

**REGISTERED COMPANY NUMBER: CE027303 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1196707**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2023**  
**for**  
**Tairona Heritage Trust**

Grant Harrod Lerman Davis LLP  
Chartered Accountants  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

# **Tairona Heritage Trust**

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**Tairona Heritage Trust**  
**Report of the Trustees**  
**for the year ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of the charity are to work towards the elimination of racial discrimination and to promote equality of opportunity and good relations between persons of different racial groups. It is also to advance education to relieve poverty and to promote good health within indigenous minority communities and to advance the religions and cultures of such communities.

### **Significant activities**

The establishment of a UNESCO-MOST BRIDGES Hub at the University of Wales, provided the stage for THT to launch their groundbreaking collaborative project, Munekan Masha in November 2022.

Munekan Masha was co-designed with the Kogi through their official body, the Organisation Gonawindua Tairona (OGT) in collaboration with academics and the Trust. Its primary focus centres on land recovery and restoration in the Sierra Nevada de Santa Marta region and aims to restore the environmental balance of the region, in line with the Kogi's ancestral knowledge and the values of the more-than-human interconnectedness that are central to their worldview.

In April 2023, significant philanthropic funding was secured from the Chantecaille Conservation Foundation, a vital step toward realising the project's goals. However, project negotiations faced unexpected challenges leading to changes in the direction and scope of the project, which reflected the Kogi's evolving priorities and cultural concerns. Despite these efforts to adapt and align the project with the needs and perspectives of the Kogi, the Chantecaille Foundation ultimately withdrew its offer of funding. This withdrawal prompted a major rethinking and redesign of the project, which continues to unfold in close collaboration with OGT.

The changes to the project were part of a broader effort to ensure that the values, concerns, and voices of the Kogi people were more fully incorporated into the design and implementation of Munekan Masha. This process involved deepening the collaborative relationship between the Trust and the Kogi, as well as reaffirming a commitment to the project's goals, despite the setbacks.

In parallel to these developments, there was significant governance change within the Trust overseeing the project. On November 30, 2023, Trustee Falk Parra Witte resigned, followed by the retirement of Chair Alan Ereira a month later. In January 2024, Luci Attala assumed the position of Chair, bringing a fresh perspective and leadership to the initiative. While Alan Ereira remained as a trustee for a period, he officially resigned from the Board in May 2024, marking the end of his direct involvement with the Trust.

In April 2024, both Alan Ereira and Luci Attala travelled to Santa Marta, Colombia, for a crucial meeting with Kogi mamos (spiritual leaders) and the OGT. This meeting was pivotal in ensuring the continuation of the Munekan Masha project, particularly in light of the changes requested by the Kogi. Constructive discussions during this visit resulted in a fundamental redesign of the project, in which the Kogi's cultural values, environmental concerns, and holistic view of land stewardship were prioritised. The trip not only marked a reaffirmation of the shared commitment to the project but also facilitated an official handover of the leadership role, formally recognizing Luci Attala as Chair of the Trust.

The ongoing redesign of Munekan Masha underscores the deep collaborative effort between the Kogi people, the Trust, and academics to ensure that the project is aligned with the Kogi's vision for environmental restoration and cultural sustainability. This reimagining of the project highlights the challenges and rewards of working in close partnership with Indigenous communities, who bring valuable perspectives on interconnectedness and ecological wisdom to the table.

Moving forward, the Munekan Masha project will continue to be a core focus of the Trust amongst its other initiatives. Moreover, the Kogi and the Trust will work together to secure the necessary resources and refine the project's vision, ensuring it remains responsive to both environmental imperatives and the needs of the Indigenous communities involved. The leadership changes and project redesign illustrate the adaptability and resilience of this collaborative effort, rooted in mutual respect and a shared commitment to long-term sustainable futures for both the Kogi people and the broader ecological systems of the Sierra Nevada de Santa Marta.

**Tairona Heritage Trust**  
**Report of the Trustees**  
**for the year ended 31 December 2023**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trust increases public awareness of indigenous cultures, helps promote global diversity and supports indigenous administration and health whilst also giving the Kogi people a platform for their voice to be heard globally, particularly in relation to their warning about damage to the environment.

**FINANCIAL REVIEW**

**Reserves policy**

The trust is totally dependant on donations received from the public., The charity cannot spend more money than it has in reserves.

**FUTURE PLANS**

To further develop the project Munekan Masha in conjunction with UNESCO-MOST BRIDGES and other partners, to assist in protecting Kogi territory and Kogi communities under threat from illegal industrial expansion and climate change and help the Kogi spread their traditional knowledge so it can be of benefit to other societies and cultures, particularly conventional science and environmental knowledge.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are appointed where it is felt that they would add value to the charity by being a trustee.

**Organisational structure**

There is no permanent organisational structure and the office is maintained by the chairmen of the Trustees.

**Induction and training of new trustees**

The trustee appointed is chosen on criteria including familiarity with the work of the trust.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE027303 (England and Wales)

**Registered Charity number**

1196707

**Registered office**

15 Chaddesley Terrace  
Swansea  
West Glamorgan  
SA1 6HB

**Trustees**

A Ereira (resigned 15.5.2024)  
D Tsimpridakou (appointed 9.3.2023) (resigned 28.6.2024)  
J Martinez (resigned 6.9.2023)  
Dr F X Parra Witte (resigned 1.12.2023)  
B Hoffman  
Dr L Attala  
F J Nock (resigned 26.10.2023)  
Ms P Gomersall (appointed 31.8.2023)

**Tairona Heritage Trust**

**Report of the Trustees  
for the year ended 31 December 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Jeremy Harrod FCCA

Grant Harrod Lerman Davis LLP

Chartered Accountants

1st Floor

Healthaid House

Marlborough Hill

Harrow

Middlesex

HA1 1UD

Approved by order of the board of trustees on 15th November 2024 and signed on its behalf by:



Ms P Gomersall - Trustee

**Independent Examiner's Report to the Trustees of  
Tairona Heritage Trust**

**Independent examiner's report to the trustees of Tairona Heritage Trust ('the Company')**

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Jeremy Harrod FCCA

Grant Harrod Lerman Davis LLP  
Chartered Accountants  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

Date: ..... 15/11/24

**Tairona Heritage Trust**

**Statement of Financial Activities  
for the year ended 31 December 2023**

|                                    |       | Year Ended<br>31.12.23<br>Unrestricted<br>fund<br>£ | Period<br>22.11.21<br>to<br>31.12.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|---|---|
| <b>INCOME AND ENDOWMENTS FROM</b>  | Notes |   |   |
| Donations and legacies             |       | 16,662  | 59,513  |
|                                    |       | <hr/>   | <hr/>   |
| <b>EXPENDITURE ON</b>              |       |   |   |
| <b>Charitable activities</b>       |       |   |   |
| Charitable Activities              |       | 12,761  | 33,729  |
|                                    |       | <hr/>   | <hr/>   |
| <b>NET INCOME</b>                  |       | 3,901   | 25,784  |
|                                    |       |   |   |
| <b>RECONCILIATION OF FUNDS</b>     |       |   |   |
| Total funds brought forward        |       | 25,784  | -   |
|                                    |       | <hr/>   | <hr/>   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>29,685</u>                                       | <u>25,784</u>   |

The notes form part of these financial statements

# Tairona Heritage Trust

## Balance Sheet 31 December 2023

|  | Notes | 2023<br>Unrestricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                                   |                             |
| Cash at bank                                 |       | 30,765                            | 26,864                      |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 4     | (1,080)                           | (1,080)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <u>29,685</u>                     | <u>25,784</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>29,685</u>                     | <u>25,784</u>               |
| <b>NET ASSETS</b>                            |       | <u>29,685</u>                     | <u>25,784</u>               |
| <b>FUNDS</b>                                 | 5     |                                   |                             |
| Unrestricted funds                           |       | <u>29,685</u>                     | <u>25,784</u>               |
| <b>TOTAL FUNDS</b>                           |       | <u>29,685</u>                     | <u>25,784</u>               |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ~~...15th.November.2024~~ and were signed on its behalf by:



.....  
P Gomersall - Trustee

The notes form part of these financial statements



## Tairona Heritage Trust

### Notes to the Financial Statements for the year ended 31 December 2023

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the period ended 31 December 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the period ended 31 December 2022.

#### 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                   | Unrestricted<br>fund<br>£ |
|-----------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |
| Donations and legacies            | 59,513                    |
|                                   | <hr/>                     |
| <b>EXPENDITURE ON</b>             |                           |
| Charitable activities             |                           |
| Charitable Activities             | 33,729                    |
|                                   | <hr/>                     |
| <b>NET INCOME</b>                 | 25,784                    |

**Tairona Heritage Trust**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED FORWARD**

25,784

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2023

2022

£

£

Accruals and deferred income

1,080

1,080

**5. MOVEMENT IN FUNDS**

|                           | At 1.1.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 25,784         | 3,901                            | 29,685              |
| <b>TOTAL FUNDS</b>        | <u>25,784</u>  | <u>3,901</u>                     | <u>29,685</u>       |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 16,662                     | (12,761)                   | 3,901                     |
| <b>TOTAL FUNDS</b>        | <u>16,662</u>              | <u>(12,761)</u>            | <u>3,901</u>              |

**Comparatives for movement in funds**

|                           | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|---------------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                                  |                     |
| General fund              | 25,784                           | 25,784              |
| <b>TOTAL FUNDS</b>        | <u>25,784</u>                    | <u>25,784</u>       |

**Tairona Heritage Trust**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**5. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 59,513                     | (33,729)                   | 25,784                    |
| <b>TOTAL FUNDS</b>        | <u>59,513</u>              | <u>(33,729)</u>            | <u>25,784</u>             |

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

