

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

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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 2023

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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.

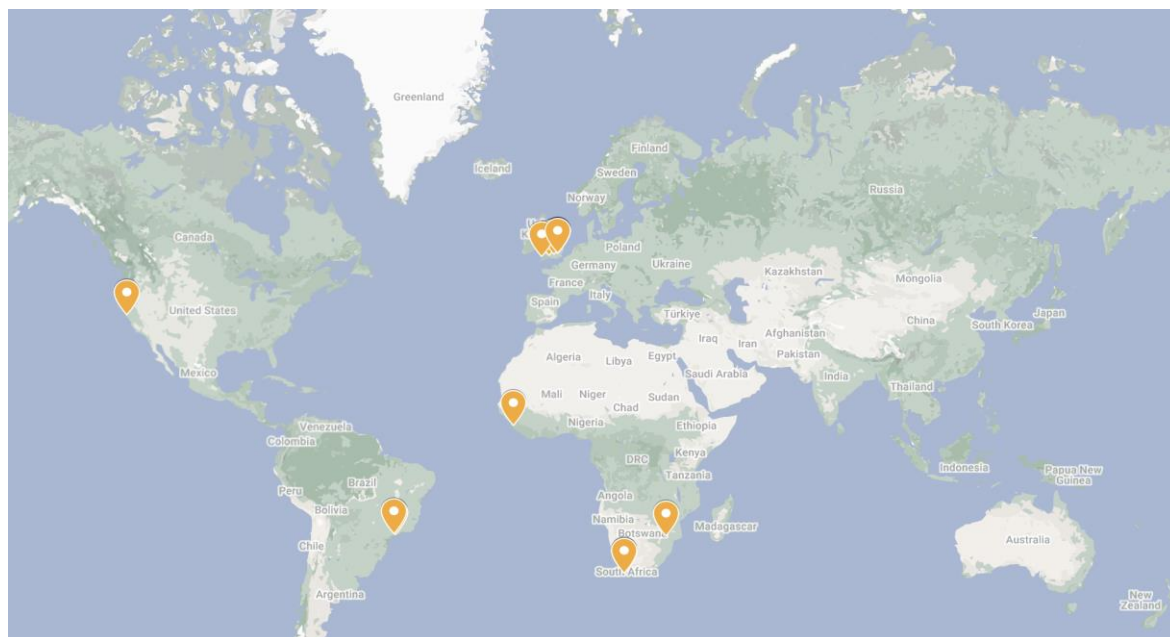
[Philanthropy Lab \(now Earth Funding Lab\)](#): The Philanthropy Lab is a platform for learning, strategy, and collaborative action that helps philanthropic funders work together to achieve greater impact. It encourages participants to set ambitious goals and collaborate across silos to promote systemic 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.

Languedoc x Elos: Be the Earth's funding supported the Languedoc 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

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](#)

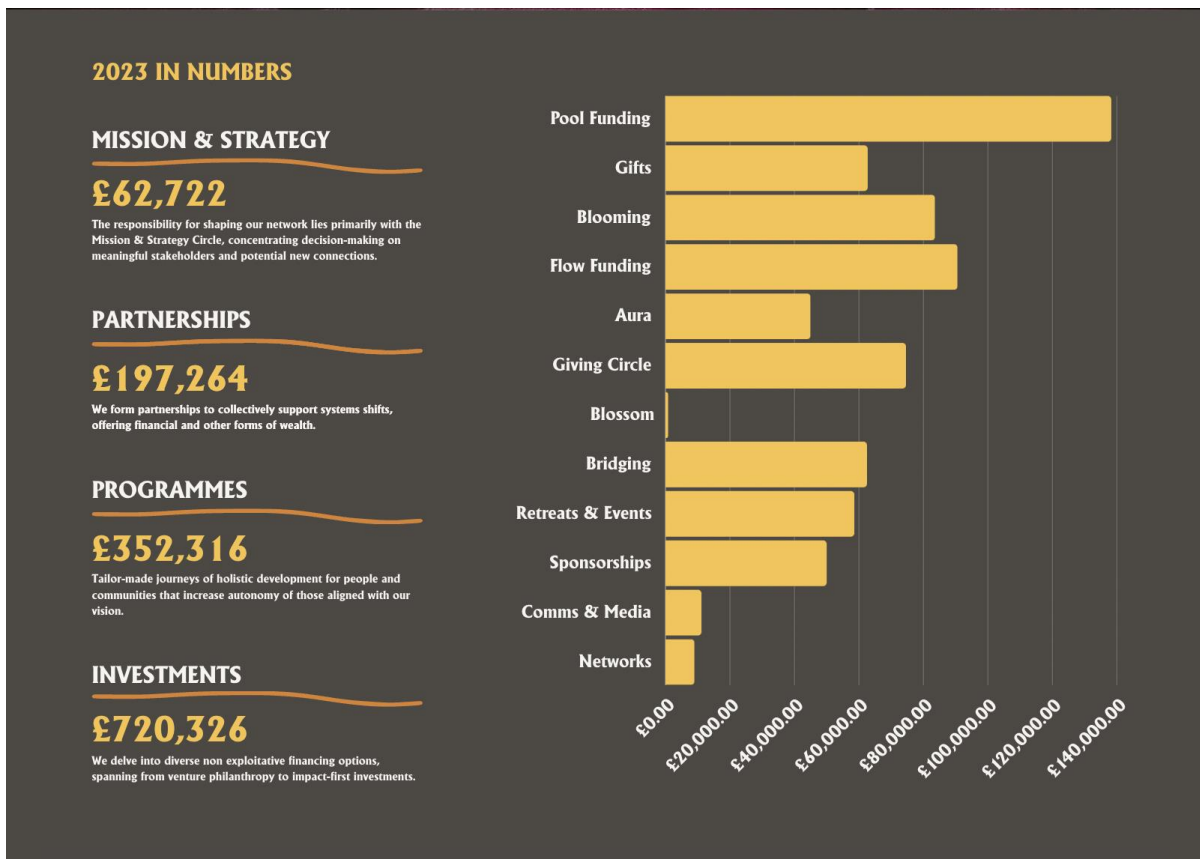
[Edge Funders Conference](#)

[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.

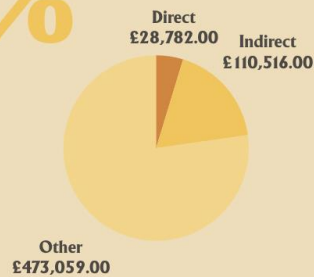
Who we funded in 2023

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



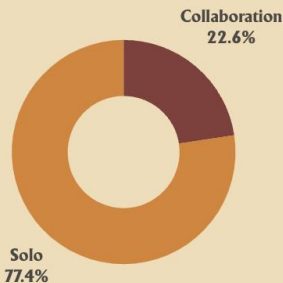
While Indigenous communities steward 22% of the world's land, they protect an impressive 80% of global biodiversity. Yet only about 1% of philanthropic funding globally supports these crucial guardians. Recognising the challenges of being stewards of money, we at Be The Earth are committed to exploring 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.

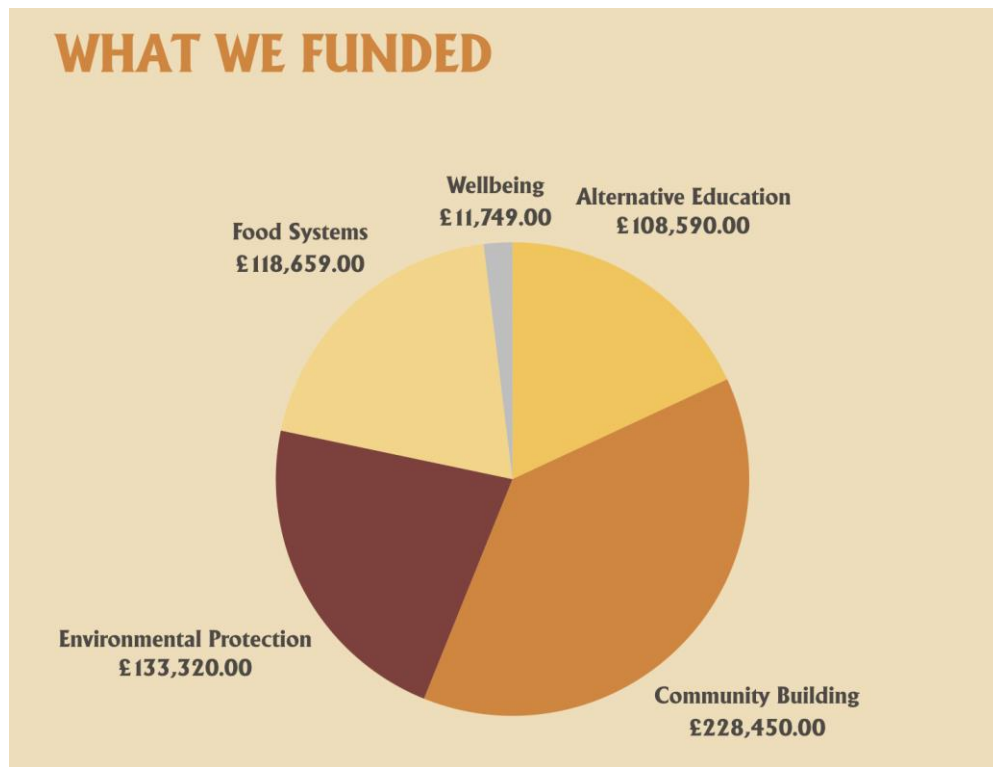
In our ongoing mission to nurture regeneration, working in tandem with other like-minded wealth holders has been of immense value. The power of collective effort in the philanthropic sector is crucial.



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 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 2024 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 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.

BE THE EARTH FOUNDATION

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	
		<u>6,148,673</u>		<u>4,840,578</u>	
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			<u>4,025,619</u>		<u>4,922,706</u>
CHARITY FUNDS					
Restricted funds	15		21,548		41,649
Unrestricted funds	15		4,004,071		4,881,057
TOTAL FUNDS			<u>4,025,619</u>		<u>4,922,706</u>

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.

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

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
	<hr/>	<hr/>	<hr/>
TOTAL 2023	500	1,478	1,978
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Retreats and events	16,212	16,212	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

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
	<u>686,898</u>	<u>666,210</u>

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
	<u>110,265</u>	<u>66,128</u>

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

	2023 No.	2022 No.
Administration	3	3
	<u>3</u>	<u>3</u>

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
	<u>100,000</u>
At 31 December 2023	<u>100,000</u>
NET BOOK VALUE	
	<u>100,000</u>
At 31 December 2023	<u>100,000</u>

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
	<hr/> 2,376,995	<hr/> 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	-
	<hr/> 4,529,614	<hr/> 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	-
	<u>2,223,054</u>	<u>17,872</u>

	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)
	<u>2,127,554</u>	<u>-</u>

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
	<hr/>	<hr/>	<hr/>	<hr/>
RESTRICTED FUNDS				
COP27 Indigenous Elders	-	1,478	(1,478)	-
Aura Programme	41,649	-	(20,101)	21,548
	<hr/>	<hr/>	<hr/>	<hr/>
	41,649	1,478	(21,579)	21,548
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OF FUNDS	<hr/> <hr/> 4,922,706	<hr/> <hr/> 28,683	<hr/> <hr/> (925,770)	<hr/> <hr/> 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
	<hr/>	<hr/>	<hr/>	<hr/>
	863,709	4,750,626	(733,278)	4,881,057
	<hr/>	<hr/>	<hr/>	<hr/>
RESTRICTED FUNDS				
COP27 Indigenous Elders	-	7,596	(7,596)	-
Aura Programme	-	70,346	(28,697)	41,649
	<hr/>	<hr/>	<hr/>	<hr/>
	-	77,942	(36,293)	41,649
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OF FUNDS	<hr/> <hr/> 863,709	<hr/> <hr/> 4,828,568	<hr/> <hr/> (769,571)	<hr/> <hr/> 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.