together, and to grow for the community. Money was used as seed funding to accelerate the buying of parent stock to propagate from and to hold a series of training sessions on things like propagation and conscious harvesting. Funding has also gone towards building the infrastructure needed in the nursery to save, store and produce seed by family and genus. Equipment bought included a greenhouse for seed production.

"Being a Flow Funder was a reminder of why I do the work that I do. The focus on food and farming has provided ***a really great way to have a broader impact too through the way that food and farming proliferates*** *through the broader communities through access, training, eating!! "*
- Ruby Reed



Flow Funders in Brazil:



Daniele Custodio

Daniele is a PhD student in Food and Nutrition at the State University of Campinas (UNICAMP). She is a Home Economist, researcher and activist towards Public Policies on Food Security and Nutrition and Strengthening Family Agriculture. She developed affirmative actions such as Farmers Markets for the Municipal Secretariat of Agriculture of Cachoeiro de Itapemirim / ES - BR. Daniele has collaborated with the International Fund for Agricultural Development, implementing activities for productive gardens to promote food sovereignty. Currently, Daniele volunteers with De Ponta a Ponta and Frente Alimenta. Both social projects that offer poison-free food from family farming to highly vulnerable people in the city of São Paulo.

Daniele used part of her funding to support the creation of a food sovereignty programme for vulnerable students at the Technical College of the Federal Rural University of Rio de Janeiro, within the Food and Beverage in Hospitality course. With a multidisciplinary team, she developed affordable recipes based on foraging and local agriculture, influencing the course's curriculum for agroecological practices, and guaranteeing nutritional security for students during the pandemics.

"I talk about Flow Funding with sparkles in my eyes.** I felt blessed during this period when I was active and managed to change people's lives through the resources. Seeing the transformation in everyday life, receiving many sincere gratitudes, **changed the way I see others and myself."

Daniele Custódio





Aline Matulja

Aline is an environmental engineer who has been working for 10 years to engage local communities in environmental projects, using education as a tool to encourage greener and more sustainable practices. She co-created the digital platform YAM, and runs the course Sustainability: Deep Ecology in Practice to help people to integrate ecological thinking into their daily routine. Aline also coordinates the Sana project, an initiative working to bring sanitation to the 4 million Brazilians living without it. She is also the co-founder of Faz A Feira, a free online marketplace for small agro ecological farmers. She is also one of the anchor hosts of Casa Floresta, a documentary podcast series produced by Instituto Socio Ambiental connecting mainstream audiences to indigenous stories and narratives.

With part of her funds Aline supported a young indigenous activist who has been working as a native seeds collector for forest recovery at Parque do Xingu for the past decade. Oreme Ikpeng is also a graduate in Forest Engineering at Federal University of São Carlos, and the funds were geared to support his studying costs.

*"I am learning how it works to be the one who chooses what is priority, while, at the same time, learning that **letting trust flow** is key for that."*

Aline Matulja





Raquel Rosenberg

Raquel is the co-founder of the youth-led organization Engajamundo, she has extensive experience in youth mobilisation, project development, and coordination of non-hierarchical teams. Rosenberg has represented the organisation in several international conferences in defence of climate justice, with emphasis on the speech at COP21, the U.N. climate change conference. Raquel is part of the movement Liberte o Futuro, advocacy campaign to centre life on earth in public policy and civilian narratives. Raquel was a Pulitzer Centre grantee and an Ashoka Fellow.

Raquel is in her second year as a Flow Funder and amongst other donations she chose to support Associação de Mulheres Mãe Venina do Quilombo do Curiaú (AMMVQC), the first quilombola women organisation in Brazil, state of Amapá, in the Amazon Rainforest. The association provides economic opportunities to women through conservation of forests and culture. The funds were used to support accounting and tax regularisation of the association, making it possible that the association remains standing and able to receive further funding, which was not possible prior to Raquel's nodal intervention.

"I feel really grateful because to impact their lives means fulfilling my life's purpose: ***to guard the Amazon Rainforest by strengthening the people who live there and are already protecting it for thousands of years."***

Raquel Rosenberg



Flow Funders in South Africa:



Jess Schulschenk

Jess is the Co-Director of the Sustainability Institute. She is a lecturer with the School of Public Leadership at the University of Stellenbosch, coordinating the Corporate Governance and Sustainable Enterprise module for the PGD and MPhil programmes. Jess is also Research Director for the Embedding Project, a global public-benefit research project that helps companies embed sustainability across their operations and decision-making. Jess holds a Ph.D. in Business Administration with the Graduate School of Business at the University of Cape Town, holds an MPhil in Sustainable Development from Stellenbosch University and a BSc in Ocean and Environmental Sciences from UCT.

One of Jess's choices was to support the The Fisher Child Project which seeks to support children from the Kalk Bay community to foster a love for and learn what it means to be true custodians of the sea, just as their ancestors were. These funds were used to purchase diving equipment to 10 children and provide training and certificates to two youth leaders.

*"The Flow Funding experience has opened me up to sensing more into flow - **of energy, of intuition and of reciprocity** - the lessons learnt from the unexpected exchanges."*

Jess Schulschenk





Vuyo Koyana

Vuyo Koyana is a traditional healer with an Applied Psychology Masters Degree from the University of Stellenbosch. She leads The Pan African Market which is a community made up of a diverse mix of continental practitioners across various entrepreneurial and creative fields. She is a full time People Development Consultant within Pan African Market Consulting and also an associate at the Centre for Conscious Leadership. She sits on some boards in the Business and Art sectors and is committed to promoting activities that empower through personal experience and learning thus ensuring enduring growth and development for both the individual and the collective.

In 2021 amongst other direct donations, Vuyo supported the work of local Cape Town Activist Noxolo Mtumtum. She is the leader of a local movement that feeds and upskills youth who are poverty-stricken, dejected disabled children and elderly with creative gardening as a source of ongoing food supply and tending to the dejected disabled children and elderly.

"My natural orientation is to make a difference and improve the circumstances of others where I can. It has been a blessing to be provided with the finance to do so. Confidently saying that help is here now ***has made me feel like more of a successful activist than ever before,*** *and it has helped me fulfil what feels like a big part of my personal purpose. I am genuinely grateful for the opportunity. "*

Vuyo Koyana





Bushra Razak

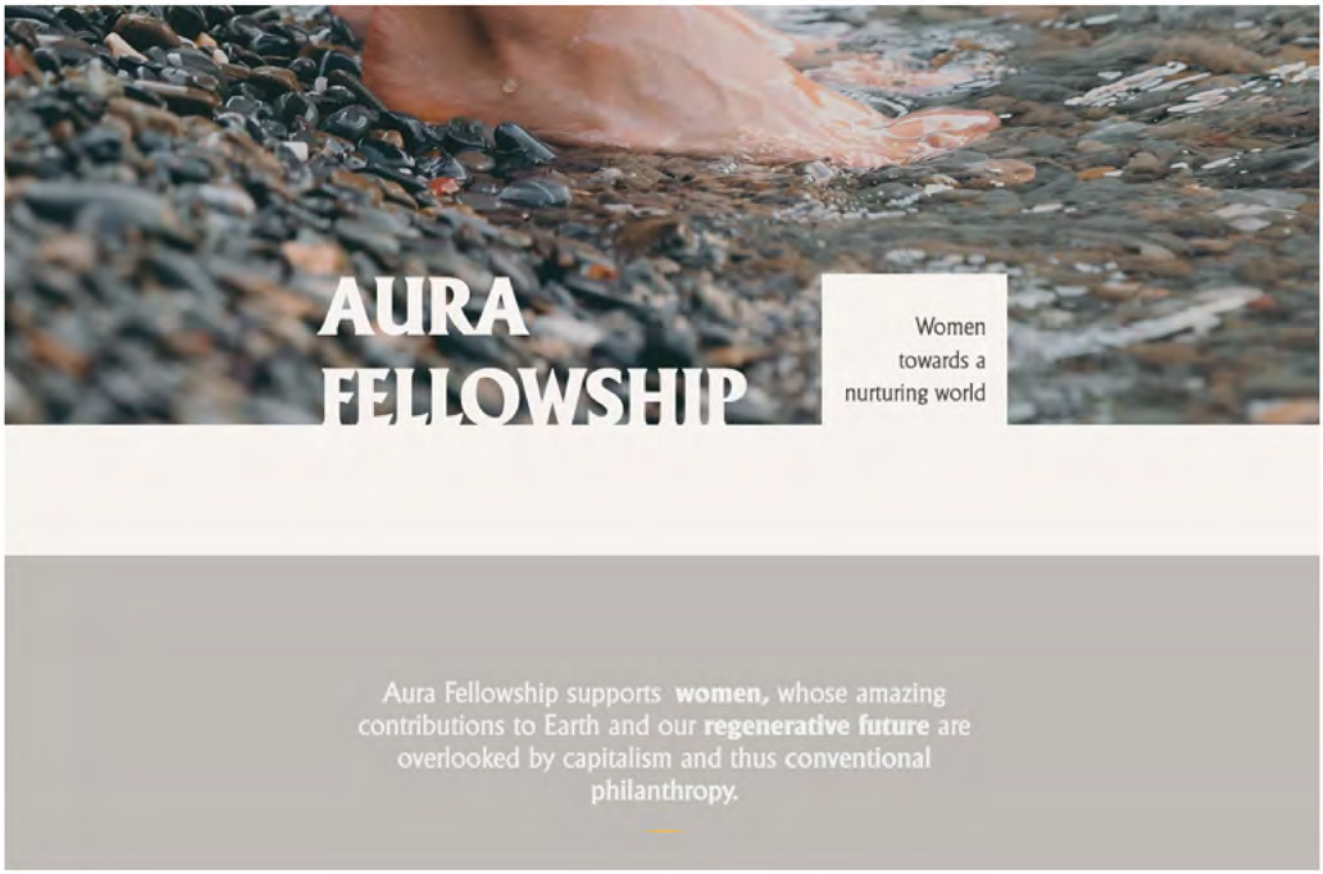
Bushra is currently the CEO of Philippi Village, an integrated community development hub that focuses on empowering local entrepreneurs with the opportunity to seek personal and economic development. Bushra is a community development specialist and has worked across the continent in countries like Ghana, Kenya, Cameroon, and South Africa. Her experience in the development sector includes working with Standard Chartered Bank and their global initiative Seeing is Believing, CBM, UN OCHA (United Nations Office for the Coordination of Humanitarian Affairs), and Right to Sight International. She was one of 100 young South African leaders selected to the prestigious Mail & Guardian Mzanzi Top 100 list, and is the winner of the Power Woman of the Year award in Innovation.

Programmes - Aura Fellowship:

Aura Fellowship supports women, whose amazing contributions to Earth and our regenerative future are overlooked by capitalism and thus conventional philanthropy. Established as a pilot in 2020, this programme gained traction in 2021 still under the challenges posed by the pandemics and was fully managed online. Throughout the year, there were plenty of opportunities to explore **a cutting edge methodology for philanthropic programmes, inspired in the ancient technology of women's circles.**

Aura Fellowship Activities in 2021

The fellowship combined financial support in the form of stipends to honour fellow's dedicated time to the programme, with tailored mentorships focused on building inner resilience and connection to the human world and at the same time, capacity building to create sustainability around their livelihoods. Each fellow took three different mentorship during the year of 2021. Aura also offered professional guidance by the programme's facilitators (midwives), experts in holding womens circles. They met with the entire group monthly (new moon sessions) to promote connection and collaboration on a deeper level as well as support women's transformative journey.





Amanda Rahra

Journalist and co-founder of É-nois - a non profit journalism lab to cultivate a Latin American network of local journalists, supporting communicators and vehicles to act with respect for diversity, representativeness and inclusion.

During Aura's mentoring journey Amanda learned to speak English, hiring the services of a displaced immigrant teacher in Brazil. She also took upon a mentorship on natural and integral health for women with traditional healers and learned to be more light and flexible, exploring with a clown mentor her comic-self.

"I usually say that Aura is my master's degree, my post-graduation - it finally arrived for me what I always wanted to do and that is my place in the world: to be a leader that takes responsibility for finding potential in people and processes."



Claudelice dos Santos

Forest defender in Pará, founder of the Zé Claudio & Maria Institute, which works to strengthen the network of protection for defenders and continue to denounce the violence that happens in the Amazon mainly in environmental conflicts.

In 2021 Claudelice was part of a Trauma Release and Astrological Coaching mentorships, which helped her cope with the brutal assassination of her brother and sister-in-law, that give name to her institute. She also hired consultancy and established a programme within the institute to shelter and offer support for victims of environmental conflicts in the Amazon.

"Aura held my hand to the point where I could see the horizon and discover my wings and fly."



Dona Geagea

A water recommoning advocate, working at the intersection of water, environment and social transformation projects. She is also an Early Stage Researcher in the NEWAVE at Marie Curie Innovation Training Network.

During her first year of Aura Donna started her PhD at the Vrije University of Amsterdam. She took upon Trauma Release and Astrological Coaching combined to Process work that helped her navigate the challenges of being a woman activist, community builder, facilitator and skilful researcher.

"The Aura Fellowship is a safe space where a network of strong and activist women have been brought together, supported and empowered to continue their work from a place of gentle care and creativity."



Fabiana Pereira

An Educator, Scout and Facilitator for 10 years, Fabi walks hand in hand with Nature at Outward Bound. She also has countless partnerships that build bridges that guide us back home.

During the year of 2021 Fabi studied Phenomenology and took upon Astrological Coaching and Trauma Release. The experience with TRE was so powerful that she decided to become a provider and took a follow up training course, extended to the following year as an Aura Fellow.

" I describe Aura as a fellowship of women activists that are working around the globe hand in hand with Nature. Aura is a caring environment, focusing on us as women, humans that need love and to be cared for, and not just our projects and productivity. "



Fabiolla Duarte

An educator and thinker founder of Colher de Pau, an initiative that focuses on nutrition, relationship with food and the feeding behaviour of babies into adulthood as a systemic, cognitive, symbolic and cultural field. She has been facilitating courses on eating behaviour, baby weaning, parenting and Winnicott study groups for over 11 years.

Fabiolla joined the Trauma Release and Astrological Coaching mentorship programmes. She also took part in a course to heal the relationship between women and money. After one year of programme, Fabiolla built confidence and structure to study neuroscience and psychoanalysis.

"I have been learning that freedom is a state of mind. It has to do with clarity, with fluency in naming what is yours and what is familiar generational noise. More self-confidence then. Then more self-esteem. Then more prosperous, more courageous, with my work more expressive and getting into neuroscience."



Flavia Ramos

An activist engaged in water, ancestral cultures, rights of nature, regeneration and human+community well-being that co-created the Regenera Rio Doce Movement and Aliança Rio Doce Collective both community organisations that stand for the rights of all affected by mining in the region of Doce River, Brazil.

In 2021 Flavia took pottery classes, Trauma Release and a course to heal the relationship between women and money. Flavia is currently applying her knowledge in therapeutic approaches to collective and individual trauma to consolidate her work in communities for holistic health.

"Aura is an innovative programme that breaks mainstream logic and proposes something bold and necessary: support, walk together and give wings to women activists."



Linda Daniels

A journalist that offers media training to capacitate women and those in the popular education movement to become community reporters. Linda also facilitates youth expression by training young people, from low-income communities in South Africa, in the tools of radio production so that they could tell their own stories.

In 2021 Aura supported Linda to undergo talking therapy. She also joined a course on podcast editing and received coaching to improve her writing and storytelling skills. On the course of the year Linda has established and grown her media project, focusing on creating a sustainable approach to her work in the world.

"We show up as humans first and then in the roles we are 'assigned' to. This makes for a more meaningful connection and rich interaction."



Nomita Kahtre

A bio-dinamic gardener who is also a storyteller, researcher and artist. She co-creates and hosts spaces that listen for the 'river beneath the river' making space for what is often left unsaid between people working in teams, to help create new systems as the old around us continue to crumble.

Nomita took Astrological Coaching and Trauma Release as mentorships in 2021. Exploring her interests on creating deeper connections with the more than human world, Linda was also mentored in Plant Listening. Linda became a TRE practitioner and also got trained in the Art of Hosting and Harvesting.

"This fellowship is an experiment in seeing how women can show up in the world when gifted and trusted with support that allows them to choose the well-being of their bodies, minds and soul. "



Renata Laurentino

A facilitator and childhood researcher. She designs and creates environments with children, families and educators. Creator of the initiative "Nutrition for Imagination" a project focused on nourishing creativity and wellbeing of vulnerable children during the pandemics.

Renata received coaching in sustainability practices for the home environment and learned how to integrate nature in her routine. She also joined a course on storytelling and received training on healing the relationship between women and money. In the course of 2021 she published a book that invites practices of wellness and love for the planet, geared towards families and children.

"I see myself more mature, aware of my history, of my earthly trajectory. Acting with more lightness, gentleness and focus, with myself and with the world. Prioritising the care of my body, my mind and my spirit in my daily life."



Rä Vuyi

Is a multidimensional storyteller, sangoma (healer) and artist from Johannesburg. Her work explores the variety of divine feminine wisdom, while confronting our collective traumas.

During the year of 2021 Rä joined the Astrological Coaching mentorship which helped her understand her very intentioned cosmic wiring and what that means for her in this world, sided with a spiritual development journey. She also took upon the mentorship on Women and Money, which she decided not to complete, in a movement of honouring her feelings and traditional wisdom, to that point incompatible with the mentor's proposal.

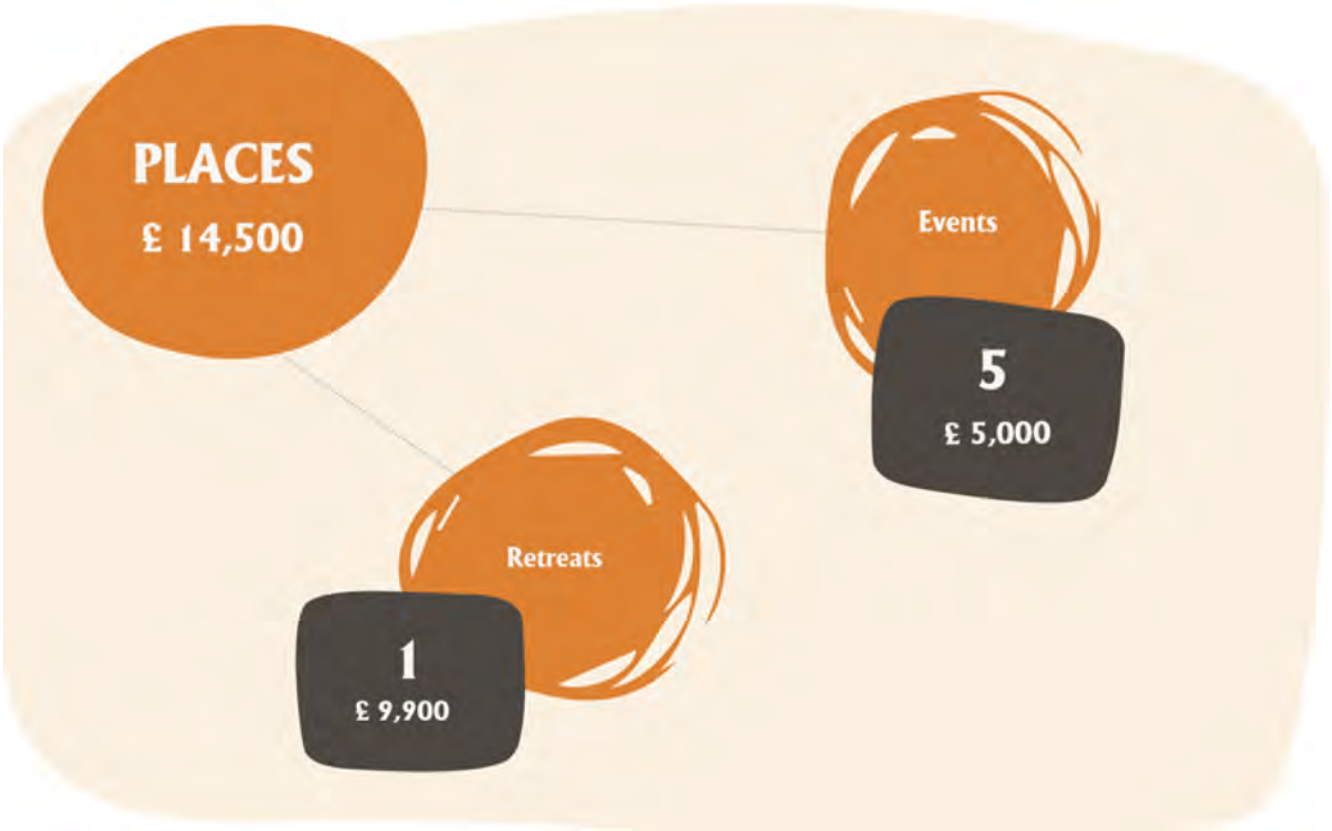
"Aura was the first rays of a new dawn and reality that like minded wildly feeling hearts are birthing. As the magic of the healed feminine and the return of the grandmothers, the crones, known and unknowns that are descending to bring things back into divine order. "

Places

Be The Earth believes in the importance of connecting people and programmes to vision aligned land-based spaces. We define these places as the ones that are being developed into **the embodiment of healthy ecosystems, where we practice, improve and share our vision for a regenerative future**. BTE funds experiences that have potential to reconnect human and nature, either from an inner development perspective or focusing outwards with actual and profound interaction with the natural world. This happens through subsidising retreats in nature and land-based education. During the year of 2021, a post covid context allowed us to experiment a little with close partners in the UK, where we could leverage stronger relationships and test the format of funding retreats to offer us learning opportunities In 2021 we started to gain some elements to check our hypothesis of land-based experiences that connect human and nature through alternative learning processes.

"The sooner we shift towards the local, the sooner we will begin healing our planet, our communities and ourselves"

Helena Norberg-Hodge



Places Activities in 2021

Radical Resilience Retreat



In October 2021 the team of St. Ethelburga Centre of Reconciliation and Peace put on an amazing programme for a group of radical dreamers on 42 acres. The retreat aimed to offer practical tools for inner and outer resilience, alongside active service to the earth. It combined an unflinching look at the reality of ecological and social breakdown, with simple regenerative action on the land.

Be The Earth's role was to connect these amazing partners and subsidise St. Ethelburga's costs, **offering the opportunity for more participants, with a particular care for diversity, to join the programme.**

We Feed The World in Frome



To celebrate the We Feed the World photographic exhibition in Frome, The Gaia Foundation & Be the Earth collaborated with The Whitt ox Gallery, Gallery at The Station, Vallis Veg, 42 Acres, Frome Town Council and local producers to offer an exciting programme of food and farming events. The local community could attend farm visits, talks and experiences in nature that explored themes ranging from Agri-Rewilding and Wild Nutrition.

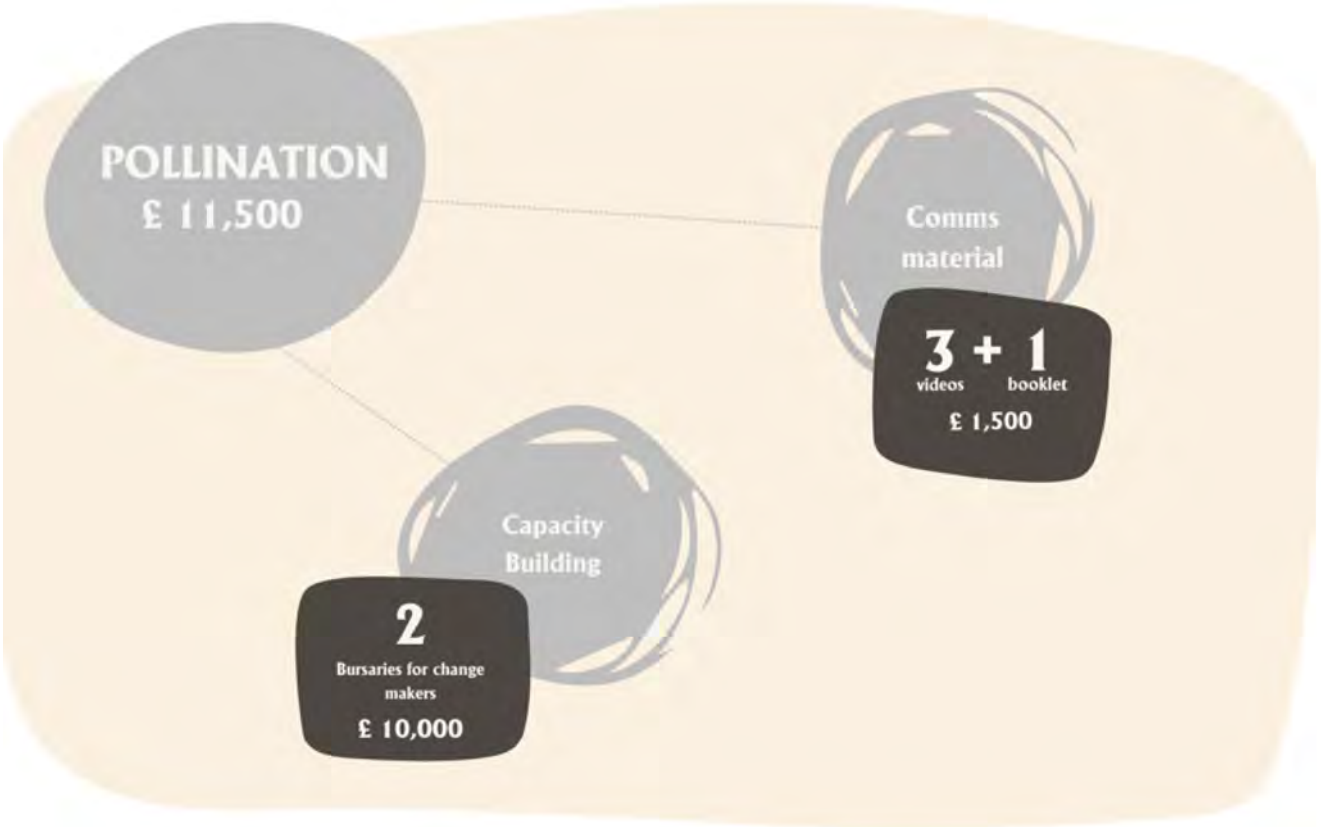
This particular donation supported the Gaia Foundation to organise the events, promote collaboration and connect key stakeholders into shared experiences around **the local economics of Frome's Food Systems.**

Pollination

We define pollination as the intentional posture of connection and collaboration that has the potential to unlock systemic change. We run pollination actions to **creatively respond to the needs of the ecosystem** (People, Programmes and Places), under a reciprocity and generosity paradigm. We proactively created collaboration opportunities that furthered relationships within the network mostly with alternative education and communication tools. In 2021 we started to offer bursaries and scholarships to trainings, workshops, courses, conferences, mentorships and other experiences that have the potential to advance intelligence and information towards regeneration first and foremost in the realm of food systems.

'We're going somewhere different; let's go there differently.'

- Nora Bateson



Pollination Activities in 2021



School of Systems Change Bursaries: Basecamp is a programme from the School of System Change, in which participants undergo a six-month, fully online learning journey which helps them navigate complex challenges, map and diagnose systems and engage others with far-reaching change processes. Their cohort for the Autumn 2021 edition was made up of change leaders from South Africa, Namibia, China, India, Singapore, Germany, the UK, Belgium and the Netherlands.

This international diversity has been enabled in part through the partnership with Be The Earth, where two bursaries were offered to Romanus Kasino, a master student of Sustainable Development in Namibia and Leticia Utermoehl, facilitator of a leadership programme for women and girls in South America.



We Feed The World: To celebrate the We Feed the World photographic exhibition in Frome, The Gaia Foundation & Be the Earth collaborated with The Whittox Gallery, Gallery at The Station, Vallis Veg, 42 Acres, Frome Town Council and local producers to host an exciting programme of food and farming events.

Part of our funding also supported local foragers to produce educational materials on nutritious food, with a series of short films distributed on social media called "The Wild Larder Series" and a booklet with recipes distributed for free to the local community. Talks, gatherings and nature experiences were also part of the programme, held in the summer of 2021.

Social Investments

Be The Earth Investments Limited operates as a subsidiary of Be The Earth Foundation. It operates under all the same principles that were outlined above, but has a focus on supporting profit making organisations. All investment opportunities are assessed first based on their potential for positive impact. Then, they are assessed through the lens of more traditional KPIs, including financial return. The goal with the investment arm is to create a sustainable model where any profits from the investments can be used to fuel BTE's activities and help to grow the scale of its work.

In 2021, the focus of the Investments arm was largely on establishing itself as an investor interested primarily in regenerative agriculture and food. Historically, Be the Earth Investments Limited was more broadly focused on impact, but when it moved to sit beneath Be The Earth Foundation in 2020, the focus shifted. This meant that in 2021 there were only a small number of investments carried out.

The investment activity in 2021 included the following:



Integrated Capital Fund Investment:

5 Capital Calls executed equating to 69% of a total - $250,000

Integrated is a venture fund partnering with value-aligned companies and entrepreneurs that are transforming the health and well-being of communities around the globe.



Mission Kitchen Equity Investment:

Tranche 2 draw down - £66,667

Mission Kitchen is a shared workspace for London's food makers. They help members grow their businesses with affordable access to production kitchens, catering equipment, training, networking, and expert mentorship.



42 Acres Loan:

Short-term loan - £200,000

42 Acres is a wellbeing centre and a working farm. Its ethos centres around sustainability, localisation, and experiential learning creating a wholesome experience that is underpinned by a unique "soil to gut" food philosophy.

Grant-making policies

WHO

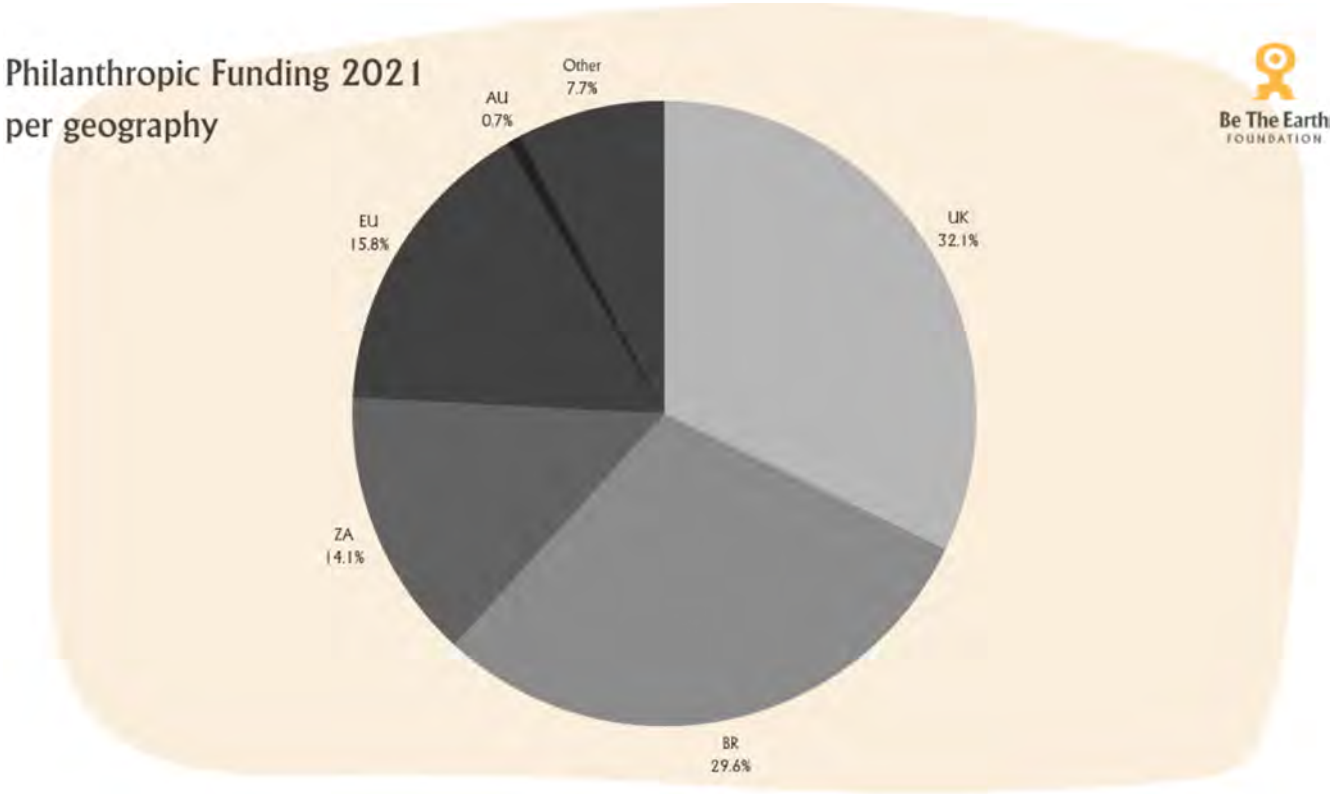
In 2021 Be The Earth kept a constant effort of knowing and understanding the ecosystem we are a part of. In an ever evolving system mapping effort. We have pointed out that **some specific groups have a crucial role in promoting and unlocking change into regenerative economic models that prioritise life.** The combination of their diverse intelligence and resources is key to a strong ecosystem for regenerative economies. When elaborating our programmes, running events or creating opportunities for systemic collaboration, we take into account the following groups of key-stakeholders.



- **Farmers & Growers**: The group maintains a deep relationship with the natural world, mastering ancestral techniques for soil care, improvement of global health, food production and the creation of potential regenerative economic models focusing on food systems.
- **Women:** The group that sustains the feminine intelligence as "an innate sense of responsibility for the survival of human and planetary life and keeps a conscious intention to heal" (Karen Downes) refuting paradigms of dominance and looking into possibilities to further mutual care.
- **Indigenous People:** The group that keeps ancestral wisdom and actively protects land and proven strategies for life in integration with nature, without whom regeneration and a viable future are not possible.
- **Activists:** The group that takes upon action, based on regenerative principles, that ignite change.
- **Entrepreneurs:** Inspiring leaders of innovation and disruption of current economic models that can offer resilient alternatives to businesses and organisations.
- **Wealth Holders:** The group that can offer catalytic inputs with financial and non-financial resources to leverage change from a shared power perspective.

WHERE

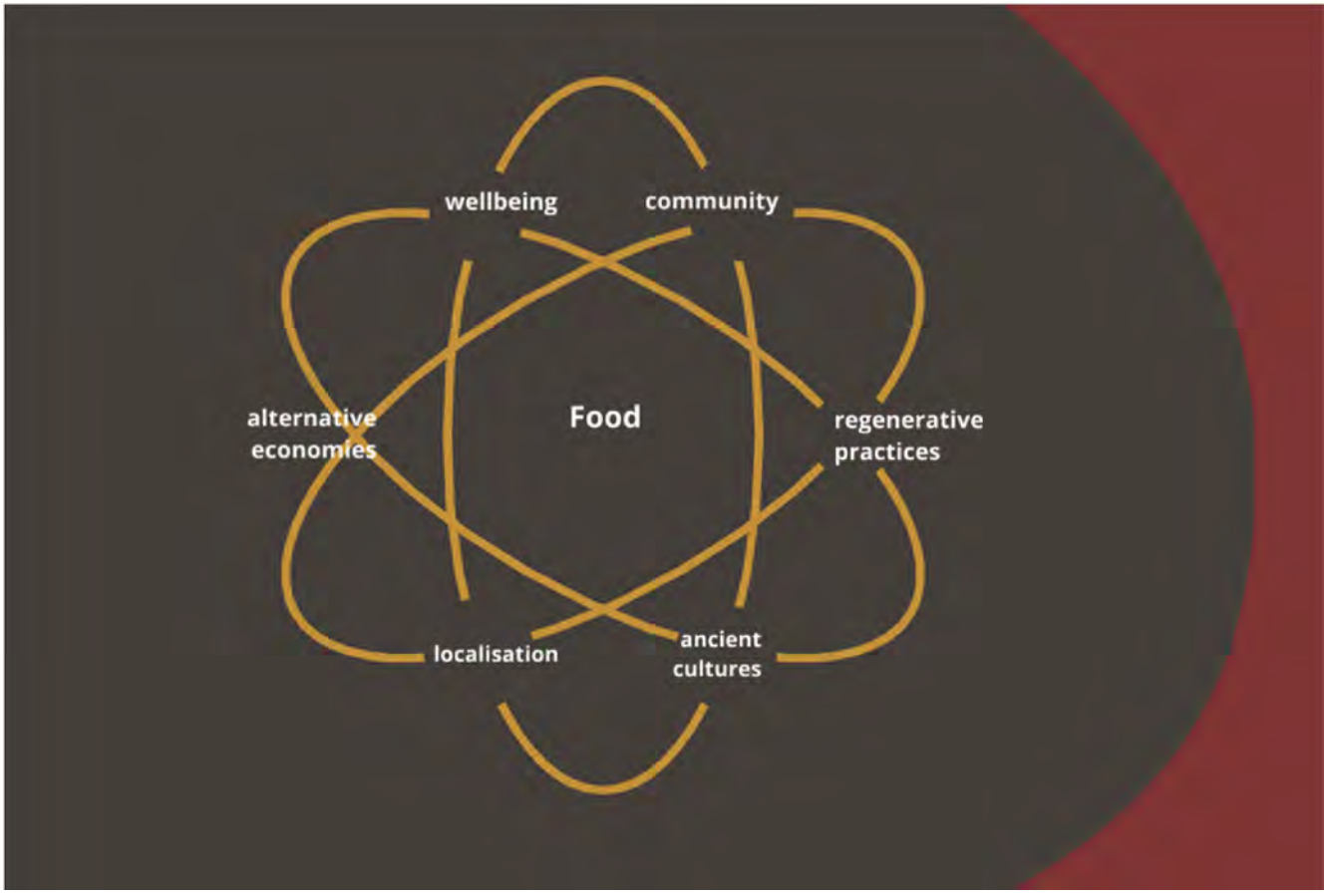
In 2021 Be The Earth Focused on funding with a place based criteria, where there are stronger connections and relationships. We aimed to have 65% of our investments in these specific geographies: United Kingdom, Brazil and South Africa. Along the year, focusing on collecting impact through learning and quality of relationships, we have concluded that localising our efforts and resources to the places where we are best positioned to offer more than financial opportunities for collaboration, furthers their reach. Here is a snapshot of how the funds were allocated geographically.



WHAT

In 2021 Be The Earth developed more understanding around the concept of systems change by joining multiple opportunities for learning and investing in staff training. Even though we acknowledge that limiting the scope of our work to themes is part of a traditional philanthropic mindset, we found it important and useful to still navigate around some key areas that, under a layered perspective, are crucial to the success of regenerative futures we want to see in place. We created a framework of a radar that has food in its core and orbiting areas that support the development of food systems that protect all life. These are:

- **Food:** Soil health; Organic and biodynamic approaches; Seaweed, wild foods, fungi; Agroforestry, Seed protection; Composting; Circular and local economic models.
- **Ancient Cultures:** Indigenous-Led; Underfunded groups; Traditional cultures; Informal organisations; Practices and traditions.
- **Wellbeing:** Community care; Integration with nature; Body-work; Medicinal herbs; Whole-foods; Spirituality; Holistic healing; Inner work.
- **Community Building:** Gatherings; Space for relationships; Ecovillages; Low impact buildings; Shared living; Marginalised groups.
- **Localisation:** Design for change; initiatives of non collaboration for globalisation; Global Networks.
- **Alternative Economies:** Gift economy; Participatory economy; Permaculture.



Social investment policies

Be The Earth has a long term vision to create a sustainable funding model, based on the concepts of circular economies. The goal is to continue to exist for the long-term without raising additional funding, which means social investments (with potential for financial return) are made to balance out the charitable giving each year. **All investments are made from an Impact-first approach and follow the same policies for grant making**. Meaning BTE creates pathways to redirect finances to non-exploitative (namely regenerative) businesses that put **preservation of planetary life before profit**. BTE utilises diverse financial instruments and funding models, including equity, loans, revenue-based financing, convertible-debt and more. Appropriate due diligence processes must be followed, but BTE is open to creative solutions for organisations and individuals that do not fit within traditional funding models.

The WHO, WHERE and WHAT outlined above in the grant making policies is the same for the social investment policies. The only thing that differs is the HOW. Due to the fact that investments are not always made from an impact-first lens, Be the Earth Investments has taken steps to ensure integrity is upheld in its investment approach. This includes becoming **a certified B Corp** and operating under the following 10 principles:

1. We look at all investments from an impact-first perspective: if we don't believe in the impact, then we won't consider an investment no matter what the potential is for financial returns.
2. We work with a circular financial model: 100% of profits will be reinvested or donated.
3. We work with non-extractive financing: we choose the best model for providing funding depending on a business' individual needs, rather than seeking the most lucrative model for us as investors.
4. We don't believe that all businesses follow the same timeline: we don't set specific exit expectations and often provide funding in a way where an exit is not encouraged.
5. We provide extensive non-financial support: we fund capacity building, offer networking opportunities, cross marketing and more.
6. We take risks that sometimes others are not prepared to take: if the impact is great, we invest in high-risk businesses, even if there are sometimes low return expectations
7. We put the final beneficiaries at the centre of the solution: we take a voting board seat only when we feel it's needed and encourage other voices to be heard at the table of each organisation we invest in.
8. We encourage and invest in diversity: having a broad representation is important to us and we actively seek ventures that are led by minorities and under-represented groups; we also reject businesses based on a lack of diversity and openness to change.
9. We measure and manage impact: whilst we recognise a majority of impact is immeasurable and subjective, we work to create a methodology to track the tangible impact we are having in the world and the ways each business is advancing towards their individual impact goals.
10. Work to inspire and leverage resources: we spend time sharing impactful stories with our network and inspiring additional capital to move to the impact-first investment space.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The target minimum Reserve Fund is equal to three months of average costs. This will be calculated each year after approval of the annual budget, and reported to the Trustees. Reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. If the Reserves are used, they will be replenished within a reasonably short period of time.

Earmarked income

In 2021, BTE received income of £1,690,682 from multiple sources. The primary source of income was from two distributions sent by SBT Trust. The first distribution in the amount of £650,000 was received on April 1, 2021, and the second distribution in the amount of £1,000,000 was received on July 1, 2021. The entirety of this distribution on July 1, 2021 was intended to support activities to be carried out by Be The Earth Foundation in 2022 and has therefore been included within deferred income. This includes operating costs, grant-making activities, and social investment activities carried out by Be The Earth Investments.

Grant income

In 2021, BTE was the recipient of three grants. Each was a restricted grant to support specific activities carried out by the Foundation, with details outlined below:

- FemmeQ: £8,000 grant to support an event on Feminine intelligence
- Global Greengrants Fund: £3,686 ($5,000) grant to support the Mutuca campaign
- Bertha Foundation: £28,697 ($40,000) grant to support Aura Stellenbosch, a programme to be run in 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Be The Earth Foundation is a registered charity, number 1189626, and is constituted under a Trust deed.

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Staff Handbook

A Staff Handbook outlining the way in which Be the Earth Foundation interacts with, governs, protects, and supports its staff is currently under review to ensure it is aligned with the principles of the organisation.

Approved by order of the members of the board of Trustees on 31 October 2022 and signed on their behalf by:

S TABATZNIK
(Chair of Trustees)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 31 October 2022 and signed on its behalf by:

S TABATZNIK
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BE THE EARTH FOUNDATION ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACA, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Dated: 31 October 2022

N COHEN ACA

BAGINSKY COHEN
930 HIGH ROAD
LONDON
N12 9RT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
		£	£	£	£
INCOME FROM:					
Donations	4	650,000	11,686	661,686	900,000
Investments	5	299	-	299	-
TOTAL INCOME		650,299	11,686	661,985	900,000
EXPENDITURE ON:					
Charitable activities:					
Grant expenditure	6	354,623	11,686	366,309	189,163
Grant related support costs	7	80,265	-	80,265	55,094
TOTAL EXPENDITURE		434,888	11,686	446,574	244,257
NET MOVEMENT IN FUNDS		215,411	-	215,411	655,743
RECONCILIATION OF FUNDS:					
Total funds brought forward		648,298	-	648,298	(7,445)
Net movement in funds		215,411	-	215,411	655,743
TOTAL FUNDS CARRIED FORWARD		863,709	-	863,709	648,298

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 47 to 55 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Investments	11		100,000		100,000
CURRENT ASSETS					
Debtors	12	635,498		321,030	
Cash at bank and in hand		1,180,601		229,994	
		1,816,099		551,024	
Creditors: amounts falling due within one year	13	(1,052,390)		(2,726)	
NET CURRENT ASSETS / LIABILITIES			763,709		548,298
TOTAL NET ASSETS			863,709		648,298
CHARITY FUNDS					
Restricted funds	14		-		-
Unrestricted funds	14		863,709		648,298
TOTAL FUNDS			863,709		648,298

The financial statements were approved and authorised for issue by the Trustees on 31 October 2022 and signed on their behalf by:

S TABATZNIK
(Chair of Trustees)

The notes on pages 47 to 55 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. GENERAL INFORMATION

Be The earth Foundation is an unincorporated Trust registered as a charity in England and Wales. The address of its principal place of business is 7 Cavendish Square, London, W1G 0PE and the nature of its operations are set out in the Trustees' Report.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Be The Earth Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2. ACCOUNTING POLICIES (CONTINUED)

2.3 EXPENDITURE (CONTINUED)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (CONTINUED)

2.10 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

In the application of the Charity's accounting policies, which are described in note 2, management is required to make judgments, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimate and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods

4. INCOME FROM DONATIONS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	650,000	8,000	658,000
Grants	-	3,686	3,686
TOTAL 2021	650,000	11,686	661,686

	Unrestricted funds 2020 £	Total funds 2020 £
Donations	900,000	900,000
TOTAL 2020	900,000	900,000

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	299	299	-

6. ANALYSIS OF GRANTS

	Grants to Institutions and Individuals 2021 £	Total funds 2021 £
People	150,431	150,431
Programmes	179,671	179,671
Places	9,990	9,990
Pollination	26,217	26,217
TOTAL 2021	366,309	366,309

	Grants to Institutions and Individuals 2020 £	Total funds 2020 £
People	130,000	130,000
Programmes	55,664	55,664
Pollination	3,499	3,499
TOTAL 2020	189,163	189,163

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. ANALYSIS OF SUPPORT COSTS

	Grant Making 2021	Governance 2021	Total funds 2021
	£	£	£
Bank charges	933	-	933
Computer expenses	323	753	1,076
Design and branding	477	45	522
Independent examination	-	2,160	2,160
Legal and professional fees	735	5,676	6,411
Office expenses	1,317	2,459	3,776
Staff costs	24,740	24,739	49,479
Travel and meetings	9,545	6,363	15,908
TOTAL 2021	38,070	42,195	80,265

	Grant Making 2020	Governance 2020	Total funds 2020
	£	£	£
Bank charges	122	-	122
Computer expenses	589	633	1,222
Design and branding	-	1,505	1,505
Independent examination	-	1,440	1,440
Legal and professional fees	840	8,682	9,522
Office expenses	145	-	145
Staff costs	29,689	11,449	41,138
TOTAL 2020	31,385	23,709	55,094

8. INDEPENDENT EXAMINER'S REMUNERATION

	2021	2020
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,160	1,440
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	5,676	840

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	43,218	36,025
Social security costs	4,115	3,472
Contributions to pension scheme	2,146	1,641
	49,479	41,138

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Administration	2	2

No employee received remuneration amounting to more than £60,000 in either year.

10. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, travel expenses totalling £15,396 were reimbursed to 2 Trustees (2020 - £NIL to Trustee).

11. FIXED ASSET INVESTMENTS

	Investment in subsidiary company £
COST OR VALUATION	
At 1 January 2021	-
Additions	100,000
At 31 December 2021	100,000
NET BOOK VALUE	
At 31 December 2021	100,000

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. FIXED ASSET INVESTMENTS (CONTINUED)

PRINCIPAL SUBSIDIARIES

The following was a subsidiary undertaking of the Charity:

Name	Company number	Principal activity	Class of shares	Holding
Be the Earth Investments Limited	07641556	A social enterprise working in unison with Be The Earth Foundation to provide flexible funding and investment in businesses committed to accelerating the regeneration of life on earth.	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
Be the Earth Investments Limited	(44,314)	272,549

12. DEBTORS

	2021 £	2020 £
DUE AFTER MORE THAN ONE YEAR		
Amounts owed by group undertakings	635,498	321,030

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	19,853	123
Accruals and deferred income	1,032,537	2,603
	1,052,390	2,726

	2021 £	2020 £
DEFERRED INCOME		
Resources deferred during the year	1,028,697	-

During the year, a distribution of £1,000,000 was made from SBT Trust to support activities carried out in 2022. In addition a grant of $40,000 (£28,697) was received from Bertha Foundation for the 2022 Aura Fellowship in Stellenbosch.

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
UNRESTRICTED FUNDS				
General Funds	648,298	650,299	(434,888)	863,709
RESTRICTED FUNDS				
FemmeQ	-	8,000	(8,000)	-
Mutuca initiative	-	3,686	(3,686)	-
	-	11,686	(11,686)	-
TOTAL OF FUNDS	648,298	661,985	(446,574)	863,709

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
UNRESTRICTED FUNDS				
General Funds	(7,445)	900,000	(244,257)	648,298

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fixed asset investments	100,000	-	100,000
Debtors due after more than one year	635,498	-	635,498
Current assets	1,151,904	28,697	1,180,601
Creditors due within one year	(1,023,693)	(28,697)	(1,052,390)
TOTAL	863,709	-	863,709

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Total funds 2020 £
Fixed asset investments	100,000	100,000
Debtors due after more than one year	321,030	321,030
Current assets	229,994	229,994
Creditors due within one year	(2,726)	(2,726)
TOTAL	648,298	648,298

16. RELATED PARTY TRANSACTIONS

During the year to 31 December 2021, support amounting to £9,990 was provided to an organisation to hold a retreat at 42 Acres. Two of the Trustees, Mr S Tabatznik and A Myers are directors of 42 Acres Limited and the charity's subsidiary, Be the Earth Investments Limited, is a minority shareholder in 42 Acres Limited.

At the year end, a loan balance of £635,498 (2020: £321,030) was due from the Charity's trading subsidiary Be the Earth Investments Limited in support of its activities.

During the year to 31 December 2020, an unconditional donation of £100,000 was received from Mr S Tabatznik, Trustee.

BE THE EARTH FOUNDATION

England & Wales - Charity number 1189626

Accounts

Charity number: 1189626

BE THE EARTH FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

BAGINSKY COHEN

CHARTERED ACCOUNTANTS

BE THE EARTH FOUNDATION

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 16
Independent examiner's report	17
Statement of financial activities	18
Balance sheet	19
Notes to the financial statements	20 - 26

BE THE EARTH FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

S TABATZNIK, Chair (appointed 16 May 2019)
R STRENGEROWSKI (appointed 16 May 2019)
A MYERS (appointed 5 October 2020)

Charity registered number

1189626

Principal address

7 CAVENDISH SQUARE
LONDON
W1G 0PE

Accountants

BAGINSKY COHEN
CHARTERED ACCOUNTANTS
930 HIGH ROAD
LONDON
N12 9RT

Website

www.betheearth.foundation

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of Be The Earth Foundation for the year 1 January 2020 to 31 December 2020.

OBJECTIVES AND ACTIVITIES

Overview

Be The Earth (BTE) is a UK based foundation that combines impact investing and philanthropy for a world that nurtures all beings. BTE provides funding and opportunities for people, programmes and places that are creating resilient solutions for our regenerative future. BTE is focused on earth protection, regenerative agriculture and wellbeing, with **food systems** as a central theme holding it all together.

BTE supports initiatives that promote a mindset of collaboration and abundance, and fight against the exploitation that is driving ecological collapse. Working with a system of trust-based relationships that move away from bureaucratic philanthropy models, BTE focuses on strengthening relationships of co-responsibility and interdependence. Our goal is to create and connect a synergistic ecosystem of relationships focused on protecting and restoring local, regenerative food systems that perceive the healing of our human health and our planet's health as one.

We work in unison with our subsidiary Be The Earth Investments Limited which is a social enterprise that provides flexible funding and investment to Impact focused businesses. Using a circular financing model, all profits are reinvested, allocated to philanthropic partnerships or to leveraging non-financial resources of our network of key collaborators: farmers, activists, women, entrepreneurs, indigenous people and funders.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.



Strategies for achieving objectives

Be the Earth Foundation works with an emergent strategy under a systemic change approach. That means we are responsive to the unpredictability of life while at the same time, continue to be oriented by the clear intention to accelerate regenerative and local ecosystems that nurture all beings.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

All of BTE's actions are based on the premise of **creating opportunities for collaboration** that promote shared benefits to all involved, from an ecosystem perspective. Our focus is to connect relevant stakeholders that have a shared vision of a regenerative future and further their collaboration, their motivation and their capacity to ignite positive change.

Our strategy during the year of 2020 was based on three pillars: Our principles, Who we work with and How we do it.

Our Principles

The starting point of our strategy is the conceptual understanding of the food and living systems we believe in advancing. To understand this system we are a part of, we use a set of principles. We have mapped out themes, which we believe from our experience, create the backbone for a resilient food system. They are:

Ancient Knowledge: the recognition and honouring of ancestral wisdom as guidance for modern practices. Indigenous people, spiritual guides, xamans, elders and women are examples of groups that hold ancient knowledge and are keepers of forms of living in harmony with earth.

Community Building: the acknowledgment of interdependence and the important role of the collective in human development. Agroecology is an example of an agricultural approach that values the role of communitarian life.

Regenerative Practices: the gradual adoption of practices that point to a culture of non violence and permanence, with unconditional willingness to abandon exploitative practices. Localisation, permaculture, agroforestry, biomimicry are examples of regenerative practices in the food sector.

Alternative Economies: an awareness that there are alternatives to the current economic system that is not valuing and sustaining all life. Care economy, ecology economy, gift economy, localisation are examples of different pathways to our current challenges.

Diversity: the understanding that, according to the laws of nature that we are a part of, resilient systems are made from combinations of different, diverse, plural elements that work in synergistic relation with life itself. Either humans, other-than-humans, ideas, approaches, natural resources: life thrives on diversity.

Who we work with

The second pillar of our strategy is a constantly improving set of criteria for decision making regarding the initiatives, groups, organisations, individuals or projects we support. Informed by the key themes that circle our system, we choose to prioritise those who:

- Have synergies with our broader ecosystem
- Have inspiring people dedicating their time and knowledge
- Are Women- led
- Are Indigenous - led
- Are Underfunded
- Are open to collaboration
- Have potential of becoming self-sustainable

How we do it

In order to manifest our principles into action and create partnerships with aligned stakeholders that advance our goal as a foundation, BTE has created the PPPP framework, which stands for People, Places, Programmes, and Pollination. As follows:



These are the individuals and organisations that are the drivers of planetary regeneration through connecting, creating and collaborating with the human and non-human world. We have identified that Farmers, Women, Indigenous Peoples, Activists, Wealth Holders and Entrepreneurs (along with the organisations they build and represent) are the key stakeholder groups of the movement we want to strengthen.

How do we invest in People?

- Unrestricted Grant Making
- Funding Longer Term Collaboration
- Pool-Funding, Match-Funding and Co-funding

We look for opportunities to engage in collaborative longer term actions and at the same time respond to emergence, within a relational and trust-based approach. BTE offers unrestricted grants to groups and individuals with a proven track record of working towards regeneration. We focus on those who the current capitalist model (and thus traditional philanthropy) fails to support. In addition, we actively look to widen and strengthen the broader regenerative, food and farming movement with longer term support, focusing on resilience building and self sustainability for the individuals and organisations we work with. We also actively take part in pool-funding networks with allied funders, which allows us to share knowledge and learn from each other.



These are land-based living examples of how we envision a regenerative future. They are the embodiment of the healthy ecosystems we want to scale: where knowledge is shared, and all life can thrive. Expanding our reality and adapting to current times, we also value online platforms' imperative role in inspiring and building capacity for change.

How do we invest in Places?

- Funding land-based learning experiences
- Subsidising retreats in nature
- Funding wellbeing and alternative learning platforms online

BTE funds experiences that have potential to reconnect human and nature, either from an inner development perspective or focusing outwards with actual and profound interaction with the natural world. This happens through subsidising retreats in nature, land-based education and also alternative learning online platforms.



These are tailored-made journeys, bound to time, of holistic development for relevant people and their communities that together can generate positive outcomes for the planet.

How do we invest in Programmes?

- Team time and experience invested
- Bursaries to Fellows
- Capacity Building
- Community Building

We create and manage our own programmes, in collaboration with experienced mentors and practitioners working with shared values of trust, feminine governance and regenerative practices. Selected fellows are primarily women that are working first and foremost in the realm of ancestral knowledge, community building, food and farming and wellbeing. Programmes at BTE combine financial support, spiritual development, on-land experiences and capacity and relationship building. Fellows are accompanied by BTE's team through the entire programme, holding space and creating the needed structure for advancing women-led resilient activism towards regeneration. All BTE programmes have a creative commons methodology and aim to inspire the wider network of funders to experiment with trust-based philanthropy.



This is the intentional posture of connection that has the potential to unlock systemic change. We run pollination actions to creatively respond to the needs of the ecosystem (People, Programmes and Places), under a reciprocity and generosity paradigm. With pollination, we create pathways to leverage impact, add value and further the foundation's mission and vision.

How do we invest in Pollination?

- Comms campaigns
- Bursaries and Scholarships

We proactively create collaboration opportunities that further relationships within the network mostly with alternative education and communication tools. We offer bursaries and scholarships to trainings, workshops, courses, mentorships and other experiences that have the potential to advance intelligence and information towards regeneration first and foremost in the realm of food systems. We actively invest in amplifying the voice of the broader movement for regeneration by funding communications and awareness campaigns but also by encouraging and supporting partners, fellows and grantees to take lead on the narrative or their own stories. Our reporting system is based on storytelling, inviting reflection and potentially offering inspiration to a wider audience.

Activities undertaken to achieve objectives in 2020

Pandemic times have proven that the ability to adapt, based on a holistic perspective of the world and systemic behaviour, is as important as our discipline to plan and execute towards a linear evolution. This context reinforces that even though we have clear goals and processes to reach them, we need to be prepared to respond to life and its unpredictable emerging needs.

BTE's first year was intense and rich as for our learning curve. Much of our efforts concentrated on systematizing and structuring our relationships within the network, as well as an underlying work of mapping and diagnosing what this network is all about. It was the year that we dedicated ourselves to defining and refining our strategy. To that purpose we have undertaken four different and complementary approaches.

1) **Expert Meetings**: over 9 months the BTE team conducted over 40 conversations with inspiring leaders that are actively engaged in advancing planetary regeneration, with the majority in the realm of food. Some of the names included Vandana Shiva, Charles Eisenstein, Aílton Krenak and Jem Bendell. Inspired by their thinking we were able to move ahead into practical and experimental action.

2) **Learn By Doing**: this was the experimental project we ran in 2020 to help us explore stakeholders within our ecosystem and understand the different ways to work with partnerships based on trust and shared learning. It included giving grants to three different types of organisations, to figure out the most effective methodology for BTE.

3) **Programmes**: In 2020 we kicked off one authorial programme, The Aura Fellowship and one adaptation of an existing programme called Flow Funding, originally created by Marion Weber and revisited by BTE.

4) **Pollination activities**: Our first collaboration for advancing knowledge on regenerative practices was to offer bursaries to underfunded activists and workers in the regeneration sector to the Journey Home Course with Advaya.

Social investment policies

BTE has a long term vision to create a sustainable funding model. The goal is to not spend down in the long-term, which means social investments (with potential for financial return) are made to balance out the charitable giving each year. All investments are made from an Impact-first approach and must follow the principles explained above. BTE is open to exploring alternative funding models, including equity, loans, revenue-based financing, and more. All appropriate due diligence must be followed, but we are open to creative solutions for organisations and individuals that do not fit the bill of a typical investment.

The primary themes for social investments are the same as the broader charity, with a key focus on food systems. Due to the nature of the investment space, social investment categories are sometimes explored more broadly to include the following:

- **Food & Farming**: biodynamics, food / micro processing, fungi, local distribution models, local food, nursery and plant suppliers, organics, regenerative and agroecological farming, seed, sustainable forestry
- **Wellbeing**: mind, body, spirit focused on natural health and nutrition
- **Conservation**: protecting large areas of nature and biodiversity
- **Ecotourism**: travel / experiences supporting reconnection with nature
- **Sustainable Housing**: low-impact buildings, resource efficiency, shared living
- **Alternative Learning**: programmes, retreats, schooling, or trainings
- **Alternative Finance**: towards local, decentralised, diversified economic systems

Target groups for investment must meet the following criteria:

- Alignment with our investment strategy and vision
- Small to Mid Size investments - £0.2m to £1m
- Early to mid stage (must be at least post-revenue)
- Primarily based in UK, Brazil, and South Africa
- Secondary interest in Europe, US, and Australia
- Experienced Management team
- Clear opportunity to develop synergistic opportunities with our network
- Proactive and meaningful relationship with CEO/ management

Grant-making policies

BTE believes in distributing funds on a relationship and trust-based approach. That means that after appropriate due diligence that fits our principles, criteria for selection and PPPP framework we entrust our partners with small amounts of financial capital to be used at their discretion. Financial support is combined with further opportunities for training, collaborative learning and shared experiences with the wider network.

Our grants range from £5,000 to £30,000 and BTE's small and dedicated team keeps a close relationship with each one of the partners, focusing on finding opportunities to leverage their achievements, amplifying their messages and building resilience.

BTE believes in the power of storytelling to nurture inner-led change and also the collective narrative for solutions to current crises. This is why our reporting system is designed to offer grantees the opportunities to share their stories, with more of a qualitative approach, nevertheless, a few quantitative metrics.

In addition to that, we keep a strong commitment to showcasing their stories through our own social media platforms and communication channels such as newsletter and website as a form of recognition, inspiration and shared accountability for challenges and successes. With our communication channels we also promote connection between different members of our network, always offering opportunities to inspire and engage.



Partners are encouraged to reflect back on their journeys through storytelling and alternative media, such as videos, photos and audio reports. Image: courtesy of Cozinha Trança Amor.

ACHIEVEMENTS AND PERFORMANCE

Over the course of 2020, Be the Earth developed innumerable relationships with experts, aligned organisations and potential grantees and portfolio companies. Many of the relationships did not turn into funding partnerships. However, there are three (3) different types of partnerships, which included monetary investment and were tracked and reported on. The kick start of the foundation's learning journey with **Learn By Doing**, the set up of two **Programmes** and the early stages of **Pollination** efforts.

Learn By Doing

Building on top of the learnings acquired from experts' advice, we have created a project to refine our understanding of the philanthropic sector, it's relevant stakeholders and also develop our skills around administration and procedures. Learn By Doing selected partners in three specific groups and offered them unrestricted funding under the condition they would be open for shared learning. The groups were:

Grassroots organisations

- Path to the Sanctuary
- Casa Botanic
- Anticorpos Agroecológicos
- Familia Chegados

Intermediary organisations

- Real Farming Trust
- Sacred Territories Initiative
- Forest Row Localisation Plan
- Philippi Village
- Starter Culture

Co-Funding with aligned funders

- Seed Sovereignty Programme: Gaia Foundation
- Farming the Future: A Team Foundation
- Indigenous Leaders: Help Refugees
- Comissão Guarani Yvyrupa: Synchronicity Earth
- Small Giants

The process chosen for the shared learning was also based on close relationship and storytelling. BTE's team and the partners kept in touch through the year, exchanging ideas and also learning from challenges. We consider that the main achievement of Learn By Doing was the speed rising curve of apprenticeship for the BTE team and mission as an organisation. Exploring different sectors and understanding their needs when it comes to funding helped us shape our objectives and consolidate the decision making process and budget allocations for the year of 2021.

For instance, it became clear that when working with grassroots organisations more than financial resources are needed, which confirmed our hypothesis that the combination of unrestricted funding with capacity building and more potential of connections with the wider community is a more strategic approach to advance self-sustainability and resilience for the grassroots groups.

Within the intermediary groups, our conclusions point to the importance of their work but at the same time, how BTE as an organisation prefers to work with a more relational approach with organisations that are actually open to collaboration and willing to stay connected, rather than exclusively financial-based mindset, that comes from more traditional philanthropic models.

Within the group of aligned funders the main learnings were exactly in the sense of absorbing their experience and witnessing their processes. These funders generously shared their strategies, opened meetings to our participation and welcomed us into the sector we wish to stay well positioned as collaborators to advance regeneration especially in the food and farming realm.

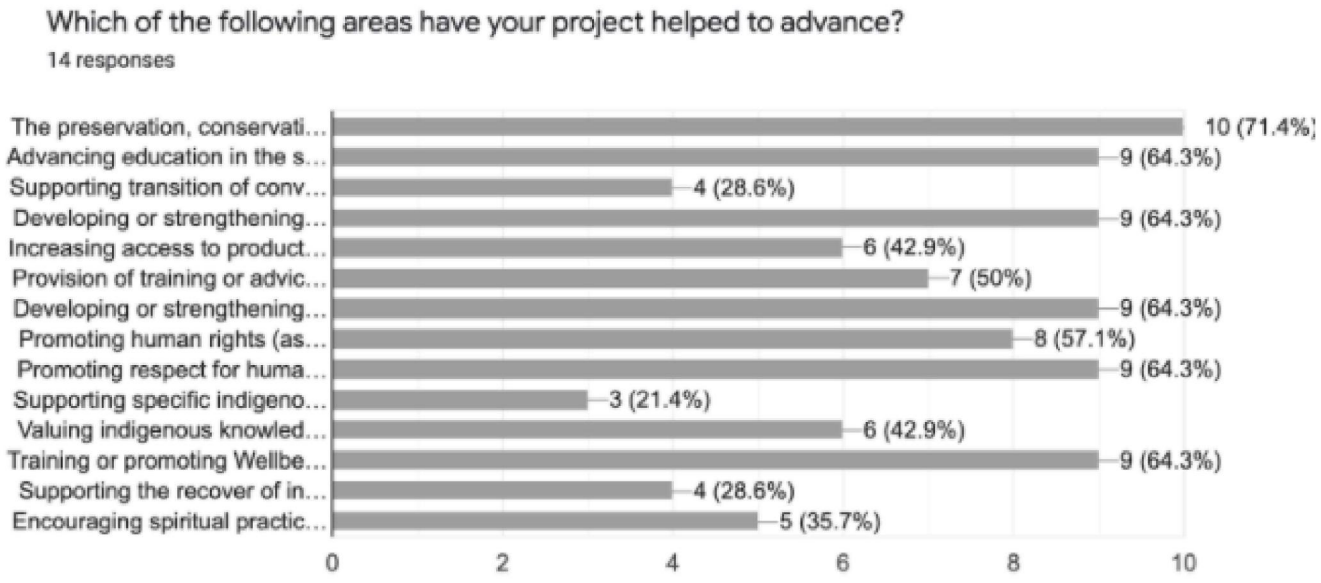
Nevertheless, achievements of the year of 2020 were not only in the spectrum of learning. With this pilot, we have set up some early stages metrics that can support us and the partners to evaluate our performance and seek for opportunities of improvements. Here are some highlights of the work taken by our partners of Learn By Doing.

Considering our principles and scope as a charitable foundation, we have measured each of the projects area of action, based on the following general charitable purposes:

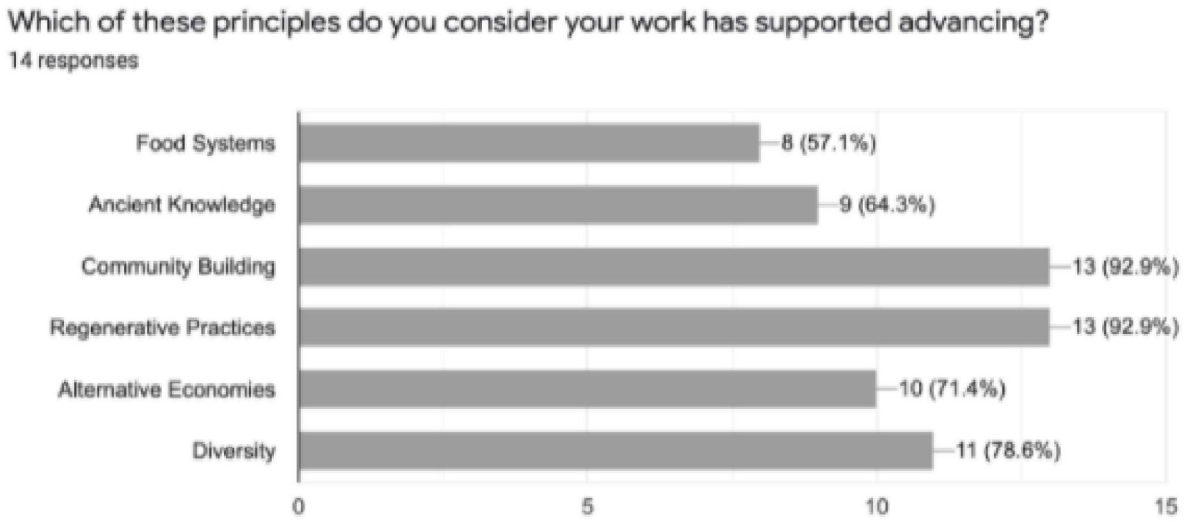
- The preservation, conservation and protection of the environment and the prudent use of natural resources;
- Advancing education in the sustainable or regenerative agricultural practices;
- Supporting transition of conventional agriculture to organic or biodynamic;
- Developing or strengthening local food system;
- Increasing access to products and services from local suppliers;

- Provision of training or advice in the adoption of sustainable business practices;
- Developing or strengthening local economies;
- Promoting human rights (as set out in the Universal Declaration of Human Rights and United Nations declarations);
- Promoting respect for human rights among individuals;
- Supporting specific indigenous rights and / or land demarcation;
- Valuing indigenous knowledge and practices;
- Training or promoting Wellbeing practices;
- Supporting the recover of individuals after traumatic experiences;
- Encouraging spiritual practices among individuals or organizations;

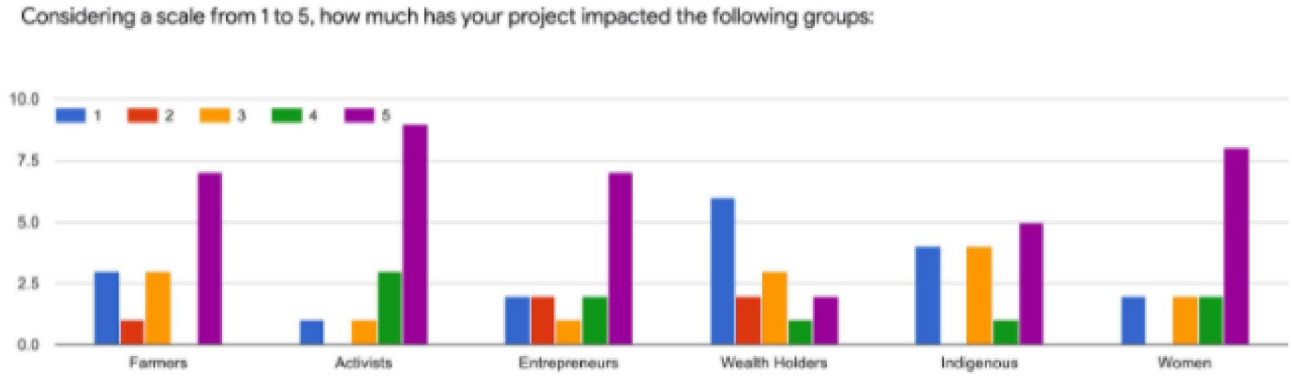
The overarching results for the LBD co-hort 2020 considering charitable purposes were:



For the most part, the Learn By Doing Project was a chance to explore, in collaboration with a diverse system of stakeholders, some of our hypotheses. We also investigated how the principles that we had set up manifested in their work. The results informed our decision making process, aiming to find a more balanced result regarding the principles for next year.



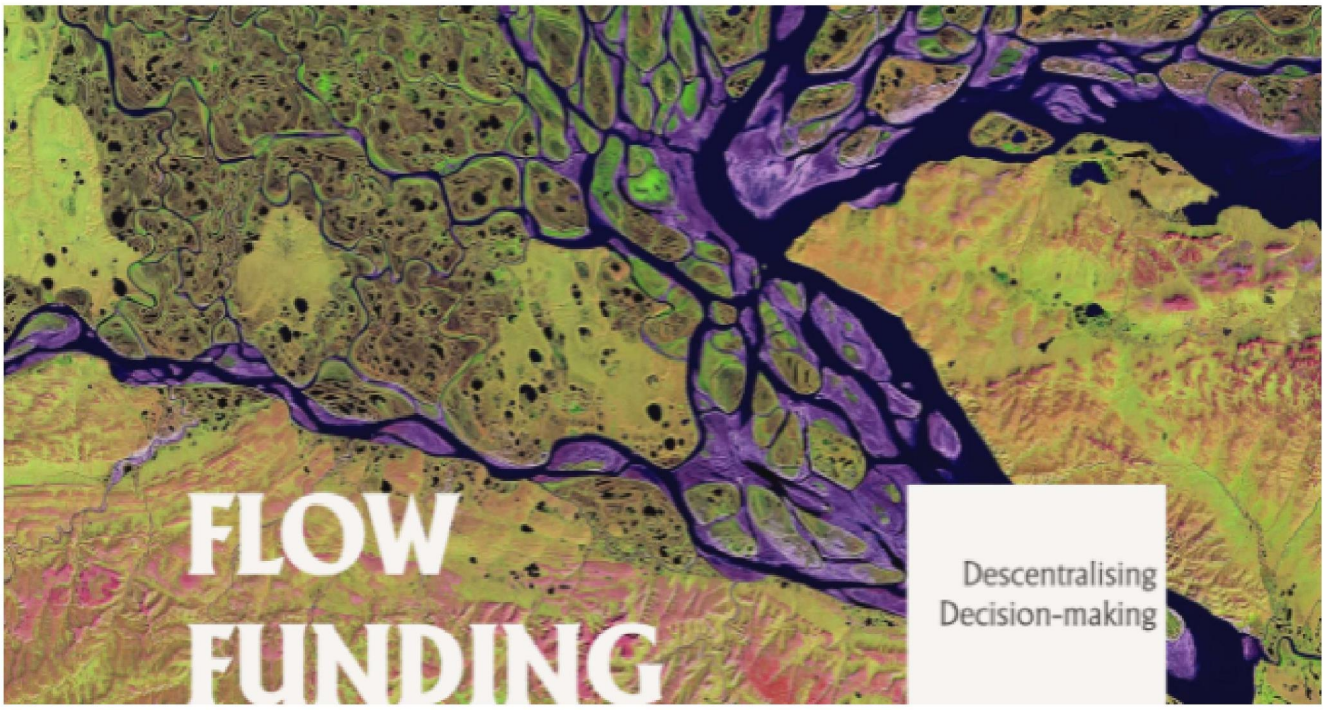
We also wanted to investigate our hypothesis considering the specific groups of people that are tackling challenges and providing possible solutions for regeneration based on food systems. While this report is being put together, we are also refining the criteria for selection focusing on a commitment of working with people from diverse backgrounds. We believe that these groups can combine different types of resources that range from financial and material resources to knowledge and experience, in a qualitative and quantitative combined approach. Learn By Doing was the project that helped us map these groups and continuously explore their interaction.



"We appreciate the fair and humane way we have been treated in our partnership. Thank you for trusting us and the learn-by-doing attitude that helps us design actions as we go through such a difficult time. We benefit from these moments of connecting practical experience and knowledge."

Claudia Visoni
Activist for food sovereignty in São Paulo - Brazil

Programmes



Flow Funding is a programme that shares power with experienced activists and visionary leaders who choose from intuition how philanthropic funds should be invested. It was originally created by Marion Weber, the fourth generation of a traditional family of philanthropists, who refuted traditional models and chose to put trust and affection at the centre of all her work.

This approach aims to diminish bureaucracy while decentralising decision making regarding the use of resources, inspiring more wealth holders to value the power of story and human connections. Be The Earth has built upon this extensive legacy and opened its first Flow Funding circle in early 2020.

7 Flow Funders: The first circle of Flow Funding was funded and initiated by Be The Earth in early 2020. Seven Flow Funders were chosen from Brazil, South Africa and the United Kingdom.

42 unrestricted grants: They have distributed U$ 84,000 in grants, based on their knowledge of strategic areas for change and close connection to communities and their leaders.

8 countries: The Acceptors are based in England, Nepal, Haiti, Namíbia, Tanzânia, Kenya, South Africa and Brazil.

1500 people directly impacted: The funds covered strategic themes such as food sovereignty, access to water, community organising and protection of forest defenders.



Aura Fellowship supports diverse women, whose amazing contributions to Earth and our regenerative future are overlooked by capitalism and thus conventional philanthropy. The Aura Fellowship is a circle of women inspired by the cycles of nature and held for 18 months. Fellows are offered individually tailored and collective mentorship and ongoing support of their midwives. They are also granted a bursary to be used unrestrictedly. Women are selected according to the main intention of each circle. The selection process is itself a journey into self knowledge and developed in oral or digital format guaranteeing accessibility.

During the year of 2020 BTE has set up the structure of the programme, ran the selection process and facilitated the first retreat at an online version due to covid restrictions. Disbursement of funds at this stage were exclusively to cover facilitators costs.

Ten women activists were selected from India, Lebanon, South Africa and Brazil. Their areas of regeneration hail from water, journalism, traditional healing in nature, food and maternal feeding, indigenous forest protection, plant connection, story-telling and community building. The programme is planned to reach its end in October of 2022.

Pollination

During our experience with the Learn By Doing project and some early reflections harvested with the participants of our programmes it became clear that as a foundation, wishing to make the best use of resources into furthering regeneration to advance viable futures centered in planetary and human health as one, a more connective and interactive approach was needed. By the fall of 2020 we started to proactively seek to connect people within our network to opportunities offered by trusted and aligned partners. Our first experience was with the Advaya course "A Journey Home".

A Journey Home was a 9-month online course with leading hearts and minds of our times. It followed a simple structure of monthly themed evening conversations,practical workshops, small groups,1-1 sessions, individual practices and creative imagination. BTE offered the equivalent of 5 bursaries to this course and shared this invitation widely with our own network. By this experience we learned that a more structured approach was needed when offering bursaries, where the applicants and eventual participants of the course are also bound to offer back some of their learnings to the wider movement. After this pilot we have refined our strategy for pollination including a report made by the individuals in the form of a blog post and content for social media, as a storytelling tool.



FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The target minimum Reserve Fund is equal to three months of average costs. This will be calculated each year after approval of the annual budget, and reported to the Trustees. Reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. If the Reserves are used, they will be replenished within a reasonably short period of time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Be The Earth Foundation is a registered charity, number 1189626, and is constituted under a Trust deed.

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 25 October 2021 and signed on their behalf by:

Seth Tabatznik (Oct 26, 2021, 4:53pm)

S TABATZNIK
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BE THE EARTH FOUNDATION ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACA, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Neil Cohen Dated: 25 October 2021

Neil Cohen (Oct 26, 2021, 4:54pm)

N COHEN ACA

BAGINSKY COHEN
930 HIGH ROAD
LONDON
N12 9RT

BE THE EARTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
INCOME FROM:				
Donations	4	900,000	900,000	-
TOTAL INCOME		900,000	900,000	-
EXPENDITURE ON:				
Charitable activities:				
Grant expenditure	5	189,163	189,163	-
Grant related support costs	6	55,094	55,094	7,445
TOTAL EXPENDITURE		244,257	244,257	7,445
NET MOVEMENT IN FUNDS		655,743	655,743	(7,445)
RECONCILIATION OF FUNDS:				
Total funds brought forward		(7,445)	(7,445)	-
Net movement in funds		655,743	655,743	(7,445)
TOTAL FUNDS CARRIED FORWARD		648,298	648,298	(7,445)

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 20 to 26 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Investments	10		100,000		-
CURRENT ASSETS					
Debtors	11	321,030		-	
Cash at bank and in hand		229,994		7,570	
		551,024		7,570	
Creditors: amounts falling due within one year	12	(2,726)		(15,015)	
NET CURRENT ASSETS / LIABILITIES			548,298		(7,445)
TOTAL NET ASSETS			648,298		(7,445)
CHARITY FUNDS					
Restricted funds	13		-		-
Unrestricted funds	13		648,298		(7,445)
TOTAL FUNDS			648,298		(7,445)

The financial statements were approved and authorised for issue by the Trustees on 25 October 2021 and signed on their behalf by:

Seth Tabatznik (Oct 26, 2021, 4:53pm)

S TABATZNIK
(Chair of Trustees)

The notes on pages 20 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. GENERAL INFORMATION

Be The earth Foundation is an unincorporated Trust registered as a charity in England and Wales. The address of its principal place of business is 7 Cavendish Square, London, W1G 0PE and the nature of its operations are set out in the Trustees' Report.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Be The Earth Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES (CONTINUED)

2.4 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.5 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

In the application of the Charity's accounting policies, which are described in note 2, management is required to make judgments, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimate and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. INCOME FROM DONATIONS

	Unrestricted funds 2020	Total funds 2020	Total funds 2019
	£	£	£
Donations	900,000	900,000	-

5. ANALYSIS OF GRANTS

	Grants to Institutions and Individuals 2020	Total funds 2020	Total funds 2019
	£	£	£
Flow Funding Programme	54,970	54,970	-
Learn By Doing	130,000	130,000	-
A Journey Home Course Bursaries	3,499	3,499	-
Aura Programme	694	694	-
	189,163	189,163	-

6. ANALYSIS OF SUPPORT COSTS

	Grant Making 2020	Governance 2020	Total funds 2020
	£	£	£
Bank charges	122	-	122
Computer expenses	589	633	1,222
Design and branding	-	1,505	1,505
Independent examination	-	1,440	1,440
Legal and professional fees	840	8,682	9,522
Office expenses	145	-	145
Staff costs	29,689	11,449	41,138
	31,385	23,709	55,094

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. ANALYSIS OF SUPPORT COSTS (CONTINUED)

	Grant Making 2019	Governance 2019	Total funds 2019
	£	£	£
Design and branding	46	-	46
Computer expenses	-	2,660	2,660
Legal and professional fees	-	4,739	4,739
	46	7,399	7,445

7. INDEPENDENT EXAMINER'S REMUNERATION

	2020	2019
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,440	-
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	840	-

8. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	36,025	-
Social security costs	3,472	-
Contributions to pension scheme	1,641	-
	41,138	-

The average number of persons employed by the Charity during the year was as follows:

	2020	2019
	No.	No.
Administration	2	-

No employee received remuneration amounting to more than £60,000 in either year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

10. FIXED ASSET INVESTMENTS

	Investment in subsidiary company £
COST OR VALUATION	
At 1 January 2020	-
Additions	100,000
At 31 December 2020	100,000
NET BOOK VALUE	
At 31 December 2020	100,000

PRINCIPAL SUBSIDIARIES

The following was a subsidiary undertaking of the Charity:

Name	Company number	Principal activity	Class of shares	Holding
Be the Earth Investments Limited	07641556	A social enterprise working in unison with Be The Earth Foundation to provide flexible funding and investment in businesses committed to accelerating the regeneration of life on earth.	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
Be the Earth Investments Limited	(423,957)	316,863

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

11. DEBTORS

	2020 £	2019 £
DUE AFTER MORE THAN ONE YEAR		
Amounts owed by group undertakings	321,030	-

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	123	15
Accruals and deferred income	2,603	-
Other creditors	-	15,000
	2,726	15,015

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
UNRESTRICTED FUNDS				
General Funds - all funds	(7,445)	900,000	(244,257)	648,298

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 May 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
UNRESTRICTED FUNDS				
General Funds - all funds	-	-	(7,445)	(7,445)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2020 £	Total funds 2020 £
Fixed asset investments	100,000	100,000
Debtors due after more than one year	321,030	321,030
Current assets	229,994	229,994
Creditors due within one year	(2,726)	(2,726)
TOTAL	648,298	648,298

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	7,570	7,570
Creditors due within one year	(15,015)	(15,015)
TOTAL	(7,445)	(7,445)

15. RELATED PARTY TRANSACTIONS

During the year to 31 December 2020, an unconditional donation of £100,000 was received from Mr S tabatznik, Trustee. In the prior year the Charity received a loan of £15,000 from Mr S Tabatznik and this was repaid in the year ended 31 December 2020.

During the year to 31 December 2020, a loan of £321,030 was made to the Charity's trading subsidiary Be the Earth Investments Limited in support of its activities.