

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

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BE THE EARTH FOUNDATION

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

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**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)'.



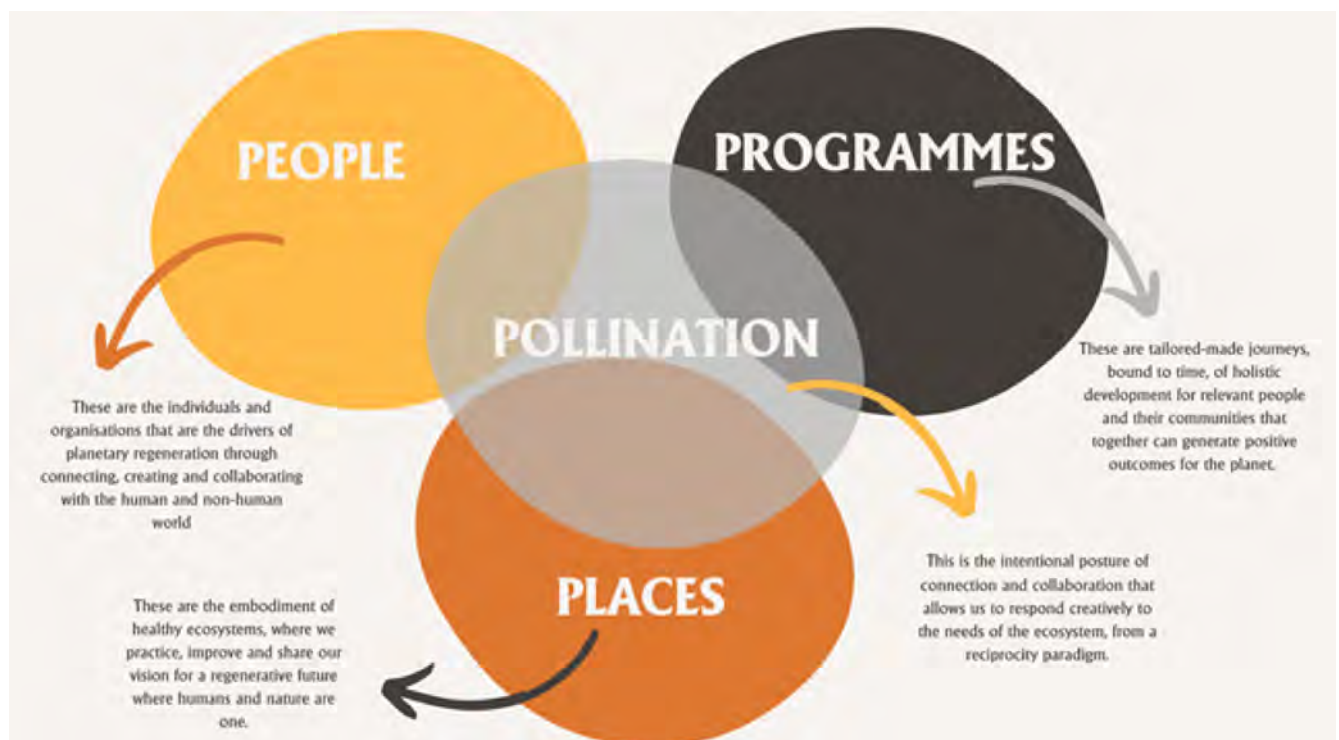
Strategies for achieving objectives

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.



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

- **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 community 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

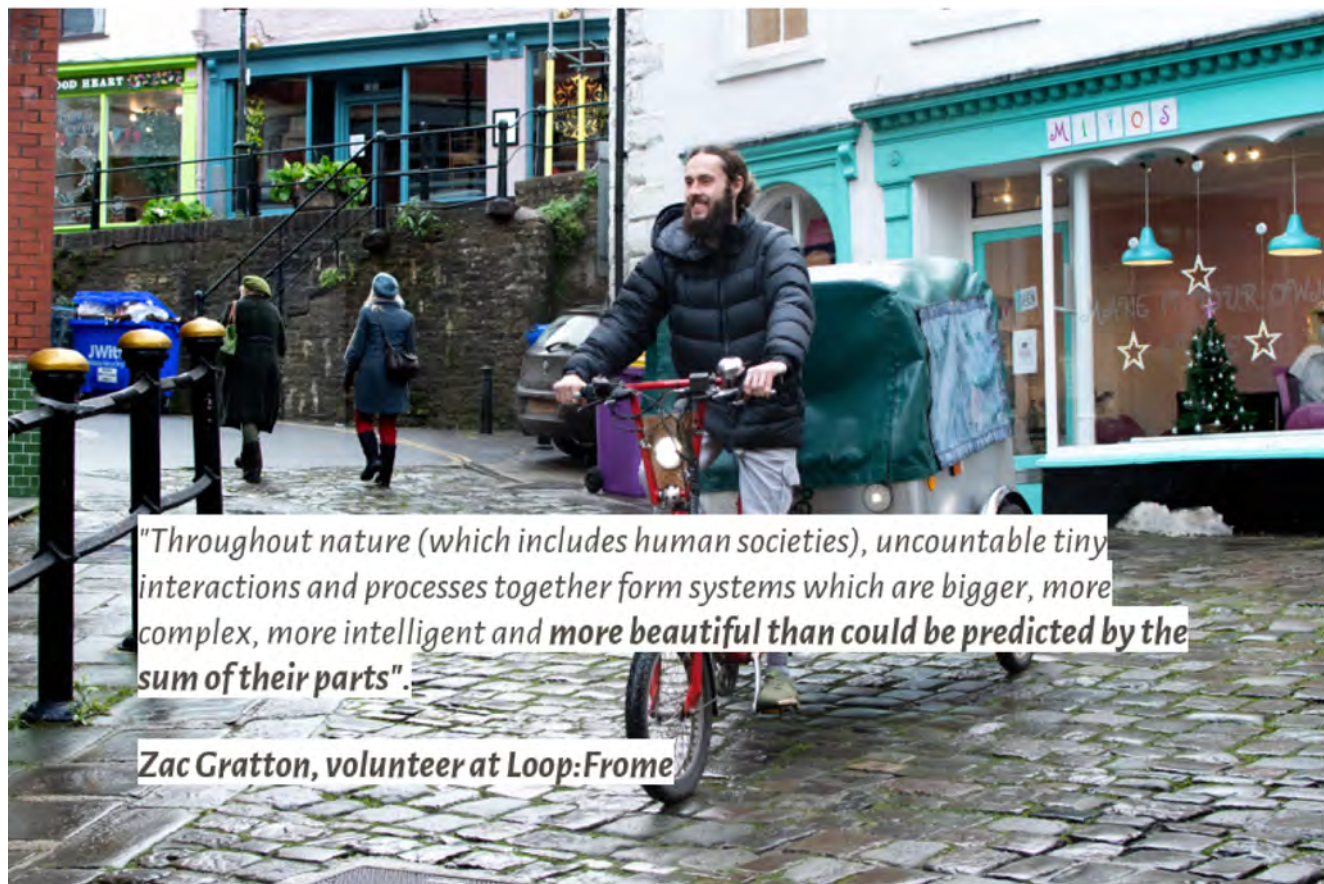
- **Community Vegetable Gardens** activities ranging from awareness raising, going through capacity building and actually intervening in local spaces to manifest edible gardens, accessible to all.



[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.

TRUSTEES' REPORT (CONTINUED)
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[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.

TRUSTEES' REPORT (CONTINUED)
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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 Mundurucu 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.

TRUSTEES' REPORT (CONTINUED)
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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 Rankā 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

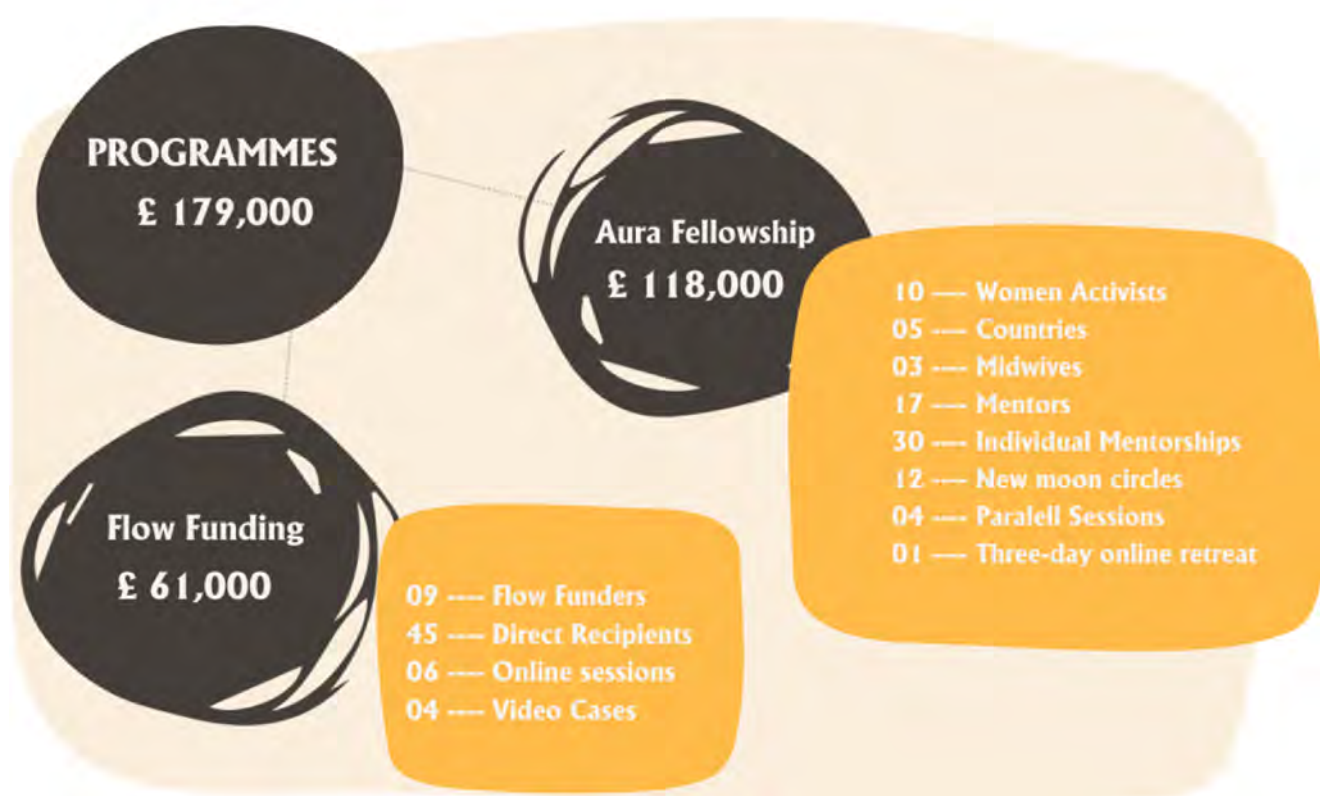
Be The Earth supported to set up a fundraising online campaign with Welight as a partner and donated to that same campaign. We also sponsored a video-case for the Mutuca Community to share their progress in defending their land and livelihoods.

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.

"To pay attention, this is our endless and proper work"

- Mary Oliver

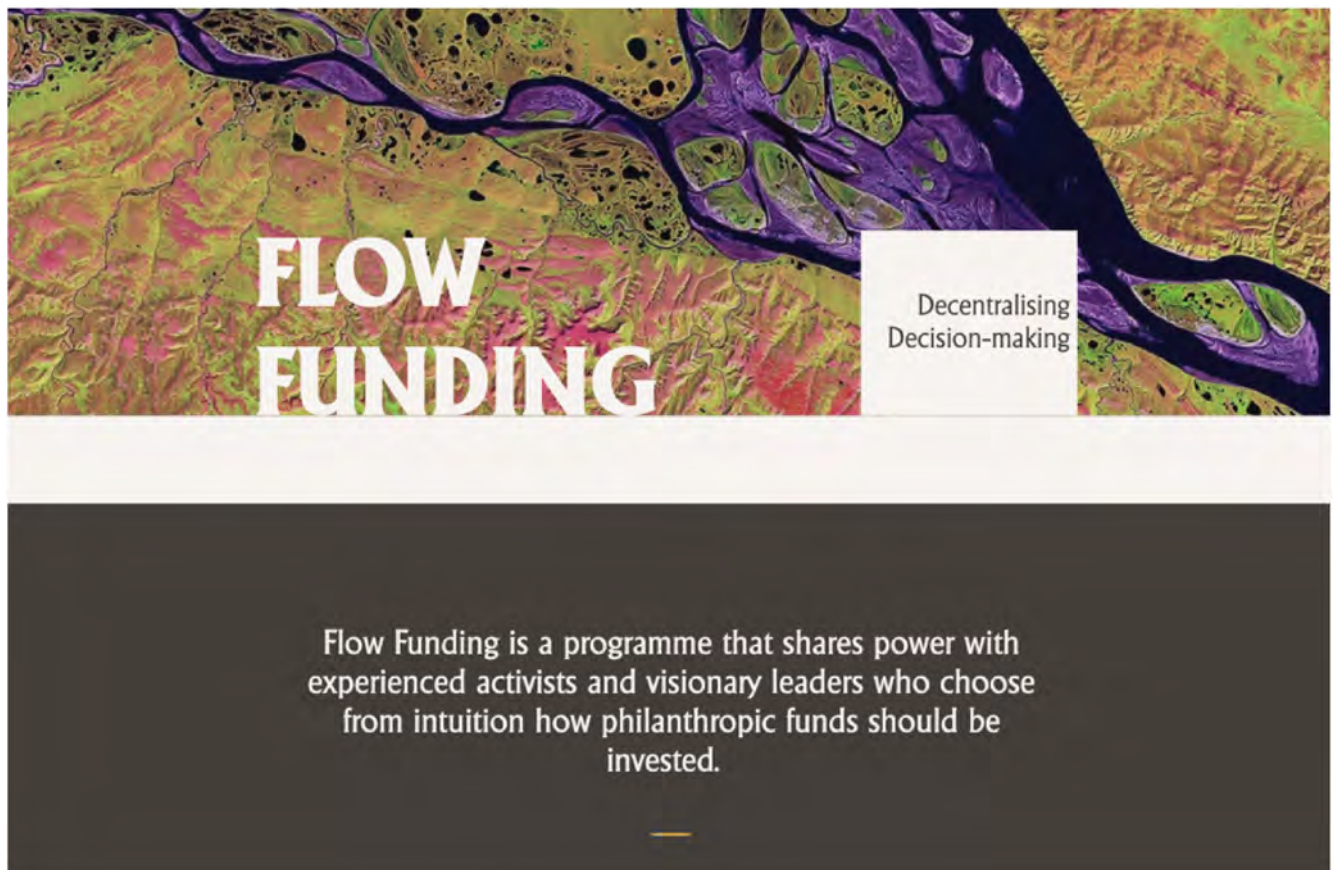


Programmes - Flow Funding:

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.



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FOR THE YEAR ENDED 31 DECEMBER 2021



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



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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



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021



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



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021



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

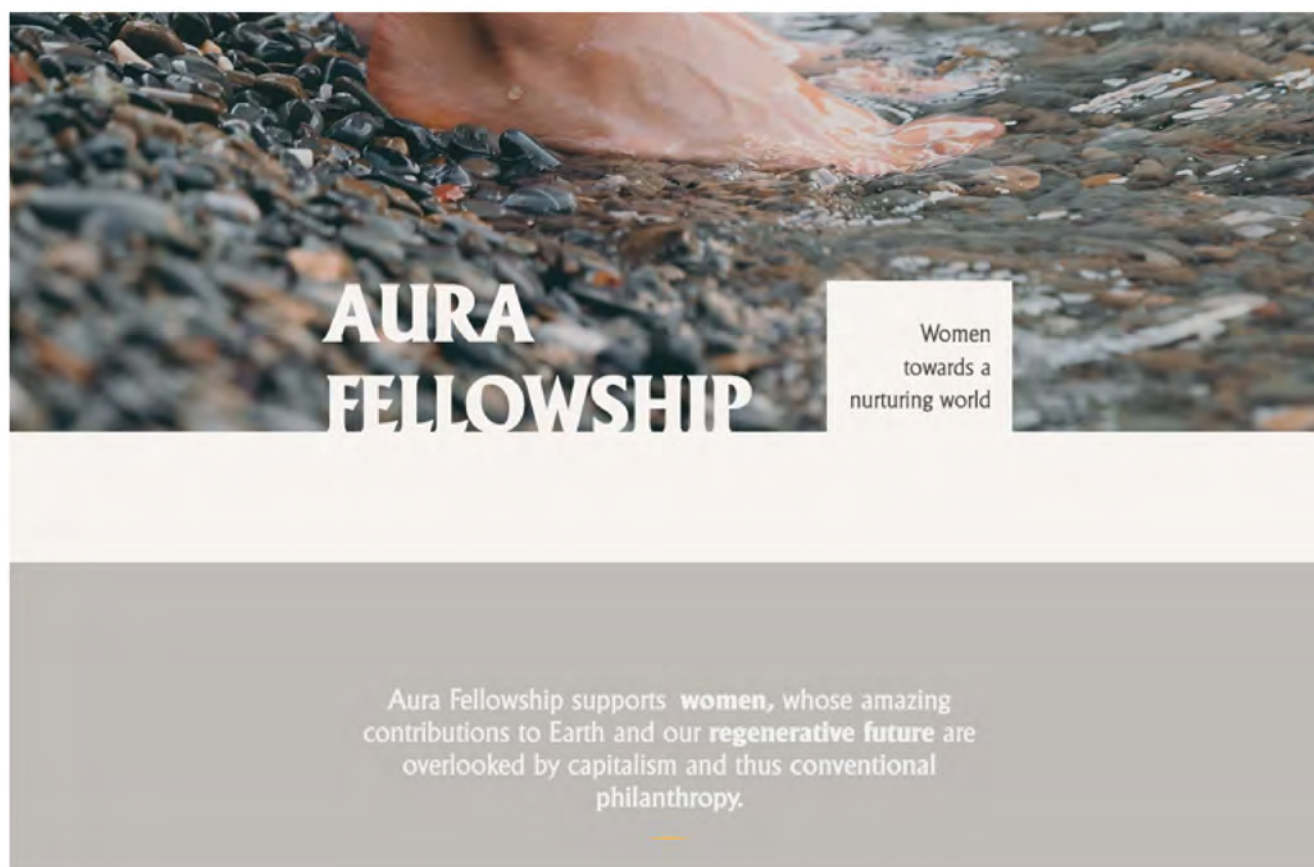
Bushra is currently the CEO of Philippi Village, an integrated community development hub that focuses on empowering local entrepreneurs with the opportunity to seek personal and economic development. Bushra is a community development specialist and has worked across the continent in countries like Ghana, 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 Mzansi 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."

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021



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."

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021



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."



Ră 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 Ră 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.

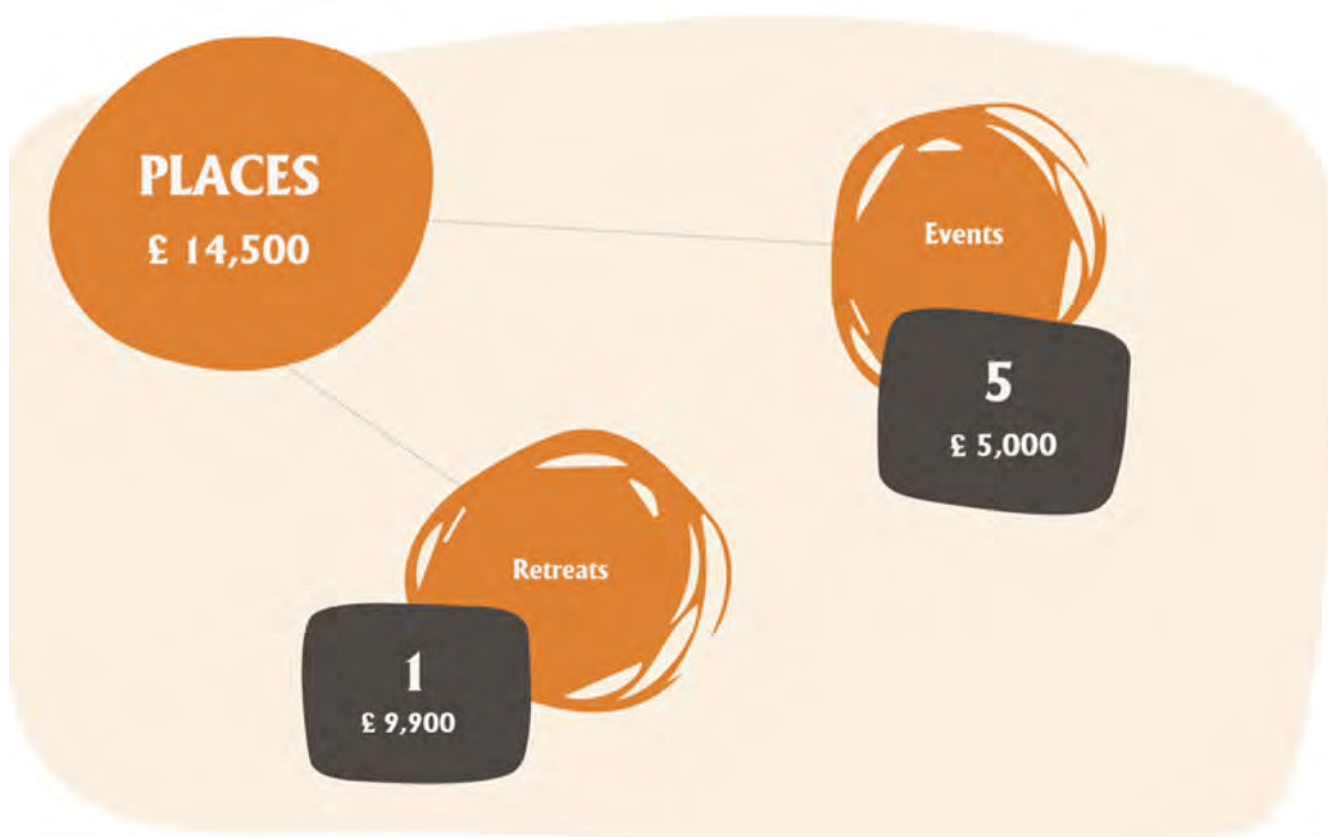
"Aura was the first rays of a new dawn and reality that like minded wildly feeling hearts are birthing. As the magic of the healed feminine and the return of the grandmothers, the crones, known and unknowns that are descending to bring things back into divine order. "

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.

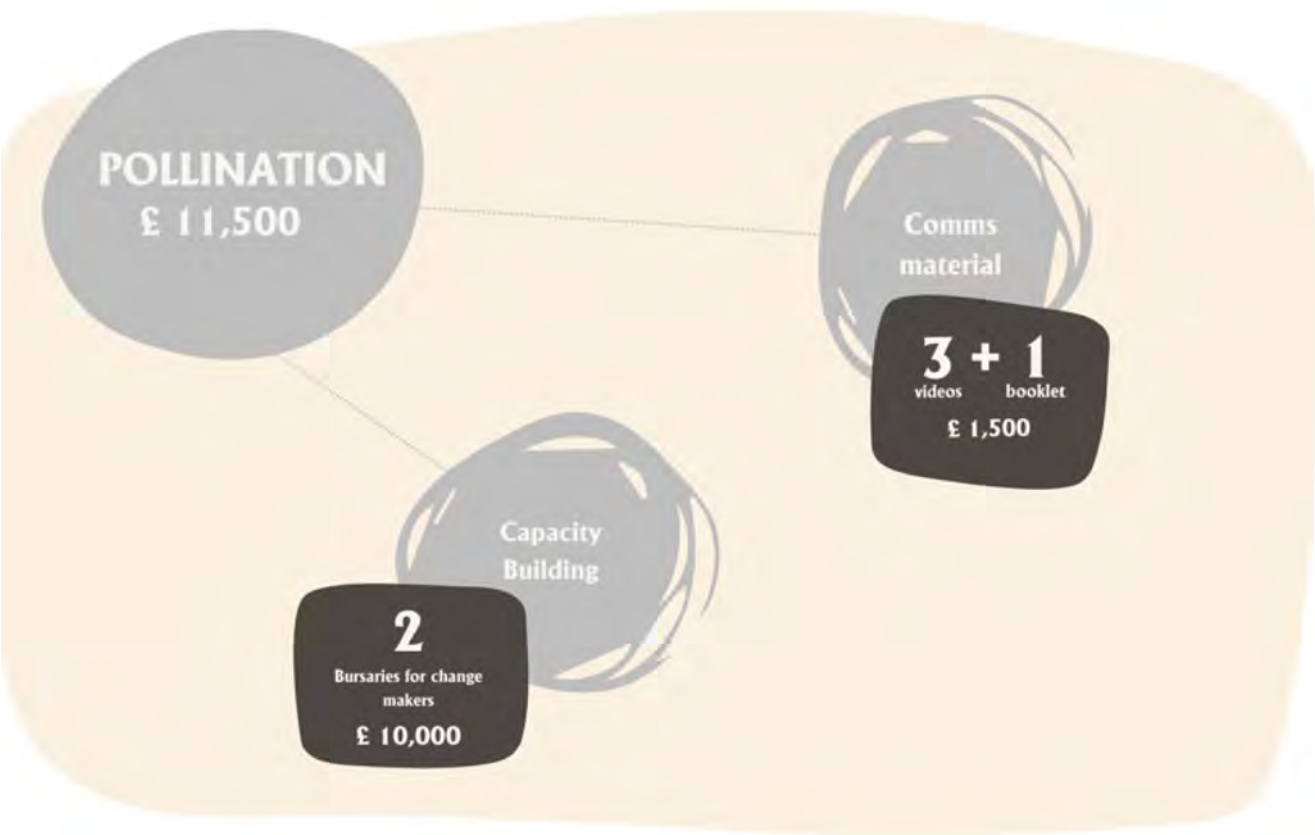
This particular donation supported the Gaia Foundation to organise the events, promote collaboration and connect key stakeholders into shared experiences around **the local economics of Frome's Food Systems.**

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.


Who we worked with

We have created clusters of crucial stakeholders that we believe are drivers for the future we wish to be a part of. We focused on creating partnerships with them.

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

- Farmers & Growers**
- Indigenous**
- Women**
- Activists**
- Entrepreneurs**
- Wealth Holders**



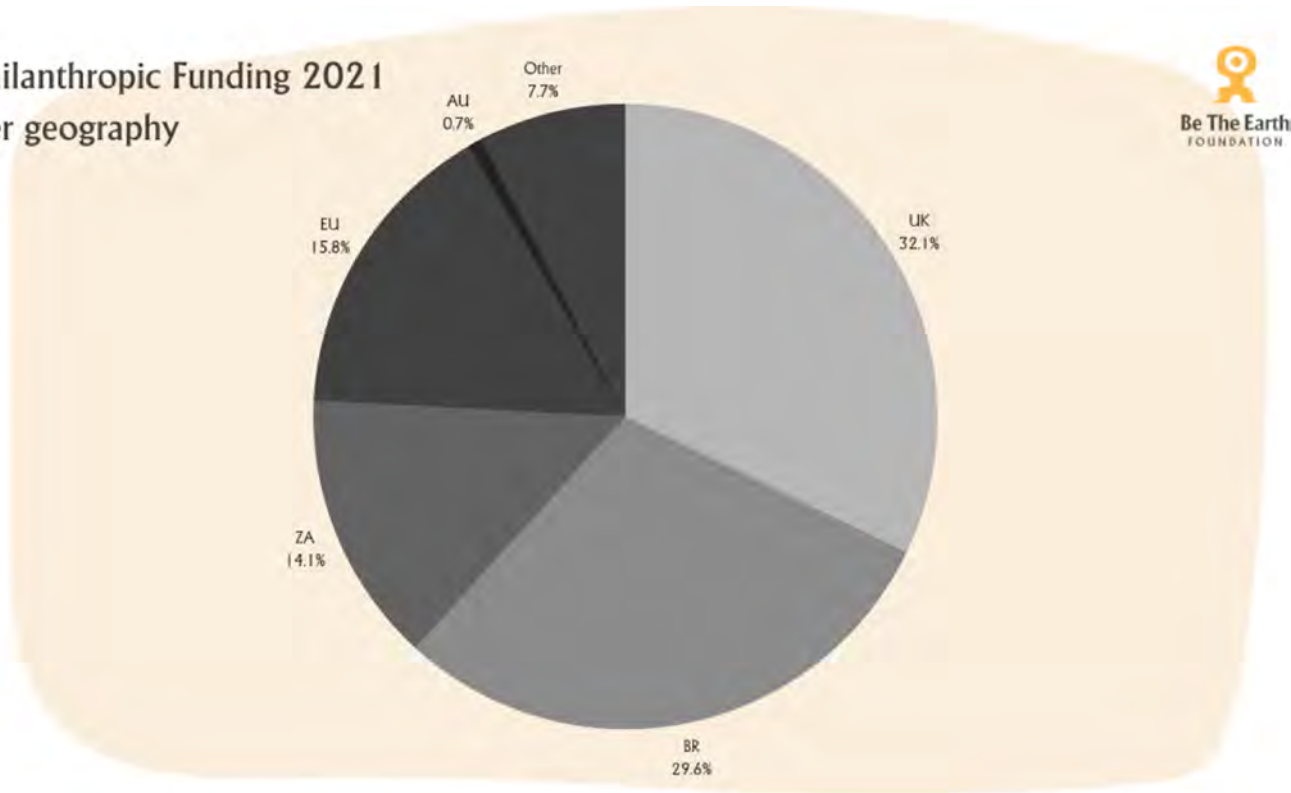


- **Farmers & Growers:** The group maintains a deep relationship with the natural world, mastering ancestral techniques for soil care, improvement of global health, food production and the creation of potential regenerative economic models focusing on food systems.
- **Women:** The group that sustains 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.

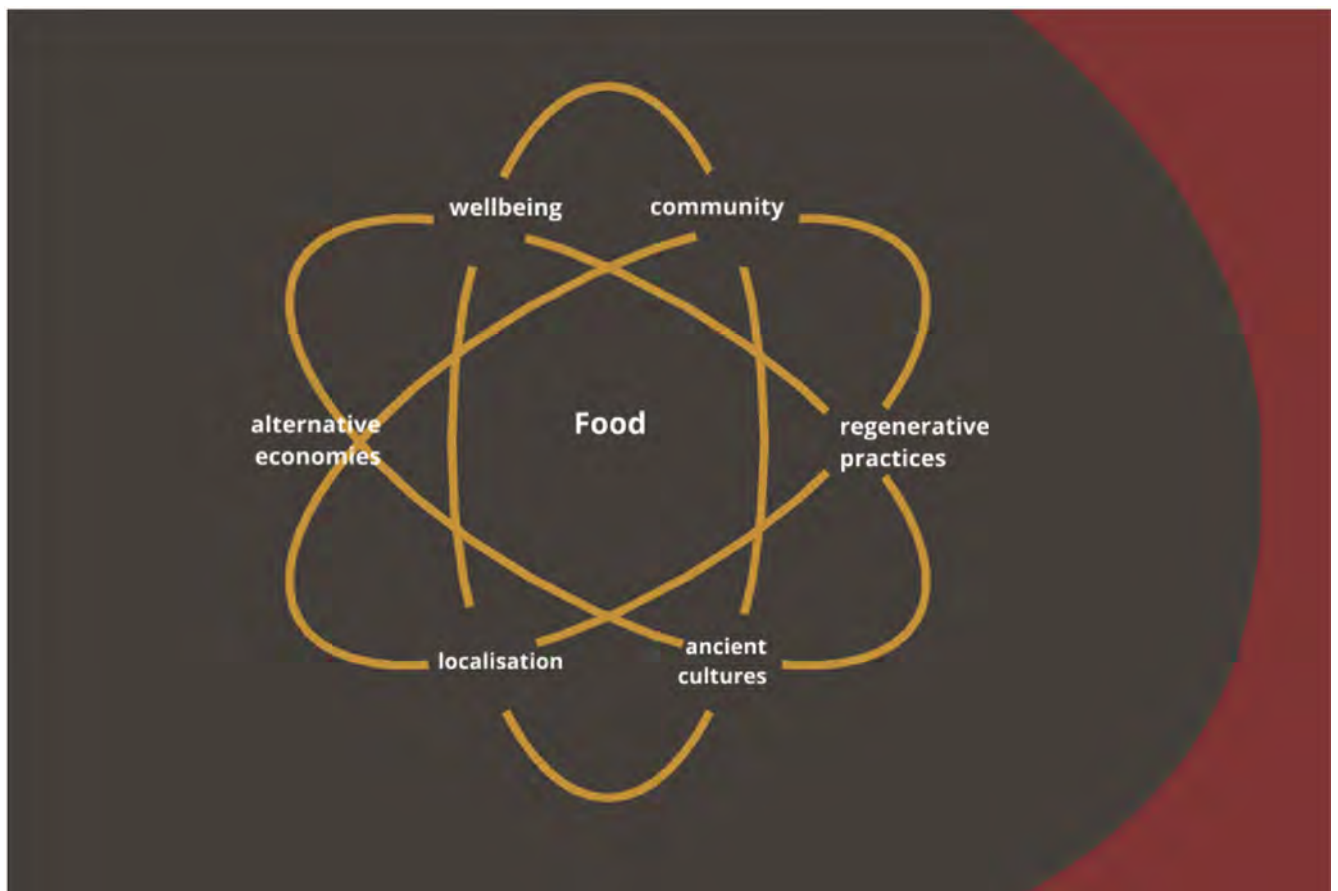
Philanthropic Funding 2021
per geography



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 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 31 October 2022 and signed on its behalf by:

S TABATZNIK
(Chair of Trustees)

BE THE EARTH FOUNDATION

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

BE THE EARTH FOUNDATION

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.

BE THE EARTH FOUNDATION

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	
		<u>1,816,099</u>		<u>551,024</u>	
Creditors: amounts falling due within one year	13	(1,052,390)		(2,726)	
NET CURRENT ASSETS / LIABILITIES			<u>763,709</u>		<u>548,298</u>
TOTAL NET ASSETS			<u><u>863,709</u></u>		<u><u>648,298</u></u>
CHARITY FUNDS					
Restricted funds	14		-		-
Unrestricted funds	14		863,709		648,298
TOTAL FUNDS			<u><u>863,709</u></u>		<u><u>648,298</u></u>

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.

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

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
	<u>49,479</u>	<u>41,138</u>

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

	2021 No.	2020 No.
Administration	<u>2</u>	<u>2</u>

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	<u>100,000</u>
At 31 December 2021	<u>100,000</u>
NET BOOK VALUE	
At 31 December 2021	<u>100,000</u>

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
	<u>1,052,390</u>	<u>2,726</u>

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

	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.