

THE GAIA FOUNDATION

England & Wales · Charity number 327412

Details

Status Registered

Legal form Trust

Registered 1987-03-30

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: (I)TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN SUBJECTS WHICH INFORM INDIVIDUALS OF ECONOMIC BUSINESS SOCIAL OR OTHER STRUCTURES WHICH DEVELOP IN A NATURAL ORGANIC OR HOLISTIC FORM AND IN SUBJECTS WHICH BRING ABOUT A SYNTHESIS OF ALL ASPECTS OF LIFE TO THE BENEFIT OF MANKIND AND THE PLANET AS A WHOLE. (II)TO PROVIDE ASSISTANCE BY WAY OF RESOURCES HEALTHCARE OR OTHER MEANS TO THE POOR OR UNDERPRIVILEGED ANYWHERE IN THE WORLD.

Activities: Gaia works to revive bio-cultural diversity, to regenerate healthy ecosystems and to strengthen community ecological governance for climate change resilience. We work with partner organisations, communities and movements. Our activities focus on Food, Seed and Climate Change Resilience, Sacred Lands and Wilderness, Earth Jurisprudence, and looking Beyond Extractivism.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Australia
- Benin
- Botswana
- Brazil
- Cameroon
- Canada
- Colombia
- Ethiopia
- Finland
- Ghana
- Ireland
- Kenya
- Nigeria
- Papua New Guinea
- Philippines
- Scotland
- South Africa
- Spain
- Uganda
- Uruguay
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,090,709	£1,424,025	£794,440	15
2023-12-31	£1,503,733	£1,277,146	£1,127,756	10
2022-12-31	£1,275,201	£1,227,406	£901,169	10
2021-12-31	£1,395,426	£1,088,880	£853,374	10
2020-12-31	£971,834	£987,633	£546,828	9

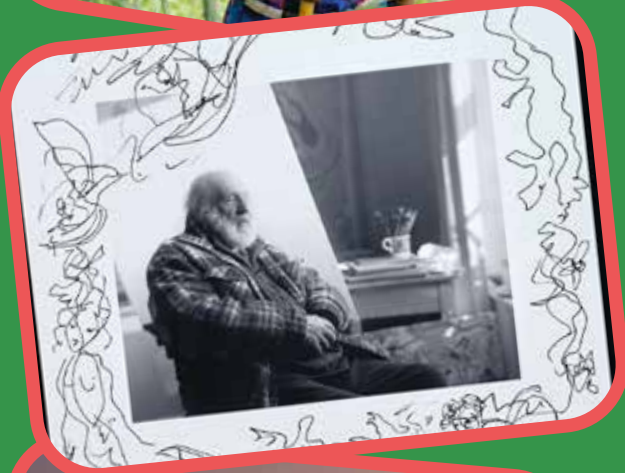
Trustees

Name	Role	Appointed
Gaia Trustee Limited		2013-10-22

THE GAIA FOUNDATION

England & Wales - Charity number 327412

Accounts



Annual Report and Financial Statements

for the year ended
31 December 2024

Upholding Indigenous Wisdom & Earth- Centred Perspectives

Charity registration number 327412



Contents

Summary of 2024 Activities	6
Financial Results	29
Auditor's Report	32
Statement of Financial Activities	36
Balance Sheet	37
Statement of Cash Flows	38
Notes to the Accounts	39

We are especially grateful to funders that have supported the work of Gaia and our global partners during this year, in particular: A Team Foundation, Berkshire Taconic Community Foundation, Bertha Foundation, Be the Earth Foundation, Crucible Foundation, Ennismore Foundation, Fondation Hans Wilsdorf, Garfield Weston Foundation, Guernsey Overseas Aid & Development Commission, Halleria Trust, Mortenson Family Foundation, New Hampshire Charitable Foundation and Putnam Family Foundation, Planet Heritage Fund, Robbins Family Foundation, Rockefeller Brothers Fund, Rockefeller Philanthropy Advisors (for Wyss Foundation and Shark Conservation Fund), Rothschild Foundation, Samworth Foundation, SOS Serving Our Spirits, Synchronicity Earth, The Kreitman Foundation, The Roddick Foundation, The Rufford Foundation, The Savitri Waney Charitable Trust, The Schmidt Family Foundation, Thirty Percy, Treebeard Trust, Unicorn Grocery, and to private donors and the many individuals who show their support to our work through annual or monthly donations.

Images and illustrations for this report, with great thanks to: Andy Pilsbury, Julia Rouaux, Mar Azul Uruguayo, Arpita Shar, We Feed the UK, Gaia Amazonas, Gaia Team, Gaia archive.

Registered Office Address

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TrustLaw
Thomson Reuters Foundation's
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HR Circle UK
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Our Team & Consultants

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Liz Hosken & Rowan Phillimore

Finance & HR

Dijana Malidza

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Kerry Meech

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We Feed the UK

Alice Nelson

UK & Ireland Seed Sovereignty

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Katie Hastings

Richard Walsh

Randa Toko

Catherine Boyle

We would like to acknowledge and express gratitude to the talented and generous persons who provide important behind-the-scenes support, our valued consultants, our interns and volunteers; and heartfelt thanks to members of the team who have moved on from Gaia during this year.



Governance & International Advisors

Directors of Gaia Trustee Ltd – the sole trustee of The Gaia Foundation.

Sulemana Abudulai

Specialist in land economy and natural resource management, and Trustee of the African Biodiversity Network.

Jules Cashford

Writer, lecturer, celebrated author of books on mythology; and a member of the International Association of Analytical Psychology.

Cecilia Crossley

Chartered Accountant, experienced in City and Charity finance. Founder of award-winning social enterprise, and HR Changemaker, Uplifting People.

Silvia Gómez

Anthropologist, trainer in Holistic Science, and former Director of Gaia Amazonas. Colombia/Peru Coordinator, Climate and Land Use Alliance.

Edward Posey, OBE (resigned 10 June 2025)

Co-founder of The Gaia Foundation. Trustee of the Wilderness Foundation UK, the Wilderness Leadership School South Africa and the Green Belt Movement International.

Tracy Worcester

Ecologist, campaigner for farmer's land rights and food sovereignty. Founding Director, Farms not Factories.

Global Associates & Advisors – whose wisdom and guidance are integral to Gaia's path as an organisation.

Nnimmo Bassey, Poet and activist; Director of ecological think-tank, Health of Mother Earth Foundation, Nigeria

Maggie Baxter, OBE, Advisor on women's rights; Board member of Green Belt Movement Europe

Colin Campbell, Traditional doctor, Herbalist, Botswana

Angela Cordeiro, Agronomist & advisor to grassroots social movements, Brazil

Nigel Crawhall, Sociolinguist, UNESCO Chief of Section for Small Islands and Indigenous Knowledge, South Africa

Tony Cunningham, Ethnobotanist, ethnoecologist, artist and conservationist, Australia/South Africa

Irwin Friedman, Leader in Primary Healthcare, South Africa

Lara Lutzenberger, Biologist and environmental consultant, Brazil

Peter MacFadyen, Social and ecological justice activist, founder of Sustainable Frome, UK

Mariana Gómez, Anthropologist, regional coordinator for YLNM, Colombia

Martín von Hildebrand, Ethnologist, founder of Gaia Amazonas, Colombia; Secretary-General of Amazon Cooperation Treaty Organisation.

Ailton Krenak, Indigenous leader, Brazil

Satish Kumar, Former Jain monk, Editor of Resurgence, UK/India

Joanna Macy, Ecophilosopher, author, teacher of The Work that Reconnects, USA

Juan Mayr, Photographer & environmentalist; Former Minister for the Environment, Colombia

Jacqueline McGlade, Former Chief Scientist, United Nations Environment Programme, UK/Kenya

Andrew Muir, Founding Director of the Wilderness Foundation, South Africa

Vandana Shiva, Physicist, author; Founder of Research Foundation for Science, Technology and Ecology, India

Gurdial Singh Nijar, International lawyer & biodiversity negotiator, Malaysia

Theo Sowa, CBE, Advisor on rights & governance; former CEO, African Women's Development Fund (AWDF), Ghana

With deep appreciation we acknowledge Associates and Advisors who have joined the ancestral realm. They remain firmly in our hearts and central to Gaia's story, and continue to inspire future generations. They include: Wangari Maathai (Kenya), José Lutzenberger (Brazil), Tewolde Berhan Egziabher (Ethiopia), Thomas Berry (USA), Brian Goodwin (Canada), Stephan Harding (UK).

Our Vision

The Gaia Foundation envisages a new era in which humans have restored a respectful and mutually enhancing relationship with the Earth, our source of life, and with each other.

Our Mission

Our mission is to revive cultural and biological diversity in order to restore the resilience of ecosystems, communities and ecologically compliant economies and governance systems, linked up into social movements for systemic transformation.

Gaia is working with partners across Africa, South America, Asia and Europe, to revive healthy ecosystems, enhance traditional knowledge and practices for seed, food and water sovereignty, and to strengthen community self-governance. This enables communities to become more resilient so that they can better withstand forces that undermine their ecological and cultural integrity. Together, we work with coalitions and movements to enhance our collective ability to bring about systemic transformation of the dominant industrial growth economy. Our partners range from small-scale initiatives to organisations, networks and movements, all of whom work closely with local communities.

Gaia is the name of the ancient Greek Mother Goddess Earth, and also the name of James Lovelock's 'Gaia Hypothesis', which recognises that our Earth is a living, self-regulating whole.

Strategic Aims & Programme Areas

Gaia makes a longterm commitment with our partners to address the root causes of today's most pressing ecological, social and economic challenges. We focus on building ecological and community resilience, advocacy and public outreach, the provision of learning opportunities, the sharing of good practice and innovation, and the strengthening of networks, movements and alliances, in line with our charitable objectives and aims. Key programme areas are:

- **Seed, Food & Climate Change Resilience:** Capacity-building and support to small-scale farmers and growing communities, especially women: to enhance seed varieties, traditional knowledge and climate change resilience.
- **Earth Jurisprudence:** Spreading the philosophy and practice of Earth Jurisprudence, with experiential learning, immersive trainings & practice-based policies.
- **Sacred Lands & Waters:** Protecting sacred natural sites & territories, and restoring vitality to our rivers and ocean.
- **Beyond Extractivism:** Backing communities and social movements at the front line, to defend their ecological & cultural heritage, and build alternative pathways.
- **Creative Communications:** Mindful sharing of our vision, inspiring reconnection & positive change.

SEED & FOOD SOVEREIGNTY

Capacity building & support for small-scale farmers and growing communities, especially women: to enhance seed varieties, knowledge & climate change resilience.



In 2024, our Seed Sovereignty Programme UK & Ireland continued to expand its vibrant network of growers, seed savers, and community champions. We proudly trained 53 seed producers, hosted 469 participants at 16 regional seed events, supported 48 growers in variety trials, and welcomed 19 new community seed growers. A range of new initiatives, such as the Crowd Breeding trials and the launch of our Seed Contracting Toolkit, reflect a deepening movement built on collaboration, diversity, and seed justice.

As a result of our work across the UK & Ireland we have increased practical knowledge, skills and expertise in seed saving; produced vegetable seed varieties and trials which provide scientific insights into climate adaptation approaches; and increased public understanding of why seed diversity is critical and at the very heart of our food system.

A whistlestop tour of the year's highlights is presented here, under our guiding aims: to Cultivate, Connect, Catalyse and Celebrate. More insight into how we support organically produced and open pollinated seeds, grown locally to reflect and adapt to our diverse growing conditions, can be viewed at: <https://www.seedsovereignty.info/>

Cultivate

In 2024, we successfully consolidated our year-long training into a central online programme, enriched with regional in-person events, and the participation of 78 trainees. A blend of online and live trainings are facilitated by the best seed trainers and scientists across our networks, with hands-on, experiential learning in person in each region. This hybrid model connected growers across England, Scotland, Ireland, and Wales, supported by seed experts like Sue Stickland and Fulya Batur. Learner feedback praised the balance of in-depth knowledge and practical skills, with in-person gatherings strengthening the movement across regions.

18 growers were selected to take part in our inaugural Crowd Breeding trials, a farmer-led project inspired by participatory plant breeding projects in the US. Crowd Breeding is rooted in the idea of an exchange network collaborating to create diverse crops. The group mix several varieties through their 'crowd' (group), allowing them to cross-pollinate and create new genetically diverse populations.





The group chose to curate three diverse populations this year – Broad Beans, Kale and Summer Squash. We also ran our third year of Participatory Variety Selection (PVS) trials, including:

- The Great Bean Trial: 10 growers trialed dwarf French beans, selecting resilient varieties.
- Outdoor Blight Resistant Tomato Trial: 20 growers bulked up promising outdoor blight-resistant tomatoes, outperforming controls.
- Biennial Trials: leeks and parsley were trialed, for the first time, extending our learning into biennial crops.

In the North of England, our Growing to Seed pilot linked seed production with mental health. Fifteen participants facing mental health challenges completed an introductory course, reporting improved wellbeing linked specifically to seed saving – especially the abundance and gift-giving nature of seeds.

Our SeedTV webinar series – <https://www.seedsovereignty.info/events/seedtv/> – reached over 100 attendees, exploring political aspects of seed sovereignty through lively sessions on medicinal seeds, season extension techniques, and the GMO landscape. We also launched a special case study on Crowd Breeding trials, working with farmers to breed genetically diverse, resilient varieties through shared seed populations.

Connect

Our partnerships flourished in 2024. We deepened collaboration with the UK Grain Lab, supporting major events around diverse cereal seed and co-founding a “Grain Movement Building” working group with Coventry University’s Centre for Agroecology, Water and Resilience. Together, we are exploring sociocratic models and preparing joint funding applications to expand regional grain networks.

Excitingly, we forged new connections with chefs, attending the Chef Manifesto Conference to bring seed into conversations about sustainable food. Another highlight was hosting Joseph Lofthouse, US pioneer of landrace gardening and adaptation agriculture, at three sold-out UK events, inspiring growers with his philosophy of fostering genetic diversity and resilience.

We also partnered with the Landworkers’ Alliance to screen Wild Relatives, connecting 276 attendees to global stories of seed solidarity.



Catalyse

Policy engagement continued, particularly in Scotland where we advanced discussions with government on implementing Organic Heterogeneous Material (OHM) seed legislation. A consultation on OHM saw 77% in favour of change and aligning Scottish legislation with the EU, which would mean the seed we are trialling through our crowd breeding trials can be sold and used in Scotland.

Another major milestone was the launch of our Seed Contracting Toolkit in September, offering models for fair seed contracting. The toolkit gained international attention, leading to invitations to speak at the 2025 Organic Seed Alliance Conference in the US.

We piloted a Microfund this year, which provides small grants to grassroots growers lacking formal structures, with a focus on acquiring essential equipment and sharing learnings with the wider network.

Celebrate

Celebration was at the heart of 2024, with 16 regional meetups uniting 469 growers. These joyful gatherings cement the fabric of our movement, encouraging knowledge exchange, seed sharing, and inspiration.

Highlights included:

- Scotland's Seed Fests: Sold-out gatherings at opposite ends of the country, fostering collaboration among growers.
- Wales' Oat Feast: A fireside gathering celebrating rare Welsh oats and sparking plans for an oat co-op.
- London Seed Swap: Co-hosted with We Feed The UK, this urban seed-saving celebration reconnected participants to their food roots.
- Tomato Fests in Sheffield and Cardiff: Tasting sessions linking seed diversity to culinary richness, catalysing plans for larger 2025 events.

Beyond events, we proudly brought seed sovereignty into broader food system conversations. Talks were delivered at major conferences, such as Oxford Real Farming Conference, Organic Growers Alliance Gathering, and the Wales Real Food and Farming Conference. We secured the publication of five national articles, while audio features on BBC Radio and the Accidental Gods podcast, were complimented by the launch of our own podcast: Seeds for the Future - <https://www.seedsovereignty.info/podcast-seeds-for-the-future/>.



EARTH JURISPRUDENCE

Spreading the philosophy & practice of Earth Jurisprudence, with experiential learning, immersive trainings, & practice-based policies.



The graduation of our third cohort of Earth Jurisprudence trainees in Benin, in April 2024, was an emotive and colourful ceremony, involving traditional leaders and temple priestesses. It was hosted at the learning centre of local partner GRABE-BENIN, in Avrankou. Participants from Cameroon, Zimbabwe and Kenya were able to learn first-hand how local communities are replanting and protecting sacred forests and restoring the health of the Black River.

The Benin ceremony also marked one decade since Gaia first delivered its training for Earth Jurisprudence practitioners in Africa. An ‘appreciative enquiry’, carried out by an external evaluator, used interviews and focus groups to explore both our trainings for Earth Jurisprudence practitioners, and the emergence of an African Earth Jurisprudence Collective.

Findings from the process of ‘appreciative enquiry’ were especially useful as we took stock of achievements, lessons and impact to date. They highlighted how practitioner engagement with Indigenous communities is restoring confidence, rituals, sacred natural sites, land, soils, rivers, traditional seeds and biodiversity. They also spurred us into committing to a fourth cycle of training; and a rigorous selection process resulted in nine trainees being invited to embark on our latest version of the Earth Jurisprudence course, in early 2025.

Local and regional exchange visits have a potent and valued role in the training and in Gaia’s ongoing accompaniment to graduates who are ‘dedicated to the revival of spirit-led traditional ecological knowledge, practices and customary governance systems’. The Benin exchange, for instance, was a discovery of conservation actions rooted in Voudún cultural tradition, and how a learning centre can provide spaces for agroecology and reforestation, as well as sacred spaces for spiritual reconnection with the Earth.

Four other learning exchanges took place during the year:

- In Cameroon, local organisation Tube Awu hosted an exchange in Ebodje fishing community on the Kribi-Campo coast, where they are working for the conservation of marine and coastal biodiversity in synergy with traditional governance.
- The field visit to Bikita, Zimbabwe, included a vibrant seed fair and community dialogues on sacred natural sites and the role of spirit mediums. It was so uplifting that filming is scheduled to take place next year, to capture the progress in landscape regeneration and food sovereignty.



The Gaia Foundation

Annual Report & Financial Statements for the Year ended 31st December 2024

- In Uganda, participants met with custodians of sacred natural sites, women seed custodians, members of the local council and the Bunyoro Kingdom; and with lawyer Frank Tumusiime who successfully advocated for the recognition of the Rights of Nature in Uganda’s National Environment Act (2019). They were witness to how the indigenous Bagungu community are seeking to revitalise their ancestral lands within the context of a major oil extraction project.
- In Kenya, the learning exchange opened eyes to how Tharaka clans are using eco-cultural maps and calendars to envision the future they want, restoring traditional ecological practices around land and grazing, and riverine sacred natural sites. It was hosted by local partner SALT (Society for Alternative Learning and Transformation), who are building a community-based Nature & Culture Centre. Using traditional structures it provides space for community to gather, especially elders and youth, with a tree nursery and capacity to host trainings and residential courses.

Storytelling has continued throughout the year, alongside Gaia’s own Earth Jurisprudence Update, produced bi-monthly. A sixth animation was released: Path of the Elephants. It introduces Samuel Nnah Ndobe from Cameroon, who is working with Baka Forest Peoples to breathe new life into ‘the lungs of Africa’. Articles have been featured by allies such as the Ecovercities Alliance, Resurgence and Dark Mountain. Wild Legal and the French Development Agency published ‘Droits de la nature’ featuring our collective work for the recognition of the Rights of Nature.

A newly designed website for the African Earth Jurisprudence Collective - www.earthjurisprudence.africa - showcases these diverse threads, across Africa, reweaving resilience for communities and ecosystems.





SACRED LANDS & WATERS

Protecting sacred natural sites & territories,
and restoring vitality to our rivers & ocean.



It has been a flourishing year for the **Alliance for the Amazon and Brazil (AAB)**, co-hosted by Gaia, which is rooted in many of our longstanding 'affectionate alliances' with rainforest custodians, especially from the Amazon and the Atlantic Forest.

The Alliance provides a vital bridge, both in terms of knowledge and culture, between local groups and Indigenous communities in Brazil, and partners in the UK. A pool of funders enabled more than 70 initiatives to gain valuable support, many relating to the defense of Indigenous sacred lands. At the 16th Convention on Biological Diversity (COP16) held in Cali, Colombia, the Alliance was there to assist Indigenous custodians in advocating for the protection of their knowledge, practices, and the more-than-human-natures they live alongside in their territories – such as the Comissão Guarani Yvyrupa (CGY), which unites Brazil's Mbya and Avá Guarani people in the struggle for their land.

Also in Cali, long-term Gaia Associate, Martín von Hildebrand, was announced as the next Secretary-General of the Amazon Cooperation Treaty Organization.





Ritual, Ceremony, Spirit and Elders

Gaia has for many years enabled microgrants or small, flexible funding to reach overlooked and underfunded causes. This year was no exception, and small grants for ritual, ceremony, and emerging community needs have been channeled to partners in Brazil, Peru, Benin, Kenya, South Africa and Zimbabwe.

For one elder in Uganda, simply taking care of some basic needs, like a bed and blankets, seed for millet and cassava, and non-harmful ways to protect his garden crops, meant that he felt energized again to pass on his experience and wisdom to the next generation. A beautiful soul, he is the few remaining elders who remembers how to perform the rituals to bring calm and balance to the Bagungu ancestral land.

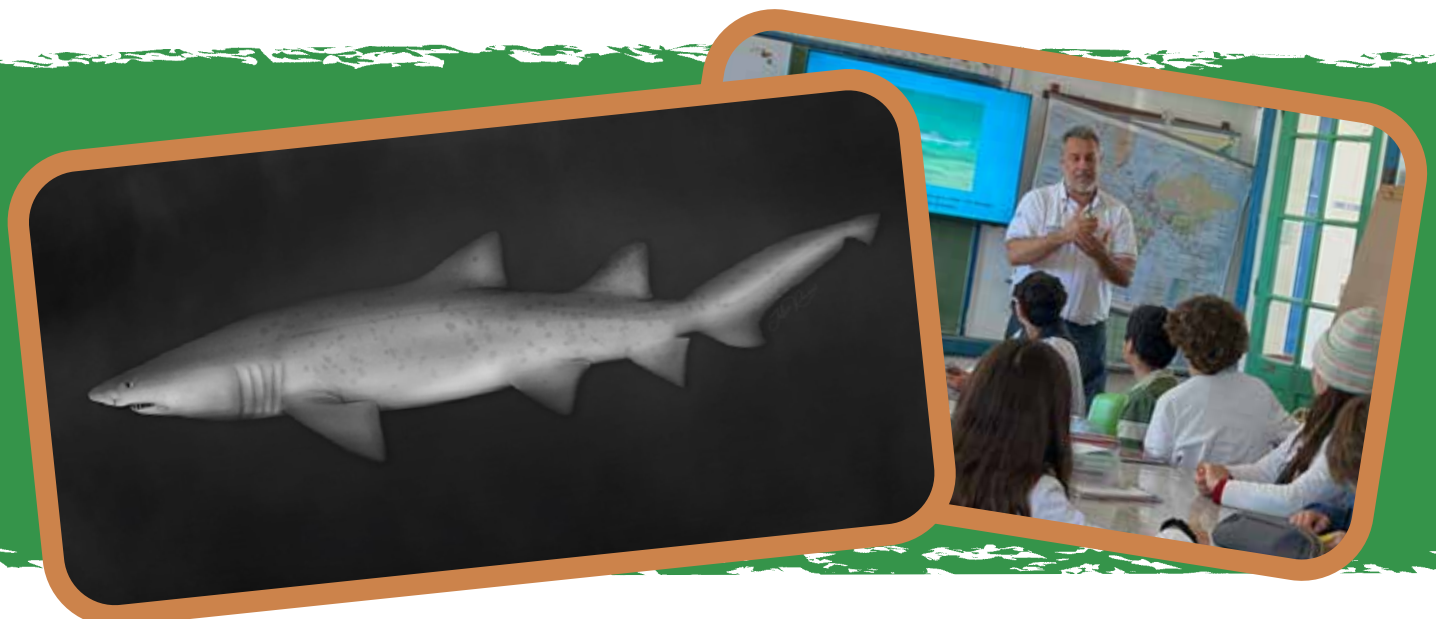
Far away, on another continent, one of Gaia's small grants enabled an Indigenous Ashaninka community, in Peru, to return to the headwaters of their sacred territory. By doing so, they distance themselves from the mining and logging in the Sheshea basin, and look forward to securing title to their lands. Meanwhile, some of the younger spiritual leaders from Ashaninka communities in Peru travelled to Apiwtxa community in Brazil, for a cultural exchange and training in their traditional knowledge and practices - how to protect and communicate with the spirits, and the traditional ways of hunting, fishing, gardening. It was, in many ways, a pilgrimage through Ashaninka ancestral lands.

Restoring a healthy ocean; the stories and song of the sea

Also in Brazil, local partner IBRACON (Instituto Brasileiro de Conservação da Natureza) has continued its work across the bay of Ilha Grande, in southern Rio de Janeiro, where artisanal fishing communities hold critical knowledge about aggregation sites and habits of sand tigers and other sharks. Aerial and underwater footage captured more than 100 blacktip sharks in the bay - the largest gathering ever recorded along the Brazilian coast. Life-size models of three shark species and educational materials have been produced, and IBRACON is working hard with local fishers and authorities to reduce the threats and increase public empathy for life under the waves. More can be seen on their Instagram @instituto.ibracon.

In Uruguay, one notable achievement in 2024 was the declaration of Uruguay's first marine protected area, Isla de Lobos, one of the largest breeding colonies in the world of South American fur seals and sealions. Research, advocacy and ocean literacy are ongoing by Mar Azul, to support the creation of more marine protected areas, and to counteract the mounting pressures on Uruguay's oceanic waters from seismic testing and petroleum exploration. They have been coordinating with Skylight and Global Fishing Watch to build the capacity of national seafaring authorities on effective monitoring to track illegal fishing.

The Mar Azul team envision a future where humans live in harmony with, and not in domination of, the ocean and all marine life. Working with a talented illustrator they are creating a series of drawings of endangered sharks and rays for educational materials, for greater empathy and understanding of the narrownose smooth-hound, guitarfish, hammerhead, and other endangered sharks and rays. More can be seen on their work at the nexus of science, culture and conservation, on their Instagram @marazuluruguayo.





Fostering a deeper connection to place are issues being explored by one of our long-term allies, biologist and author Rupert Sheldrake. His research continues to advance our understanding of “collective memory” in Nature, and how rituals (like pilgrimage) create the very conditions for reconnection, or resonance, with our Mother Earth, Gaia.

In September, we were deeply saddened when beloved friend, advisor and teacher, Stephan Harding, passed into the ancestral realm. A soulful scientist with a poetic sensitivity, Stephan had a playfulness that would open hearts and minds to the Earth’s evolutionary story. It was his deep love of Gaia that was the bubbling spring of his remarkable life and work and way of being in the world. He will be sorely missed.

“We must really feel that Gaia is alive – a great mysterious, animate being. We must understand that Gaia has purpose and that all the evolution that has happened up to this point is about something. That it is not just chance or blind natural selection, but that there is something deeply teleological, meaningful and purposeful about what is happening on the Earth... you could say that the whole Earth is a great consciousness. It’s not outside us; we’re inside it.”

Dr. Stephan Harding.

BEYOND EXTRACTIVISM

Backing communities & social movements at the front line, to defend their ecological & cultural heritage, and build alternative pathways.

The Yes to Life No to Mining (YLNM) network has been operating mostly on a volunteer basis since it was co-founded by Gaia in 2014. But a lot has changed since then: the political landscape, the mining industry and the members themselves. With ongoing wars and increased militarisation, the so-called Green Transition, and the continuation of unnecessary production of consumer products, demand for minerals has skyrocketed to levels never seen before.

In the light of these new threats and pressures, a renewal of membership has been necessary, and was completed in early 2024. YLNM works for a truly Just Transition – one that is fair and regenerative – one that sacrifices no-one. The network is about connecting grassroots, amplifying mining resistance, influencing the narrative in favour of a world Beyond Extractivism. Its 64 members from all regions of the world are active specifically in mining resistance and transnational solidarity.

After resubscribing the membership, the network surveyed the members to see what challenges they face, and how the network can support members going forward. Two part time interns from SOAS University of London compiled a database of funding opportunities available to YLNM members. Another useful resource has been the 'Finding an Independent Mining Expert Database' (FAIME), in which YLNM is and now on the management committee essentially gives access to trusted mining database has been used three times now in Ireland in a public enquiry on a gold to help communities build a better cleanup for contamination in Mexico.

Action Fund small grants were provided to members; REMA in Mexico, Kalikasan People's for the Environment in the Philippines, and the Alliance in Indonesia (this emblematic case was one result of this Action Fund solidarity trip). forward, YLNM will be dedicating outreach efforts and Asia, where it is currently underrepresented.





CREATIVE COMMUNICATIONS

Mindful sharing of our vision, inspiring
reconnection & positive change.



We Feed The UK, Gaia's national photography and spoken word initiative, has seen photographic exhibitions delivered in urban and rural locations, reaching thousands and fostering meaningful engagement through photography, poetry, events, panel talks and media.

Throughout 2024, we have woven together 10 regenerative food producers with 10 photographers, and 10 poets, across 10 regions - a journey of taking the arts into the agricultural space, to reach new audiences and create connections: between farm dwellers and storytellers; seed savers and flavour savourers; past traditions and future ambition.

The opening exhibition in Liverpool's Open Eye Gallery in February was visited by 25,000 people. All ten stories (many of them as works in progress) featured in a public atrium, with the story of Cumbrian farmer James Robinson installed within the gallery space. By the end of 2024 we had created, curated and co-delivered: exhibitions in Brighton, Northumberland, Belfast, Brecon and Cumbria; 'regenerative conversations' with farmer-led panels; 1 billboard campaign; and a Seed Swap in North London.

Leading on the Liverpool launch, the exhibition at Street Level Photoworks in Glasgow, in May 2024, featured photography by Sophie Gerrard. It celebrated the women producing nature-friendly food for Scotland, such as Lauriston Farm, near Edinburgh, run by a majority-women workers' cooperative, as a local response to the lack of affordable, healthy food.

Later, we welcomed over 500 people to the trailblazing Penpont Estate, where young people are working with wisdom-holders on an intergenerational response to climate breakdown, food insecurity and biodiversity loss across the Welsh uplands. Award-winning photographer, Andy Pilsbury, showcased images of life on the land, complemented by the lyrical Welsh poetry of Ifor-ap-Glyn, former National Poet for Wales, and paintings by President of the Royal Watercolour Society and Penpont resident, Robert MacDonald.

Our exhibition in Walsall, at Winterley Lane Allotments, honoured the soil's healing potential, drawing down carbon and sprouting community. In partnership with Multistory, photographer Ayesha Jones had documented No Diggity Gardens, where the local community are nurturing soil by growing food then recycling waste. Over 500 people gathered to celebrate this collaboration and see Ayesha's work printed on plant-based paper and hung amongst seedlings, veg and compost.



The Gaia Foundation

Annual Report & Financial Statements for the Year ended 31st December 2024

Our Shropshire story took the form of an immersive photobook by Aaron Shuman entitled *Heft* and published by arts partner GRAIN Projects. The loose-leaf, immersive photographic book Aaron created was inspired by the rich sense of belonging (or '*Heft*') sheep or cattle can feel to a piece of land. A launch event was attended by many of the farm's 8000 strong community-shareholder base, with poetry by Jasmine Gardosi.

Aaron Schuman's *Heft* was also a focal point of Gaia's presence at the hugely popular, annual BOP Festival hosted by the Martin Parr Foundation and The Royal Photographic Society, in Bristol. A perfect space for WFTUK to reach young artists and creatives, photography enthusiasts and media, all of whom were relatively new to the issues of food and farming presented by the initiative. Our well-loved Pop-Up Portraits travelling exhibition was on display, with portrait photographer Louis Little on hand to talk to the audience.

In Cumbria, Johannes Pretorius's photographs of Stickley Farm were featured as part of an expanded collection of work, joined by additional photographs by students from Queen Katherine School in Kendal. Johannes accompanied these young creatives to capture the dynamic relationship between the land and those who care for it. He reflected that "taking these young people to the farm, you see how directly they respond to what's in front of them and the joy that brings them. A seed has been planted, and I think it all adds up to changing the narrative."

In collaboration with Photo Fringe and as part of Brighton Photo Festival, in October we shared the story of Black Rootz and Go Grow With Love - three Black women on their journey to connect themselves and those around them with their roots, with the land, with nutritious food, with the future, and with each other. Zena Edwards' performed *Tincture*, along with an improvisation, which had the whole gallery brought together in song.



The last exhibition of 2024 took place at The Sill Discovery Centre in the heart of Northumberland's national park – surrounded by farmland. Photographer Johannah Churchill and poet Kate Fox shared their works, inspired by West Wharmley Farm, where compost teas and sustainable grazing have been healing the soil. The '*Unearthed*' exhibition included a beautiful bowl made by a local potter using clay collected from the farm itself, and a Regenerative Conversations panel discussion was a collaboration of local farmers and Nature North.

Overall, WFTUK work was exhibiting nationally in venues throughout 2024, plus additional exhibitions such as those at Found Gallery in Brecon and Abbot Hall in Cumbria. For many of those attending these events, this was not a brief encounter but a deeply informative and transformative one, engaging meaningfully with the work and the issues presented.

The team of award-winning Hot Poets dedicated to the project have further widened the reach and ripples of the work. A national media launch generated a reach of over 43 million including a dedicated BBC R4's Food Programme episode. The pop-up portrait exhibition has toured nationally, featuring at Oxford Real Farming Conference, Rheged Cumbria, Yeo Valley Somerset, FarmED, Waddestone Manor, Groundswell, Be The Earth Festival, Go Falkland and WOMAD, with a combined audience of 64,000.

Award-winning photographer Andy Pilsbury (also part of our We Feed The UK initiative) joined the Kenya learning exchange, and a 15-minute film, '*Atharaka*', will be released in 2025. It is a beautiful insight into how the local community have 'come back to life' through the holistic revival of traditional culture and practices.

Alongside the evolution of We Feed The UK, we also revisited some of the communities of We Feed the World, which explored the extraordinary stories of 50 small-holder farming and fishing communities around the world thanks to a collaboration with 47 world-class photographers including Rankin, Graciela Iturbide and Martin Parr.



Summary of our plans for 2025

Together with partners and initiatives across the UK and Ireland, sub-Saharan Africa, the Southwest Atlantic, and globally, we are committed to a holistic approach to restoring bio-cultural diversity and weaving back the basket of life. Our programme areas and activities are underpinned by our theory of change, the importance of fostering critical connections and connecting with kindred spirits. Through these relationships, we can develop the new knowledge, practices, courage and commitment that lead to broad-based change.

In 2025, The Gaia Foundation will continue to deliver and deepen its work to increase diversity and resilience across the UK and Irish seed systems and build the movement for seed sovereignty; accompany a new generation of African change-makers through deeply transformative work across the continent; and expose the real truths behind extractive industries while supporting community-led alternatives. We will amplify inspiring stories of grassroots change in nature friendly farming, food growing and fishing, through collaborations with photographers, spoken word artists and the arts and cultural sectors.

As well as trainings, capacity building and movement building, we will use creative communications and draw on Gaia's rich archive materials and global networks, to influence and inspire strategic audiences.

Specific plans for this coming year include:

- Successful delivery of another year (in this third phase) of Gaia's UK & Ireland **Seed Sovereignty** programme, to re-sow diversity, resilience, and community wellbeing. We will be training up seed savers, making more locally produced, open-pollinated seed available, and reviving forgotten grains. Funding will be sought to ensure planned activities for 2025-2027 can be delivered.
- Our annual Seed Week, highlighting stories and events from all over the world. Experienced seed growers will be invited to partake in another Great Bean Trial and explore varieties that are well adapted to different regions in the UK and Ireland, creating a diverse, sustainable and resilient seed system.
- A fourth iteration of Gaia's three-year **Earth Jurisprudence** training course will launch in February 2025, with selected trainees from Botswana, Cameroon, Kenya, Zimbabwe, South Africa and Uganda.
- Exchanges and community dialogues, by and between members of the African Earth Jurisprudence Collective, that potentise the revival of Indigenous knowledge and traditional seed diversity.

- Filming in Zimbabwe and Kenya, to amplify the voices of Earth Jurisprudence practitioners and document inspirational stories of transformation, with a focus on the process of eco-cultural mapping, and cultural relationships between humans and the wild.
- A field visit to some of Gaia's long-time allies in Brazil, strengthening the **Amazon Alliance and Beyond** (AAB) initiative and building international solidarity and support for Indigenous territories.
- Securing and channelling grants for small-scale and community initiatives where **Sacred Lands & Waters** are being protected, restored, and where the role of traditional custodians and ritual are being revived.
- Close partnership with local organisations in Uruguay and Brazil, to leverage their work on protecting sharks and rays, and restoring the stories and song of the sea.
- Partnership with **Yes to Life No to Mining** (YLNM) network, as they implement a new membership engagement plan, events for members, the release of four Position papers and six Emblematic Cases; and a new round of small grants to frontline communities and community organisations defending their lands, waters and lives from mining.
- the YLNM network will continue to work on internal foundations, designing and implementing a new membership engagement plan and series of events for members, following on from the survey feedback and also building communications capacity with a new social media position. YLNM will also be launching another Action Fund round for members, releasing 4 Position papers and 6 Emblematic Cases, and mapping the strategies and realities Beyond Extractivism within the network.
- Delivery of the final exhibitions of **We Feed The UK**, our unique celebration of the custodians of land, soil, sea and seed, through photography and poetry, to all corners of the British Isles. The Bristol finale will coincide with the launch of a We Feed The UK book, and a partnership with Libraries Connected, which will take a touring We Feed The UK exhibition and accompanying events to at least 30 libraries across the UK.



Financial results for 2024

The results for the year are shown on the Statement of Financial Activities on page 36.

Income

In 2024 Gaia received £1,090,709 total income, a decrease of 27% (2023: £1,503,733). Restricted income amounted to £1,038,762 (2023: £1,433,826), or 95% of Gaia's total income (2023: 80%). Unrestricted income amounted to £51,947 (2023: £69,907).

Expenditure

Total expenditure in the period was £1,424,025 (2023: £1,277,146), an increase of 11%. Gaia carries out activities directly and through grants to partner organisations. In 2024 Gaia disbursed £419,560 to partners in grants (2023: 309,675) representing 29% of the total expenditure (2023: 24%).

The cost of raising funds was 29% above the previous period cost amounting to £19,888 (2023: £15,410). This is mostly due to the higher fundraising support required from the project staff during the year.

Financial position at the end of the year

Restricted funds carried forward were £535,567 (2023: £897,000) and the unrestricted funds balance at the end of the year was £258,873 (2023: £230,756).

The unrestricted fund balance represents just slightly over four months of anticipated expenditure (excluding grants and direct project activities) in 2025, which is in line with the minimum amount set with Gaia's reserves policy.

Financial Management Policies

Reserves policy

Gaia has agreed that to safeguard the continuity of its operations, the level of unrestricted reserves at year-end should be sufficient to cover three to four months of fixed costs for the following year. The forecast for the first four months of fixed costs cash payments in 2025 is £236,338. Gaia considers that keeping the current reserve at the level of £258,873 is sufficient and in line with Gaia's reserve policy. Gaia recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Grant making policy

Gaia works in partnership with many organisations and networks. Grants paid to partner organisations are made in line with our mission and strategic aims. Gaia monitors all grants in accordance with the relevant partnership agreement. Partnership agreements contain funder requirements in respect of grant management and reporting, as well as safeguarding policies, information on the activities to be supported, budget projections, reporting requirements and a grant disbursement schedule.

Governance & Risk Management

Governance

The Gaia Foundation is established under a Trust Deed, which provides for governance by a Board of Trustees which currently comprises Gaia Trustee Limited. The Board takes responsibility for setting the charity's strategic direction, establishing policy and monitoring performance against objectives. The Board aims to meet four times a year and delegates operational management to the Gaia team, led by the Co-Directors. The Board is unpaid and details of any Board's, or directors of Gaia Trustee Limited, expenses and related party transactions are disclosed in note 5 to the accounts.

The Board of Gaia Trustee Limited has the power to appoint additional Trustees as it considers fit, to ensure that all relevant skills and experience are represented on the Board. Our policy on induction of new Trustees is to ensure that all new Board members are provided with background documentation on Gaia and their responsibilities.

Training is provided for all Trustees on an ongoing basis as required.

Risk Management

All of the charity's significant activities are subject to a risk review as part of the initial project assessment process, prior to the commencement of implementation. Major risks are identified and ranked in terms of their potential likelihood and impact. Gaia reviews risks annually and is satisfied that adequate systems and procedures are in place to manage the risks identified. In assessing risk, Gaia recognises that some areas of work require the acknowledgement and management of risk if Gaia is to achieve its objectives.

Gaia has identified its highest risks during the year and has mitigated these as detailed below:

- **Gaia programmes cannot run because of general global uncertainty, political unrest or other local conditions.** Although Gaia does not work directly in conflict zones, our programmes are supporting partners and projects in regions and countries that can be politically volatile or suffer civil unrest, and our staff and consultants deliver activities in the Amazon Basin, South, West and Eastern Africa. We keep up to date with climate and financial situations and geopolitical tensions, and reflect regularly on what these means for Gaia and our partners.
- **Failure to raise adequate funds to cover fixed costs.** While we acknowledge the recent decline in core funding and the risk of not being able to cover fixed costs arising from this trend, we are focused on recouping and securing sufficient restricted programme funding. We aim to recover a fair portion of our fixed costs based on overall working hours of project staff, while exploring opportunities to increase Gaia's annual general income.

- **Non-going Concern.** In addition to the recent decline in core funding, we recognise that world political crises are affecting funder strategies and priorities, and this could affect programme funding. However, we are monitoring costs on a monthly basis to ensure that, if necessary, we could reduce activities while continuing to fundraise for project-restricted and general support funding.

Key Personnel Statement

The Gaia Foundation values its team and recognises that they are crucial to the effective delivery of our work. Remuneration of key personnel is reviewed and benchmarked on an annual basis by the Trustee, and takes into account length of service, critical skills in key jobs, regional inequities and Gaia’s home-working policy, to ensure that salaries are fair and rewarding.

Trustee’s Responsibilities Statement

The Trustee is responsible for preparing the Report of the Trustee 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustee 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 Trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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. It is 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 the Trustee and signed on its behalf by

Silvia Gomez
.....

Silvia Gómez
(Director of Gaia Trustee Ltd)

Date: 24 de julio de 2025

Cecilia Crossley
.....

Cecilia Crossley
(Director of Gaia Trustee Ltd)

Date: 23 July 2025

Report of the Independent Auditors to the Trustee of The Gaia Foundation

Opinion

We have audited the financial statements of The Gaia Foundation (the 'charity') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustee is responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of the Trustee

As explained more fully in the Statement of Trustee's Responsibilities, the Trustee is responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale
- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

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

We also

- Discussed and reviewed the charity’s business model and forward planning to assess going concern
- Communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- Reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure
- Re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charity’s Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity’s Trustee those matters we are required to state to them in an auditors’ report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity’s Trustee as a body, for our audit work, for this report, or for the opinions we have formed.

Chariot House Limited

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Chariot House Limited
 Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006
 Chartered Accountants
 44 Grand Parade
 Brighton
 East Sussex
 BN2 9QA

24 de julio de 2025
 Date:

24 July 2025

Statement of Financial Activities

For the year ended 31 December 2024

INCOME & EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £ (Note 2)
INCOME FROM:					
Donations	(Note 3)	49,401	1,024,638	1,074,039	1,492,196
Charitable activities		375	14,124	14,499	9,846
Other income		2,171	-	2,171	1,691
TOTAL INCOME		51,947	1,038,762	1,090,709	1,503,733
EXPENDITURE ON:					
Raising funds		2,467	17,421	19,888	15,410
Charitable Activities					
Earth Jurisprudence - trainings, advocacy & community initiatives		1,709	658,613	660,322	389,137
Seed & Food Sovereignty - capacity building & promotion		598	309,091	309,689	305,048
Sacred Lands & Waters - restoration & public policy making		1,762	161,205	162,967	287,491
Creative Communications - public outreach & influence		16,677	203,707	220,384	245,129
Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives		617	50,158	50,775	34,931
TOTAL CHARITABLE ACTIVITIES		21,363	1,382,774	1,404,137	1,261,736
TOTAL EXPENDITURE	(Notes 4, 5, 6, 7)	23,830	1,400,195	1,424,025	1,277,146
NET MOVEMENT IN FUNDS		28,117	(361,433)	(333,316)	226,587
Reconciliation of funds:					
Fund balances at 01 January 2024		230,756	897,000	1,127,756	901,169
FUND BALANCES AT 31 December 2024		258,873	535,567	794,440	1,127,756

All amounts relate to continuing activities and there are no recognised gains or losses other than those included in the statement of financial activities.

Balance Sheet

As at 31 December 2024

		2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	(Note 8)	1,928	1,985
CURRENT ASSETS			
Debtors	(Note 9)	11,063	13,595
Cash		828,885	1,171,558
TOTAL CURRENT ASSETS		839,948	1,185,153
CREDITORS			
(amounts falling due within one year)	(Note 10)	47,436	59,382
NET CURRENT ASSETS		792,512	1,125,771
TOTAL ASSETS LESS CURRENT LIABILITIES		794,440	1,127,756
THE FUNDS OF THE CHARITY			
Restricted funds	(Note 11)	535,567	897,000
Unrestricted funds		258,873	230,756
Total charity funds	(Note 13)	794,440	1,127,756

The Financial Statements were approved by the Trustee and signed on its behalf by

Silvia Gomez

Silvia Gómez
(Director of Gaia Trustee Ltd)

Date: 24 de julio de 2025

Cecilia Crossley

Cecilia Crossley
(Director of Gaia Trustee Ltd)

Date: 23 July 2025

Statement of Cash Flows

For the year ended 31 December 2024

	Total 2024	Total 2023
	£	£
Net cash from operating activities	(Note 12) (341,474)	<u>238,167</u>
Cash flows from investing activities:		
Purchase of equipment	(1,199)	<u>(1,543)</u>
Net cash used in investing activities	(1,199)	<u>(1,543)</u>
Change in cash and cash equivalents in the reporting period	(342,673)	236,624
Cash and cash equivalents at the beginning of the reporting period	1,171,558	<u>934,934</u>
Cash and cash equivalents at the end of the reporting period	828,885	<u>1,171,558</u>

Notes to the accounts

For the year ended 31 December 2024

1. Accounting policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year, is set out below.

1.1 Basis of preparation

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets. The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

At the time of approving the financial statements, the Trustee has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

1.2 Income

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, it is probable that income will be received and the amount can be measured reliably. For legacies, entitlement is the earlier of either the charity being notified of an impending distribution or the legacy being received. For grants, entitlement is the earlier of the charity having incurred the expenditure to which the grant relates or the grant having been received.

1.3 Expenditure

Expenditure is charged on an accruals basis.

Costs of charitable activities include direct expenditure incurred through grants to partners and operational activities together with allocated support costs. Grants payable to partner organisations are recognised in the period they are payable. In accordance with Charities SORP- FRS 102, the charity reports its charitable expenditure by its five areas of work. Expenditure has been allocated directly to the relevant area of work.

Support costs, which include central functions such as Finance, HR and IT, as well as separately identified governance cost (examination, trust secretarial and legal advice cost), have been allocated to the areas of work on the basis of staff headcount.

Notes to the accounts (continued)

For the year ended 31 December 2024

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustee in furtherance of the general objectives of the charity.

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.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets below a cost of £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	25% per annum straight line
Office equipment	20% per annum straight line
Fixtures and fittings	20% per annum straight line

Where any capitalised assets are purchased through restricted funding, the asset will be written off over the project period.

1.6 Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the duration of the lease.

1.7 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Sterling at the rates of exchange ruling at the balance sheet date. Where restricted funds are received, held and disbursed in foreign currency, without conversion into Sterling, transactions are stated at the same exchange rate, derived from the opening balance or average rates applying to restricted income received during the year. Exchange differences are taken into account in arriving at the net income for the year.

1.8 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Notes to the accounts (continued)

For the year ended 31 December 2024

2. Statement of Financial Activities 2023 by type of income

INCOME & EXPENDITURE	Unrestricted Funds £	Restricted Funds £	Total 2023 £
INCOME FROM:			
Donations	67,648	1,424,548	1,492,196
Charitable activities	568	9,278	9,846
Other income	1,691	-	1,691
TOTAL INCOME	69,907	1,433,826	1,503,733
EXPENDITURE ON:			
Raising funds	13,394	2,016	15,410
Charitable Activities			
Earth Jurisprudence – trainings, advocacy & community-level initiatives	14,605	374,532	389,137
Seed & Food Sovereignty – capacity building & promotion	289	304,759	305,048
Sacred Lands & Waters – restoration & public policy making	6,321	281,170	287,491
Creative Communications – public outreach & influence	27,410	217,719	245,129
Beyond Extractivism – empowering youth, rewilding, small grants & innovative alternatives	12,182	22,749	34,931
TOTAL CHARITABLE ACTIVITIES	60,807	1,200,929	1,261,736
TOTAL EXPENDITURE	74,201	1,202,945	1,277,146
NET MOVEMENT IN FUNDS	(4,294)	230,881	226,587
Reconciliation of funds:			
Fund balances at 01 January 2023	235,050	666,119	901,169
FUND BALANCES AT 31 December 2023	230,756	897,000	1,127,756

The Gaia Foundation
Annual Report & Financial Statements for the Year ended 31st December 2024

Notes to the accounts (continued)

For the year ended 31 December 2024

3. Donations

The Gaia Foundation gratefully acknowledges receipt of the following grants and donations:

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Individual donations	29,298	48,535	77,833	67,548
Grants from Government bodies, Trusts, Foundations and NGOs				
Swift Foundation	-	-	-	48,275
Samworth Foundation	-	-	-	60,000
NHCF: Putnam Family Foundation	-	77,342	77,342	78,277
A Team Foundation	-	-	-	100,000
Rockefeller Philanthropy Advisors	-	34,310	34,310	177,368
Rockefeller Brothers Fund	-	37,663	37,663	41,200
Thirty Percy Foundation	-	-	-	50,000
Treebeard Trust	-	25,000	25,000	30,000
Planet Heritage Foundation	-	43,839	43,839	44,706
Guernsey Overseas Aid and Development	-	51,871	51,871	27,199
SOS Serving Our Spirits	-	36,258	36,258	-
Be the Earth Foundation	-	20,000	20,000	15,000
The Savitri Waney Charitable Trust	-	25,000	25,000	5,000
Garfield Weston Foundation	-	-	-	80,000
Mortenson Family Foundation	-	31,201	31,201	16,510
Rothschild Foundation	-	3,000	3,000	27,000
Crucible Foundation	-	-	-	100,000
The Roddick Foundation	-	20,000	20,000	50,000
Ennismore Foundation	-	32,000	32,000	32,000
Fondation Hans Wilsdorf	-	142,877	142,877	122,377
Synchronicity Earth	-	-	-	31,881
Berkshire Taconic Community Foundation	20,103	-	20,103	-
Other grants	-	395,742	395,742	287,855
Total Donations	49,401	1,024,638	1,074,039	1,492,196

Notes to the accounts (continued)

For the year ended 31 December 2024

4. Charitable Activities

The charity is achieving its objectives by delivering training, advocacy and community-level initiatives for Earth Jurisprudence, building capacity and promotion of seed and food sovereignty, public policy making for indigenous rights, sacred lands and waters, creative communications for public outreach and influence and small grants and innovative alternatives to move beyond extractivism.

Expenditure	Raising funds	Earth Jurisprudence - training, advocacy & community initiatives	Seed & Food Sovereignty - capacity building and promotion	Sacred Lands & Waters - restoration & public policy making	Creative communications - public outreach & influence	Beyond Extractivism - small grants & innovative alternatives	support costs to apportion	Total 2024 £	Total 2023 £
							(Note 4b)		
Grants (Note 4a)	-	328,898	-	70,662	-	20,000	-	419,560	309,675
Office cost	20	496	1,137	-	20	-	17,249	18,922	20,461
Staff cost	17,756	131,164	179,049	1,830	53,491	1,322	64,221	448,833	454,095
Consultants & professional fees	-	101,391	27,589	69,120	26,890	27,676	12,929	265,595	261,688
Communication & IT	-	166	574	166	3	64	6,429	7,402	9,680
Travel & Subsistence	-	36,275	10,720	66	12,239	-	100	59,400	44,048
Conferences & Venues	-	5,814	4,610	-	259	-	20	10,703	20,088
Public Engagement	251	38,277	27,772	20,970	113,082	1,611	-	201,963	144,366
Foreign exchange (gains)/losses	-	-	-	-	-	-	(8,353)	(8,353)	13,045
	18,027	642,481	251,451	162,814	205,984	50,673	92,595	1,424,025	1,277,146
Re-allocation of support cost (Note 4b)	1,861	17,841	58,238	153	14,400	102	-	-	-
Total Expenditure	19,888	660,322	309,689	162,967	220,384	50,775	-	1,424,025	1,277,146
2023	15,410	389,137	305,048	287,491	245,129	34,931	-	1,277,146	1,227,406

The Gaia Foundation

Annual Report & Financial Statements for the Year ended 31st December 2024

Notes to the accounts (continued)

For the year ended 31 December 2024

4a. Grant funding activities

Partner organisation	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Sacred Lands & Waters - restoration & public policy making	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2024 £	Total 2023 £
EarthLore, South Africa	121,321	-	-	121,321	37,836
African Institute for Culture & Ecology (AFRICE), Uganda	44,049	-	-	44,049	22,978
GRABE-BENIN, Benin	75,066	15,453	-	90,519	25,010
Society for Alternative Learning & Transformation (SALT), Kenya	84,101	-	-	84,101	25,964
IBRACON, Brazil	-	55,209	-	55,209	58,765
Mar Azul Uruguayo (hosted by Che Wirapita), Uruguay	-	-	-	-	100,112
Alliance Earth, USA	-	-	20,000	20,000	-
Indigenous Peoples of South Africa Coordinating Committee (IPACC), South Africa	-	-	-	-	(7,697)
Ondas de Cambio y Conservación (OCC), Uruguay	-	-	-	-	9,137
Instituto Balela Jubarte, Brazil	-	-	-	-	17,391
Aid Watch, Australia	-	-	-	-	7,202
Corporation Nacional para el Desarolo (CND), Uruguay	-	-	-	-	11,441
Other grants	4,361	-	-	4,361	1,536
Total grants	328,898	70,662	20,000	419,560	309,675

Notes to the accounts (continued)

For the year ended 31 December 2024

4b. Support costs

All support cost of £92,595 (2023: £ 109,368) is apportioned between the areas of work on the basis of the staff headcount and includes the governance cost of £8,351 (2023: £11,090). Governance cost as a general cost of running the charity includes the audit fee of £8,100 (2023: £7,800).

Support costs	Raising funds	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Seed & Food Sovereignty - capacity building and promotion	Sacred Lands & Waters - restoration & public policy making	Creative communications - public outreach & influence	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2024 £	Total 2023 £
Governance	168	1,609	5,252	14	1,299	9	8,351	11,090
Communication & IT	129	1,239	4,043	11	1,000	7	6,429	4,880
Finance	475	4,559	14,882	39	3,680	26	23,661	28,661
Facilities	237	2,270	7,409	19	1,831	13	11,779	17,269
Human Resources	852	8,164	26,652	70	6,590	47	42,375	47,468
Total	1,861	17,841	58,238	153	14,400	102	92,595	109,368
2023	1,826	22,073	65,971	330	17,259	1,909	109,368	

5. Trustee

No trustees received any remuneration for their services as Trustee during the year. There were no reimbursement for travel expenses during the period (2023: £39). See note 6 in relation to payments made to trustees (Related Parties Transactions).

6. Related Parties

During the year, no related party transaction took place (2023: NIL).

The Gaia Foundation
Annual Report & Financial Statements for the Year ended 31st December 2024

Notes to the accounts (continued)

For the year ended 31 December 2024

7. Staff Costs

Employee costs during the year:	2024	2023
	£	£
Salaries	399,018	407,471
National insurance	35,298	33,544
Pension	11,746	12,575
Other staff related costs	2,772	505
Total staff costs	448,833	454,095

The average number of employees on a Full Time Equivalent Basis during the year was 10 (2023: 10) with the average number per headcount during the year being 15 (2023: 14). The number of employees whose emoluments were over £60,000 was one (2023: one). The senior management, identified as Co-directors and Head of Finance & HR, were paid total £184,809 including employers national insurance and pension contributions (2023: £168,457). The salary rates been recommended and approved by the board.

8. Tangible Fixed Assets

	Fixtures, fittings and computer equipment £
Cost	
As at 01 January 2024	18,242
Additions	1,199
Disposals	-
As at 31 December 2024	19,441
Depreciation	
As at 01 January 2024	16,257
Charge for the year	1,256
Disposals	-
As at 31 December 2024	17,513
Net book value	
As at 31 December 2024	1,928
As at 31 December 2023	1,985

Notes to the accounts (continued)

For the year ended 31 December 2024

9. Debtors

	2024	2023
	£	£
Accrued Income	808	437
Prepayments	10,255	5,461
Other debtors	-	7,697
Total debtors	11,063	13,595

10. Creditors

	2024	2023
	£	£
Accruals	35,277	45,579
Other Creditors		
Credit card	1,694	1,203
Creditors control account	28	1,116
HMRC (PAYE)	8,586	9,179
Pension	1,851	2,305
Total creditors	47,436	59,382

The Gaia Foundation

Annual Report & Financial Statements for the Year ended 31st December 2024

Notes to the accounts (continued)

For the year ended 31 December 2024

11. Restricted funds

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Balance at 1 January 2024 £	Grants received £	Expenditure £	Balance at 31 December 2024 £
Rockefeller Philanthropy Advisors (Wyss/Oceans5) Mar Azul Uruguay, marine protected areas (Uruguay)	4,501	-	(4,501)	-
Rockefeller Philanthropy Advisors (Shark Conservation Fund) Shark & Ray conservation (Uruguay, Brazil)	27,199	34,310	(61,509)	-
Planet Heritage Foundation Research, investigation and education	-	43,839	(39,546)	4,293
NHCF: Putnam Family Foundation Earth Jurisprudence, Sacred Lands & Waters	77,376	77,342	(106,999)	47,719
Rockefeller Brothers Fund Earth Jurisprudence, Sacred Lands & Waters	24,887	37,663	(34,944)	27,606
Fondation Hans Wilsdorf Earth Jurisprudence, Sacred Lands & Waters	122,377	142,877	(243,676)	21,578
The Savitri Waney Charitable Trust Seed & Food Sovereignty (UK & Ireland)	-	25,000	(9,395)	15,605
Ennismore Foundation We Feed the UK (WFTUK)	-	32,000	(12,871)	19,129
Rothschild Foundation We Feed the UK (WFTUK)	23,674	3,000	(26,674)	-
Guernsey Overseas Aid & Development EarthLore community-level initiative	-	51,871	(51,871)	-
A Team Foundation Seed & Food Sovereignty (UK & Ireland), WFTUK	76,291	-	(55,583)	20,708
Crucible Foundation Seed & Food Sovereignty, WFTUK, Earth Jurisprudence	83,022	-	(83,022)	-
Samworth Foundation Seed & Food Sovereignty (UK & Ireland)	79,065	-	(79,065)	-
Thirty Percy Foundation Seed & Food Sovereignty (UK & Ireland)	7,338	-	(7,338)	-
Be the Earth Foundation Seed & Food Sovereignty (UK & Ireland)	-	20,000	(20,000)	-
Treebeard Trust Seed & Food Sovereignty (UK & Ireland)	-	25,000	(25,000)	-
Garfield Weston Foundation Seed & Food Sovereignty (UK & Ireland)	80,000	-	(80,000)	-
Mortensen Family Foundation AFRICE community-level initiatives	-	31,201	(15,546)	15,655
SOS Serving Our Spirits Sacred Lands & Waters	-	36,258	(14,350)	21,908
The Roddick Foundation Seed & Food Sovereignty (UK & Ireland), WFTUK	32,653	20,000	(31,518)	21,135
Other restricted funds Various programmes (see note below)	258,617	458,401	(396,787)	320,231
	897,000	1,038,762	(1,400,195)	535,567

Note: Other restricted funds include small grants below £20,000, as well as grants where the donor requested to remain anonymous in any public information or published materials.

Notes to the accounts (continued)

For the year ended 31 December 2024

12. Reconciliation of net cash flow from operating activities

	2024	2023
	£	£
NET MOVEMENT IN FUNDS: Net (expenditure)/ income for the reporting period (as per the statement of the financial activities)	(333,316)	226,587
Adjustments for:		
Depreciation charges	1,256	2,743
(Increase) / Decrease in debtors	2,532	(6,319)
Increase / (Decrease) in creditors	(11,946)	15,156
Net cash provided by/ (used in) operating activities	(341,474)	238,167

13. Analysis of net assets between funds

As at 31 December 2024 cash and debtors held as restricted funds amounted to £554,748. During 2024 The Gaia Foundation received grant income for projects that continue in to 2025. At the year-end these funds were held as restricted, to be applied to specific projects in 2025.

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible fixed assets	1,928	-	1,928
Current assets	285,200	554,748	839,948
Creditors: amounts falling due within one year	(28,255)	(19,181)	(47,436)
	258,873	535,567	794,440

14. Pension

During 2024 the following contributions were made by The Gaia Foundation to the NEST workplace pension scheme, with December contribution of £1,851 remaining as a liability at the end of the year.

	2024	2023
	£	£
Employer pension contribution	11,746	12,575



Postal Address:
44 Grand Parade
Brighton BN2 9QA
www.gaiafoundation.org

Charity no: 327412

THE GAIA FOUNDATION

England & Wales - Charity number 327412

Accounts



Annual Report and Financial Statements

for the year ended
31 December 2023

Upholding Indigenous Wisdom & Earth- Centred Perspectives

Charity registration number 327412



Contents

Summary of 2023 Activities	6
Financial Results	31
Auditor's Report	34
Statement of Financial Activities	38
Balance Sheet	39
Statement of Cash Flows	40
Notes to the Accounts	41

We are especially grateful to funders that have supported the work of Gaia and our global partners during this year, in particular: A Team Foundation, Be the Earth, Guernsey Overseas Aid & Development Commission, Mortenson Family Foundation, New Hampshire Charitable Foundation and Putnam Family Foundation, Planet Heritage Fund, Rockefeller Brothers Fund, Rockefeller Philanthropy Advisors and Wyss Foundation, Samworth Foundation, Sherwood Forest, Shark Conservation Fund and Oceans5, Synchronicity Earth, Swift Foundation, The Rufford Foundation, The Savitri Waney Charitable Trust, Thirty Percy, Treebeard Trust, Unicorn Grocery, The Schmidt Family Foundation 11th Hour Project, Roddick Foundation, The Garfield Weston Foundation, Rothschild Foundation, Fondation Hans Wilsdorf, Ennismore Foundation, The Crucible Foundation, Halleria Trust and to private donors and the many individuals who show their support to our work through annual or monthly donations.

Images for this report, with great thanks to: Louis Little, Andy Pilsbury, Amy Forshaw, Sara Davies, Mar Azul Uruguayo, IBRACON, Arpita Shar, We Feed the UK, Gaia archive.

Registered Office Address

The Gaia Foundation

44 Grand Parade
Brighton BN2 9QA

Professional Service Providers

AUDITOR

Chariot House Limited
44 Grand Parade
Brighton
East Sussex BN2 9QA

BANKING SERVICES

HSBC Plc
138 Shaftesbury Avenue
London WC2H 8HB

Triodos Bank
Deanery Road
Bristol BS1 5AS

LEGAL & HR CONSULTING

Bevan Brittan LLP
2 Fleet Place, London EC4M 7RF

TrustLaw
Thomson Reuters Foundation's
Pro Bono service

HR Circle UK
Letchworth Garden City SG6 1JG

Our Team & Consultants

Co-Directors

Liz Hosken & Rowan Phillimore

Finance & HR

Dijana Malidza

Administration

Kerry Meech

Earth Jurisprudence

Carlotta Byrne

Sacred Lands & Waters

Fiona Wilton

African Collective

Sara Davies

Amazon Alliance

Grace Souza

Communications

Amy Forshaw

We Feed the UK

Alice Nelson

UK & Ireland Seed Sovereignty

Sinéad Fortune (Scotland)

Katie Hastings (Wales)

Richard Walsh (Ireland)

Randa Toko (S. England)

Catherine Boyle (N. England)

We would like to acknowledge and express huge gratitude to the other persons who provide important behind the scenes support, our valued consultants and our talented interns and volunteers. A particular thanks to members of the team who have moved on from Gaia during this year.



Governance & International Advisors

Directors of Gaia Trustee Ltd – the sole trustee of The Gaia Foundation

Sulemana Abudulai,

Specialist in land economy and natural resource management, Trustee of the African Biodiversity Network.

Jules Cashford,

Writer, lecturer, celebrated author of books on mythology; and a member of the International Association of Analytical Psychology.

Cecilia Crossley,

Chartered Accountant, experienced in International Development. Founder of the social enterprise From Babies with Love.

Silvia Gomez,

Anthropologist, trainer in Holistic Science and Economics for Transition, Colombia & Peru Initiative Lead for Climate and Land Use Alliance.

Edward Posey, OBE,

Trustee of the Wilderness Foundation UK, the Wilderness Leadership School South Africa and the Green Belt Movement International.

Tracy Worcester,

Ecologist, campaigner for farmer's land rights and against factory farming.

Roger Northcott,

Trust Secretary (appointment ceased 09 July 2024).

Associates & Advisors – longstanding colleagues and providers of strategic advice and guidance, who often work on inspiring initiatives with Gaia

Nnimmo Bassey, Poet, activist, and director of ecological think-tank the Health of Mother Earth Foundation, Nigeria

Maggie Baxter OBE, Independent consultant in the voluntary sector, Trustee of the Green Belt Movement International, UK

Colin Campbell, Traditional doctor, Herbalist, Botswana

Angela Cordeiro, Agronomist & advisor to grassroots social movements, Brazil

Nigel Crawhall, Sociolinguist, UNESCO Chief of Section for Small Islands and Indigenous Knowledge, South Africa

Professor Tony Cunningham, Ethno-ecologist, Australia/South Africa

Dr Irwin Friedman, Leader in Primary Healthcare, South Africa

Lara Lutzenberger, Biologist and environmental consultant, Brazil

Peter MacFadyen, Social and ecological justice activist, founder of Sustainable Frome, UK

Mariana Gomez, Anthropologist, regional coordinator for YLNM, Colombia

Dr Stephan Harding, Resident Ecologist & MSC Coordinator, Schumacher College, UK

Dr Martín von Hildebrand,

Ethnologist, Founding Director of Gaia Amazonas, Colombia

Ailton Krenak,

Indigenous leader, Brazil

Satish Kumar, Former Jain monk, Editor of Resurgence, UK/India

Joanna Macy, Ecophilosopher, author, teacher of The Work that Reconnects, USA

Juan Mayr, Former Minister for the Environment, Colombia

Professor Jacqueline McGlade,

Former Chief Scientist, United Nations Environment Programme, UK/Kenya

Dr Andrew Muir, Founding Director of the Wilderness Foundation, South Africa

Dr Vandana Shiva, Physicist, activist, Founding Director of the Research Foundation for Science, Technology and Ecology, India

Professor Gurdial Singh Nijar, International lawyer & biodiversity negotiator, Malaysia

Theo Sowa, CBE, Chief Executive Officer, African Women's Development Fund (AWDF), Ghana

Our Vision

The Gaia Foundation envisages a new era in which humans have restored a respectful and mutually enhancing relationship with the Earth, our source of life, and with each other.

Our Mission

Our mission is to revive cultural and biological diversity in order to restore the resilience of ecosystems, communities and ecologically compliant economies and governance systems, linked up into social movements for systemic transformation.

Gaia is working with partners across Africa, South America, Asia and Europe, to revive healthy ecosystems, enhance traditional knowledge and practices for seed, food and water sovereignty, and to strengthen community self-governance. This enables communities to become more resilient so that they can better withstand forces that undermine their ecological and cultural integrity. Together, we work with coalitions and movements to enhance our collective ability to bring about systemic transformation of the dominant industrial growth economy. Our partners range from small-scale initiatives to organisations, networks and movements, all of whom work closely with local communities.

Gaia is the name of the ancient Greek Mother Goddess Earth, and also the name of James Lovelock's 'Gaia Hypothesis', which recognises that our Earth is a living, self-regulating whole.

Strategic Aims & Programme Areas

Gaia makes a longterm commitment with our partners to address the root causes of today's most pressing ecological, social and economic challenges. We focus on building ecological and community resilience, advocacy and public outreach, the provision of learning opportunities, the sharing of good practice and innovation, and the strengthening of networks, movements and alliances, in line with our charitable objectives and aims. Our four key programme areas are:

- **Earth Jurisprudence:** Spreading the philosophy and practice of Earth Jurisprudence, through experiential learning, immersive trainings & practice-based policies.
- **Sacred Lands & Waters:** Protecting sacred natural sites and territories, healthy waters & oceans, through legislation, policy, inter-generational learning & habitat restoration.
- **Seed, Food & Climate Change Resilience:** Supporting small farmers, communities and women, to enhance their Indigenous knowledge & seed varieties, to be food sovereign & to safeguard diversity.
- **Beyond Extractivism:** Backing communities and social movements at the front line, to defend their ecological & cultural heritage, and build alternative pathways.

SEED, FOOD & CLIMATE CHANGE RESILIENCE

Supporting small-scale farmers, communities and women, to enhance their indigenous knowledge & seed varieties, to be food sovereign & to safeguard diversity.



Around the world, seed diversity is threatened, and yet it is critical for ensuring a secure and resilient food system that serves both people and planet. At a time of climate crisis, there has never been greater urgency to protect and restore global seed diversity, in the hands of farmers, not corporations.

A vibrant and dedicated team of regional coordinators and trainers, based in the South and North of England, Scotland, Ireland and Wales, are sowing a biodiverse, ecologically sustainable and resilient seed system across the UK and Ireland. Through our Seed Sovereignty programme, they work closely with small-scale market gardeners and seed producers, community groups and land workers to create the conditions for diverse varieties of vegetable seed, oats or grains to thrive.

The year started in grand style with the Oxford Real Farming Conference where we hosted a session on Seed Stories. It drew a big crowd, with many sitting on the floor and standing along the sides, keen to hear from some of the inspiring characters behind the UK and Ireland's food and seed sovereignty movement.

Gaia's own Seed Gathering – a space for our seed networks to come together to share, learn, and celebrate all the incredible work going on throughout our lands – was held in February. It was an online event, to allow for international speakers and making it both accessible and affordable. More than 420 people took part, for two days of talks and workshops, learning and laughter. Dan Saladino from BBC Radio 4 and author of *Eating to Extinction* delivered the opening plenary and it was closed with a poem 'We Are the Seeds', written live during the conference by Liv Torc, co-founder of Hot Poets. A beautiful Seed Gathering 2023 zine was produced to accompany the event, a celebration of art, poetry, practical knowledge and wisdom from across our seed networks, and videos can be viewed on our Vimeo channel.

Springtime saw the launch of our second year of trials across the UK and Ireland, focusing on the themes of Cultivating Celebration and Culture, Growing Diversity, and Building Resilience and Adaptability. The trials are a hands-on way for graduates of our year-long seed training course to further develop skills in seed selection and plant breeding.

More learning came through our pilot scheme of International Seed Exchanges. A select group of 20 growers joined us for virtual tours of globally-renowned seed initiatives, hearing first hand from innovators and pioneers of the seed justice movement and strengthening the international ties of the Seed Sovereignty Programme.





14
Mel's
Veggie patch

Alongside ongoing trainings and support for emerging small-scale seed producers, Gaia is now running Participatory Variety Selection (PVS) trials, with and for agroecological farmers. These provide a counter to the crop trials and breeding programmes generally run by, and for, petrochemical farming across the UK and Ireland. Designed by our seed team, they support growers to build their skills and confidence to start running their own Participatory Plant Breeding (PPB) trials in the future. The uptake from growers has been exceptional, with online seed exchanges and the trialling of biennial crops such as leeks ('Bandit', 'Lyon' & 'Musselburgh') and parsley ('Plain Leaved', 'Italian Giant' & 'Yerevan'). All participants are using the SeedLinked app – which Gaia helped bring from the US to the UK – to track their trials throughout the UK and Ireland. The data our network is creating via SeedLinked is becoming an incredible location and growing condition-specific resource for all growers. This will be particularly important as climate chaos impacts growing conditions.

BBC Radio 4's Farming Today programme spoke to the Wales Seed Hub in May, about increasing access to a diversity of locally-grown, locally-adapted and locally-loved vegetable varieties. The coverage included a fantastic plug for our Seed Sovereignty Programme, with one Wales Seed Hub member commenting "The Gaia Foundation's seed training opened my eyes to the question of sovereignty". In September the work of Gaia's Katie Hastings and the Llafur Ni network was also featured in a short film by the Financial Times alongside celebrated BBC radio presenter, Dan Saladino.

Team gatherings at the family estate and nature restoration site of Penpont in Wales, at the inspiring Wakelyns Agroforestry, and in North London, have all enabled the seed team to enjoy some irreplaceable in-person time, for reflecting, visioning and planning ahead of Phase 3 of the UK & Ireland Seed Sovereignty Programme which kicks-off in January 2024. New initiatives are already in process, such as a 'Crowd Breeding' project to collectively curate locally adapted, resilient and diverse crops across the UK seed network. A transition phase has also been underway with a gentle shifting of roles and responsibilities, such as regional coordinators becoming full-time posts, and the adoption of sociocratic ways of organising and working.

The team were able to explore the principles of emergence, movement building and affectionate alliance, which underpin Gaia's history and work these last 40 years. It has emboldened the team to focus on relationship, looking at how we draw on the pool of expert facilitators across the network to benefit anyone interested in seed across the UK; and how we deliver regional, tailored, and face-to-face support.

Wrapping up the year we are proud to share our 'State of Seed Survey', which was carried out with the Landworkers Alliance, and a follow-up to the 2021 version. The survey provides an important snapshot of the challenges faced by market gardeners in growing, accessing and working with open pollinated seed in the UK and Ireland.



We Feed the World UK

Building on our international photographic storytelling initiative We Feed The World, this year we launched We Feed The UK to support the agroecological farming transition, just as the time is ripe for more widespread adoption of nature friendly and community enhancing practices.

As part of a dedicated research and development period, we set out in 2023 to meet the pioneers of the UK's food sovereignty movement through pop-up portrait studios at the Oxford Real Farming Conference, Groundswell and The Land Skills Fair. The results – which will become a no-frills, touring exhibition in their own right – paint a picture of an inspiring grassroots movement, deep-rooted and radical-minded. They captured the changing face of farming and celebrated those unsung heroes of an incredibly important movement, of which our UK seed work is proudly a part.

“Let me tell you a little secret... I constantly have imposter syndrome which can stop me from engaging because I don't feel I belong. But at the Land Skills Fair, The Gaia Foundation asked to take my photo and I finally felt acknowledged.”

Sara Limback, Edible Bristol.

The rich face-to-face encounters of the portrait studios helped us to identify five of the ten flagship stories that we would go on to elevate through a national photography and spoken word campaign, weaving together over 40 partners across the arts and environment.





A food revolution



starts with seed

Through the course of the year we identified ten regionally based and critically acclaimed arts and creative partners: Martin Parr Foundation, Grain Projects, Multistory, North East Photography Network, Open Eye Gallery, Royal Photographic Society, Glasgow Street Level Photo Works, Belfast Exposed, Penpont Brecon & Photo Fringe. Together with them we co-commissioned world-class photographers Aaron Schuman, Arpita Shah, Ayesha Jones, Andy Pilsbury, Lua Ribeira, Johannah Churchill, Johannes Pretorius, Jon Tonks, Sophie Gerrard and Yvette Monahan.

The final piece of the recipe, and a departure from the We Feed The World approach which was solely image-led, was a collaboration with UK based CIC Hot Poets, who seek to elevate critical issues through the power of spoken word. Through them we were able to co-commission ten freelance spoken word artists – Abby Oliviera, Bohdan Piasecki, Chris Redmond, Dizraeli, Ifor ap Glyn, Iona Lee, Jasmine Gardosi, Kate Fox, Liv Torc, Testament and Zena Edwards – each one dedicated to a particular theme and place in the national project.

Each of our 10 flagship stories illuminates a key regenerative practice or theme, supported by evidence from aligned not-for-profit partners in the environmental sector, such as the Nature Friendly Farming Network, Sustain, Landworkers Alliance, Action for Conservation, Sole of Discretion, Pasture for Life and our very own Seed Sovereignty Programme. Photographers and poets have created strong connections with the protagonists of their stories and connected deeply with the subject, adding real humanity and depth to the project as they each become ambassadors in their own way.

In October we teamed up with creative agency Glimpse to identify particularly hard-to-reach audiences for a billboard campaign across the UK, thanks to £100k of free space gifted by Ocean Outdoor. Each billboard featured one hero shot of a farmer, grower or fisher being featured in the campaign, accompanied by short slogans to grab the attention of passers by.

Ten flagship exhibitions and events have been scheduled from February 2024 to April 2025, accompanied by a national media campaign supported by Greenhouse PR. The themes of the exhibitions researched, developed and commissioned in 2023 are: Agri-culture: a lineage of hedgerow lopping in Cumbria | Cultivating Equality: women working with land in Scotland | No Diggity: cooling our climate in the Black Country | Custodians of the Land: intergenerational nature restoration in Wales | From Crisis to Kinship: healing people and place on England's first community-owned farm | Food Justice: served fresh from community farms in London | Down to Earth: restoring our soils in Northumberland | Fibre: nature-friendly flax farming in Northern Ireland | Grain Rebels: a food revolution starts with seed in the southwest.



EARTH JURISPRUDENCE

Spreading the philosophy & practice of Earth Jurisprudence, through experiential learning, immersive trainings, & practice-based policies.



Across Africa and globally, habitat degradation, biodiversity loss, social inequality and injustices have become widespread. Indigenous communities are losing knowledge, cohesion, and rights to live on their land. In response, Gaia has facilitated a series of unique, three-year long trainings for small groups of civil society leaders and change-makers. We prepare and support the trainees to sensitively accompany Indigenous communities in restoring their culture, confidence, and the natural world around them.

These 'trainings for transformation' nurture the revival of Earth-centred knowledge and practices and customary governance systems, while also cultivating a 'back to roots' process for trainees and deepening their relationship with the web of life.

Through 2023, this unique course for African Earth Jurisprudence Practitioners saw a third cohort (affectionately known as 'EJ3') complete their final year's readings, assignments and learning sessions. Trainees journeyed with international tutors and guest speakers on reimagining education and unpacking resilience principles; they received, read and discussed materials from African and international authors on spirit-led work, 'the work that reconnects', and systemic alternatives; and were mentored by previous graduates of the course, who are pioneering this Earth-centred approach and revival work with communities in Benin, Cameroon, Kenya, South Africa, Uganda and Zimbabwe.

Two online, week-long retreats enabled the trainees to take time out from their busy lives, immersing themselves in Nature, and diving into different topics, all while staying close to their respective homes. They explored core practices and methodologies – many of which are inspired by Gaia's long history with Indigenous communities and partners in the Amazon region – for the revival and enhancement of traditional lifeways. One week, led by the South African Proteus Initiative, was a refresher on how Nature observation and Goethean-inspired practices are essential to social and ecological change and activism. In November, the EJ3 group returned to the fynbos landscape of Towerland, South Africa, for their final week-long retreat, facilitated by Colin and Niall Campbell of the Siyama lodge, Botswana.

As we neared completion of this third cycle of trainings, it was time to take a pause and reflect. With the help of evaluator Pauline Wilson, an 'appreciative inquiry' was carried out to better understand the ripples and impact of the trainings for transformation, and to identify lessons that inform the design of the next cycle. The evaluation explored ways to nurture the community of practice – the African Earth Jurisprudence Collective – that has proudly emerged.



The Collective has evolved as a home for graduates of the trainings and provides a shared identity for practitioners to continue to learn together, sharing their experiences and deepening their Earth Jurisprudence practice at community level.

Four of the founding partners - the community-based Society for Alternative Learning and Transformation (SALT) in Kenya, EarthLore in Zimbabwe and South Africa, the African Institute for Culture and Ecology (AFRICE) in Uganda and Groupe De Recherche et d'action pour le Bien-Etre au Bénin (GRABE-Benin) – are working together on a three-year initiative to strengthen capacity as strong Earth Jurisprudence nodes, propagating the vision and approach of the Collective. They are an example of the ripple-effect, where communities restoring indigenous seed diversity and food sovereignty, regenerating ancestral lands, and reviving and strengthening customary governance systems, ignite the enthusiasm of other communities.

Regional learning exchanges, such as the one hosted by AFRICE in 2023, show how this ripple-effect is borderless. Community members from South Africa, Kenya, Uganda and Benin, witnessed how Bikita farmers and custodians are now confidently reviving their traditional knowledge and practices to restore the landscape and enhance resilience for climate change.

The mindful use of communications, from short films to printed articles, is a proven way to amplify the voices of Africa's growing number of Earth Jurisprudence practitioners. In collaboration with global magazine *Where the Leaves Fall*, we launched a fourth animation in the series '*Decolonising Stories*', which demonstrate the immense value of Indigenous knowledge and practices in navigating the multiple ecological and social crises of our times. *Rooting for the Future* presents Earth Jurisprudence practitioner Appolinaire Oussou Lio and his life's work with local communities to restore the sacred forest groves that once rooted people to place, in Benin.





Rhythm of Reconnection, another short animation by Tim Hawkins, recounts Mashudu Takalani's efforts to bring together knowledgeable elders with young people in South Africa, breathing life back into their ancestral wisdom, culture and confidence. *Langscape Magazine*, produced by Tierralingua, featured a conversation between Mashudu with Gertrude Pswarayi-Jabson of Zimbabwe, sharing their views on rights and responsibilities. It was a feature article for the magazine's printed Autumn 2023 issue. The story of another practitioner Samuel Nnah Ndobe, who hails from the west coast of Africa, where bright streams flow down the volcanic rocks of Mount Cameroon, will be the last in the series of animations; his story will also feature in a *Dark Mountain* publication.



Even the airwaves have been buzzing with the voices of Africa's Earth Jurisprudence practitioners! In November, the BBC World Service released a new documentary, "A Man without Bees", that centres on practitioner Simon Mitambo and his Tharaka homeland in Kenya. The radio programme follows Simon as he tracks the decline of pollinators around the world. He shows how bees have been central to the cultural, spiritual and ecological fabric of Tharakan people for generations, and he celebrates community efforts to reweave biocultural diversity back into the landscape.



SACRED LANDS & WATERS

Protecting sacred natural sites & territories, healthy waters & oceans, through legislation, policy, inter-generational learning & habitat restoration.



Africa remains an important focus for our work on Sacred Lands and Waters – the revival of customary laws and protecting sacred natural sites, which are ever more important for biodiversity and climate resilience.

We closely monitor the regional and international statements or resolutions that Gaia has advocated for, such as the African Commission Resolution (ACHPR/Res.372(LX)2017), to “recognize and respect the intrinsic value of sacred natural sites and territories”. By drawing down these policies, providing technical input for eco-cultural mapping and life plans, and with small grants for learning exchanges and ritual, we nurture the community-level work of restoring sacred forest groves, rivers and wetlands.

This last year, in Bikita district, Zimbabwe, community dialogues led to the identification of five more sacred natural sites which need protection, linked to springs around Chiroorwe. In South Africa, traditional leaders from Mpumalanga, northern South Africa, were inspired by a visit to the sacred Lake Fundudzi, in Venda region, where Tshiavha village has developed a food forest and are protecting the lake, its reptiles and aquatic life. In Uganda and Kenya, custodians have been able to gather and discuss how best to pass on their knowledge around rituals and the related songs specific to each sacred natural site.





Our focus on Sacred Lands and Water includes restoring the vitality of the ocean, and our connection and relationship with water.

For more than three years, local partners in Uruguay and Brazil have been opening eyes to the beauty and ecosystem connectivity of the southwest Atlantic, through the Un Solo Mar project. They have promoted marine protected areas, such as the long-awaited Albardão marine reserve in southern Brazil. Talks, publications, media and school-based activities have called out the threats such as illegal fishing and offshore drilling. The project culminated with a Patagonia Sea Forum gathering, with marine experts from Chile, Argentina, Brazil and Uruguay. Uruguay's first oceanic protected area, Isla de Lobos, was announced in June 2023.

A new focus for 2023 has been that of endangered sharks and rays. Despite sharks being sacred for some cultures, and a symbol of the connection between land and sea, the demand worldwide for shark meat and fins puts them among the most threatened animals in the world.

In Brazil, local partner IBRACON has embarked on a three-year project in the bay of Ilha Grande, off the coast of Angra dos Reis. Artisanal fishing communities around the bay hold critical knowledge for shark conservation, and the project is working with Tamoios Ecological Station and government authorities. On their first aerial survey the team captured footage of more than 100 blacktip sharks, the largest gathering ever recorded along the Brazilian coast. Life-size models of three shark species have been made to accompany posters and informative materials for the general public and local schools.

In Uruguay, local researchers and marine biologist Andrés Milessi, of Mar Azul Uruguayo, have been carrying out dialogues with artisanal and recreational fishers, chefs and restaurateurs, researchers and national authorities. Remarkable stories have emerged from local fishers, and the identification of nursery and feeding sites frequented by narrow-nose, smooth-hound, sand tiger and hammerhead sharks. Findings will help inform conservation measures, and contribute to a process of marine spatial planning. A nation-wide campaign '*PeligroSOS o En Peligro*' (Dangerous or Endangered?) is in the pipeline.

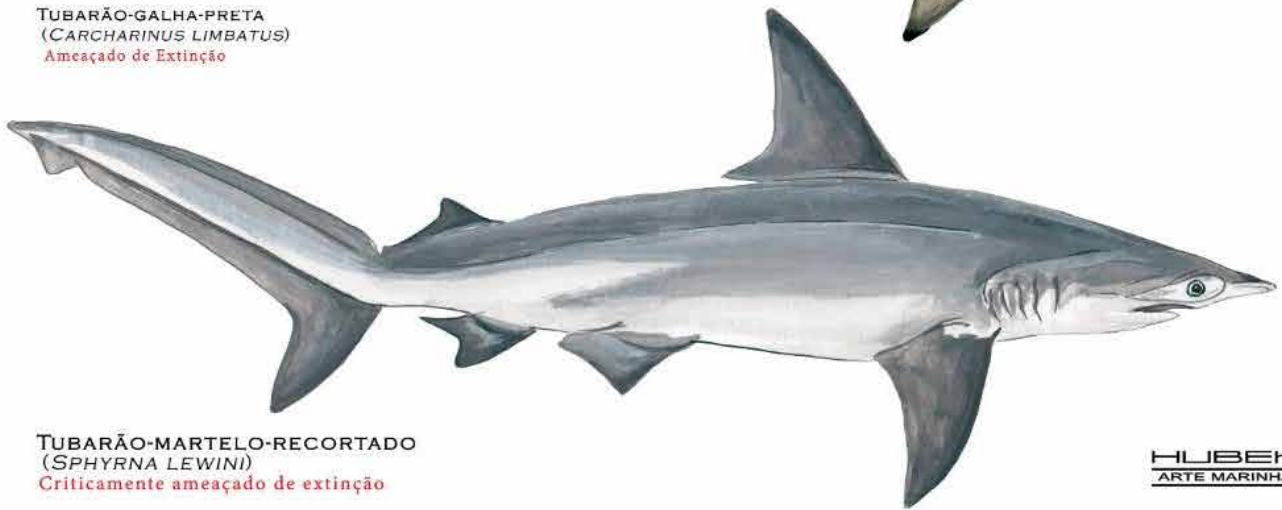
TUBARÕES DA BAÍA DA ILHA GRANDE



MANGONA OU SERRA-GAROUPA
(*CARCHARIAS TAURUS*)
Críticamente Ameaçado de Extinção

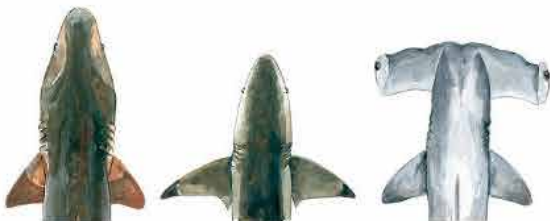


TUBARÃO-GALHA-PRETA
(*CARCHARINUS LIMBATUS*)
Ameaçado de Extinção



TUBARÃO-MARTELO-RECORTADO
(*SPHYRNA LEWINI*)
Críticamente ameaçado de extinção

HUBEK
ARTE MARINHA



MANGONA

GALHA-PRETA

MARTELO

Os tubarões são animais muito vulneráveis à sobrepesca, pois se reproduzem lentamente. Muitas das espécies brasileiras estão já ameaçadas de extinção, dentre elas estas três que usam a Baía da Ilha Grande como berçário e área de alimentação. São espécies que não são agressivas e não representam perigo para as pessoas.

A presença dos tubarões garante um ambiente marinho mais saudável, contribuindo para o aumento do emprego e renda através da pesca e do turismo. O Projeto Tubarões da Baía da Ilha Grande busca estudar esses animais e garantir a sua proteção para benefício de todos!

Se você avistar ou pescar acidentalmente um tubarão, por favor avise o Projeto no Whatsapp (24) 99823-0833 sua contribuição é muito importante! O autor da informação não será identificado. Juntos podemos salvar os tubarões da Baía da Ilha Grande!



Alliance for the Amazon and Beyond

Gaia has been committed to building alliances since its inception. In the 1980s, we helped to catalyse an Amazon Network for strengthening collaboration between legal and constitutional experts with indigenous peoples; a Forest Peoples Alliance in Brazil, that united indigenous communities and rubber tappers; and the award-winning COAMA (Consolidation of the Amazon) programme in Colombia. This renewed international Alliance for the Amazon and Beyond (AAB) started in October 2019 as a response to the Brazilian indigenous peoples and grassroots organisations' call for support from international partners to diminish the impacts of the rapid dismantling of the socio-environmental policies and indigenous rights.

Through the bi-monthly meetings, the Alliance has been promoting a safe, nurturing space in its working groups for knowledge exchange and strategic thinking, to identify gaps and synergies, and foster new collaborations. The Alliance has also promoted closer connections between funders and grassroots organisations in Brazil, funding over 70 initiatives this year, such as strengthening the Guarani's capacity to remain connected with their ancestral and cultural roots, while fighting for recognition of their territories and rights.

The lead convenor of the Alliance spent almost three months in Brazil from late October 2023. From the Puyanawa Indigenous territory to the mega-urban sprawl of São Paulo, her travels led her to meet and reconnect with a myriad of allies. These included: Maria Amalia from Fundo Casa, who are now key partners for the AAB, and the Organisation of Indigenous People of the Juruá River (OPIRJ); the Piyáko family from the Ashaninka people, and other indigenous leaders such as Txai Macedo and Severiá Cipassé Xavante, who have held an affectionate alliance with Gaia since the 1980s. Her last stop was to Rio Branco, travelling with Ailton Krenak and visiting the house of Gaia's ancestor and friend, the late rubber tapper and founder of the Forest People's Alliance, Chico Mendes.





At the end of June, Gaia's allies Synchronicity Earth, *Where the Leaves Fall* and Flourishing Diversity hosted the Indigenous philosopher Ailton Krenak and the Selvagem collective from Brazil, in London. It has been over twenty years since Gaia's advisor, friend and mentor, Ailton came to stay at Gaia House in London. A particularly special 'reconnecting' meeting was held at the home of our friends at the Savitri Waney Charitable Trust to take Gaia's allies, former team members and funders on a trip down memory lane. A microphone was passed around the packed living room (reminiscent of Gaia House) and fond anecdotes were shared, amidst laughter and tears. It was an incredibly moving gathering and captured the deeply transformational nature of this forty-year UK-Amazon affectionate alliance.

With the closing of Gaia House last year, it was touching to collectively reflect on how the founding stories of affection between Ailton, Chico Mendes, the Forest Peoples Alliance, other Brazilian and Amazon allies, Gaia and friends, still inspire contemporary collaborations such as the Alliance for the Amazon and Beyond.

In a similar vein of reconnection, in August we welcomed Martin von Hildebrand and Silvia Gomez from Gaia Amazonas. Together, we trawled through the archives from Gaia House, affectionately remembering the people, communities, rivers and forests who participated in envisioning the protection of Indigenous territories in the Colombian Amazon. Thirty-five years later, 28 million hectares of rainforest are still protected under indigenous governance and our affectionate alliance continues to navigate the ongoing challenges together. There was also a fireside chat live-streamed in English and Spanish, for Gaia Amazonas and to gain insight into the origin stories of the two organisations.



BEYOND EXTRACTIVISM

Backing communities & social movements at the front line, to defend their ecological & cultural heritage, & build alternative pathways.



The defence of ecological and cultural heritage, and the building of alternative pathways rooted in diversity and the laws of Nature, are central to all of Gaia’s thematic areas.

We stand in solidarity especially with members of Yes to Life, No to Mining (YLNM), a global solidarity network of and for Indigenous Peoples, impacted communities, local organisations, and networks who are standing up for their Right to Say No to Mining and advancing life-sustaining post-extractive futures. Launched in 2014, YLNM has grown to 70 organisations, communities & platforms, held by three very dynamic, part-time regional coordinators.

A new membership coordinator has been re-engaging groups worldwide, resubscribing the membership in line with the new statement of principles, and plans are afoot to grow the membership in Africa, Oceania and Asia. A face-to-face meeting in Bali from 10–13 October with regional coordinators, joined by members from Mexico, the USA, and Papua New Guinea, refined strategies on key thematic areas: Post-Extractivism, Anti-Greenwashing and Transition Minerals, The Right to Say No, Defend the Defenders and the YLNM Action Fund.

The YLNM Action Fund, continues to thrive, supporting projects within the membership for resistance actions and post-extractive alternative-building, prioritising Indigenous communities and YLNM members, and amplifying resistance stories. Recently, the Action Fund has gone to support resistance in the Cagayan province of the Philippines, where the fishing communities are fighting offshore black sand mining. The grant went to facilitate a series of community discussions with delegates from different areas to document the situation, to plan the next steps of resistance and to build a province-wide campaign. A part of the grant went to provide security and security training, given the attacks on local activists and the increased red-tagging of land/ocean defenders under the new Marcos regime (labelling as terrorist guerrillas and subsequent police/army violence and abductions). Other recent Action Funds involved a solidarity visit of YLNM members to the region of Sulawesi, Indonesia where mining for the transition mineral nickel is destroying the land and sea, and a women’s land defenders caucus on water and territory as part of the REMA network (Network of Affected Peoples by Mining, Mexico).

YLNM supports members with communications and is building capacity in this area. A YLNM member in Portugal, Covas do Barroso, has been in the eye of the storm of a political scandal involving a lithium company, which culminated in the resignation of the prime minister. The YLNM Filipino member Kalikasan People’s Network has been supporting land defenders being criminalised. The Andean member, OPSAL is at the centre of the new push for “green mining” in the lithium triangle (Bolivia, Chile, Argentina).



On Anti-Greenwashing and Transition Minerals, the working group's webinar and position paper on 10 Reasons Certification Schemes are not a Solution (available in both in English and Spanish), circulated widely and even elicited a response from the Initiative for Responsible Mining Assurance (IRMA). YLNM is on the Steering Committee of the Thematic Social Forum on Mining and Extractivism (TSF) and co-convened a workshop on "Stories of Resistance and the Journey Beyond Extractivism" at the 2nd TSF global gathering, held in Semarang, Indonesia. YLNM joined 340 anti-mining activists from 60 countries to reaffirm the right to resist extractivism. A series of powerful workshops addressed issues from novel legal approaches to fighting mining licences, like the use of the Rights of Nature in Los Cedros, Ecuador, to the gendered effects of mining, the pivotal roles of women in resistance and the rising militarisation and criminal violence faced by mining-affected communities.

A key theme at the forum was The Right to Say No to mining. Delegates voiced concern about new aggressive greenwashing tactics coming from corporations and governments, pushing for 'green' mining for the 'Green Transition' and ultimately an intensification of land dispossession and destruction from mining. Ocean defenders, especially those from Fiji and the Pacific Islands, discussed the threat of deep-sea mining and the 'blue economy', bringing destruction to our oceans. On the final day of the forum, delegates made solidarity visits to local communities fighting resource extraction - the Jepara community fighting sand mining, the Dieng mountains where the community is resisting a contaminating geothermal plant, and the Kendeng Mountains where communities are united in fighting cement companies. The women of Kendeng have shown remarkable courage in their protest, cementing their feet together and sitting outside government offices in Jakarta for days on end.



Summary of our plans for 2024

Our activities this next year will centre on our four thematic areas, weaving back the basket of life in collaboration with partners and initiatives across the UK and Ireland, sub-Saharan Africa, the south-west Atlantic, and globally. We will continue to use creative communications and draw on archive materials to influence and inspire strategic audiences, and affirm the importance of our holistic approach to restoring bio-cultural diversity.

A growing community of practice committed to Earth Jurisprudence

- We will be reflecting on Gaia's three-year training courses for African Earth Jurisprudence Practitioners, to understand our current context (both internal and external), to review content and delivery of the course, and to better serve the growing community of practice. A selection process for the fourth iteration of the course will be carried out, for a first in-person gathering with new trainees in November 2024. Gaia will provide regular updates of eco-centric news, initiatives and precedents, and host online gatherings for members of the African Earth Jurisprudence Collective to inform their actions and strengthen solidarity.
- By amplifying the voices of practitioners and the communities they accompany, and documenting inspirational stories of transformation, we will demonstrate how this Earth Jurisprudence approach builds back regenerative Indigenous lifeways and resilience to the climate change, industrial agriculture and extractivism.
- Field visits to practitioners in Benin, Cameroon, Kenya, Uganda and Zimbabwe will nurture closer accompaniment, and strengthen learning centres for Earth Jurisprudence.

Scaling up the protection of sacred lands and waters

- The Amazon Alliance and Beyond (AAB) will continue to build international solidarity and support for Indigenous territories, especially in the Brazilian Amazon. Gaia will host the lead convenor, who facilitates the flow of information between members of the Alliance, the functioning of thematic working groups.
- We will continue to inform different audiences about the whys and hows of protecting Sacred Lands & Waters, including a short film on community process in Tharaka, Kenya. Gaia will draw in funders to support small, community initiatives in sub-Saharan Africa for sacred natural sites, role of traditional custodians and reviving ritual.
- Our focus on sacred seas and the southwest Atlantic will centre on shark conservation, ocean literacy and protecting seascapes, with local partners in Uruguay and southern Brazil. Gaia will collaborate with a nation-wide campaign that poses the question whether sharks are "Dangerous or Endangered?"

Amplifying agro-ecological seed systems and food sovereignty

- A third phase of Gaia's successful UK & Ireland Seed Sovereignty Programme will be designed and funding sought, to continue training up seed savers, making more locally produced, open-pollinated seed available, and reviving forgotten grains.
- Our annual Seed Week will highlight stories and events from all over the world, and experienced seed growers will be invited to partake in another Great Bean Trial and explore varieties that are well adapted to different regions in the UK and Ireland, creating a diverse, sustainable and resilient seed system.
- We Feed The UK, our unique celebration of the custodians of land, soil, sea and seed, will bring photography and poetry to all corners of the British Isles. The Open Eye gallery, Liverpool, will inaugurate events and exhibitions around ten We Feed The UK stories, such as: Agri-culture, a lineage of hedgerow liggering in Cumbria; Cultivating Equality, women working with land in Scotland; In Deep Water, sustainable fishing along the south coast; and Grain Rebels, a food revolution starts with seed in the southwest.
- Across sub-Saharan Africa, through the African Earth Jurisprudence Collective our local partners will continue their work for the revival of Indigenous knowledge and traditional seed diversity.

Supporting community actions for moving beyond extractivism

- Gaia will continue to work closely with the membership coordinator and regional coordinators of the Yes to Life No to Mining (YLNM) network, to secure funding for core costs and the flow of small grants to frontline communities and community organisations defending their lands, waters and lives from mining.
- Gaia will continue to channel small grants in support of protecting the Okavango Delta from fracking. Actions will include tracking and reporting on the fracking situation, legal advice to challenge oil laws, a short video on the role of Okavango Watch, and initial steps for biosphere or other status to protect the sacred Tsodilo Hills.



Financial results for 2023

The results for the year are shown on the Statement of Financial Activities on page 36.

Income

In 2023 Gaia received £1,503,733 total income, an increase of 18% (2022: £1,275,201). Restricted income amounted to £1,433,826 (2022: £1,160,462), or 95% of Gaia's total income (2022: 91%). Unrestricted income amounted to £69,907 (2022: £114,739).

Expenditure

Total expenditure in the period was £1,277,146 (2022: £1,227,406), an increase of 4%. Gaia carries out activities directly and through grants to partner organisations. In 2023 Gaia disbursed £309,675 to partners in grants (2022: 396,494) representing 24% of the total expenditure (2022: 32%).

The cost of raising funds was significantly below the cost from the previous period amounting to £15,410 (2022: £27,498). This is mostly due to less support from fundraising consultants during the year.

Financial position at the end of the year

Restricted funds carried forward were £897,000 (2022: £666,119) and the unrestricted funds balance at the end of the year was £230,756 (2022: £235,050).

The unrestricted fund balance represents just under four months of anticipated expenditure (excluding grants and direct project activities) in 2024, which is in line with the minimum amount set with Gaia's reserves policy.

Financial Management Policies

Reserves policy

Gaia has agreed that to safeguard the continuity of its operations, the level of unrestricted reserves at year-end should be sufficient to cover three to four months of fixed costs for the following year. The forecast for the first four months of the fixed costs cash payments in 2024 is £236,338 as based on our revised budget we need more on reserve as our fixed costs increased. Therefore, Gaia considers that keeping the current reserve at the level of £230,756 is sufficient and in line with Gaia's reserve policy. Gaia recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Grant making policy

Gaia works in partnership with many organisations and networks. Grants paid to partner organisations are made in line with our mission and strategic aims. Gaia monitors all grants in accordance with the relevant partnership agreement. Partnership agreements contain funder requirements in respect of grant management and reporting, as well as safeguarding policies, information on the activities to be supported, budget projections, reporting requirements and a grant disbursement schedule.

Governance & Risk Management

Governance

The Gaia Foundation is established under a Trust Deed, which provides for governance by a Board of Trustees which currently comprises Gaia Trustee Limited. The Board takes responsibility for setting the charity's strategic direction, establishing policy and monitoring performance against objectives. The Board aims to meet four times a year and delegates operational management to the Gaia team, led by the Co-Directors. The Board is unpaid and details of any Board's, or directors of Gaia Trustee Limited, expenses and related party transactions are disclosed in note 5 to the accounts.

The Board of Gaia Trustee Limited has the power to appoint additional Trustees as it considers fit to do so to ensure that all relevant skills and experience are represented on the Board. Our policy on induction of new Trustees is to ensure that all new Board members are provided with background documentation on Gaia and their responsibilities.

Training is provided for all Trustees on an ongoing basis as required.

Risk Management

All of the charity's significant activities are subject to a risk review as part of the initial project assessment process, prior to the commencement of implementation. Major risks are identified and ranked in terms of their potential likelihood and impact. Gaia reviews risks annually and is satisfied that adequate systems and procedures are in place to manage the risks identified. In assessing risk, Gaia recognises that some areas of work require the acknowledgement and management of risk if Gaia is to achieve its objectives.

Gaia has identified its highest risks during the year and has mitigated these as detailed below:

- Inability to raise enough funds to cover fixed costs risk has been mitigated by applying for and securing general support, and by recovering a fair proportion of fixed costs through each programme funding based on overall working hours of project staff.
- The wellbeing of Gaia's Team members while abroad has been attended to by implementing risk assessment for site visits, communicating potential dangers with the team before travel, providing emergency contact details, and working closely with partners to ensure safety during any team visit.
- Programme outcomes being negatively impacted by a partner's inability to deliver projects on time has been mitigated by regular monitoring and internal reporting, regular calls with partners, keeping funders informed, and negotiating project extension periods where applicable. In addition, more monitoring visits to partners took the place during the year.

Key Personnel Statement

The Gaia Foundation values its team and recognises that they are crucial to the effective delivery of our work. Remuneration of key personnel is reviewed and benchmarked on an annual basis by the Trustee, and takes into account length of service, critical skills in key jobs, regional inequities and Gaia's home-working policy, to ensure that salaries are fair and rewarding.

Trustee's Responsibilities Statement

The Trustee is responsible for preparing the Report of the Trustee 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustee 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 Trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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. It is 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 the Trustee and signed on its behalf on 14th August 2024.



Jules Cashford
(Director of Gaia Trustee Ltd)



Cecilia Crossley
(Director of Gaia Trustee Ltd)

Report of the Independent Auditors to the Trustee of The Gaia Foundation

Opinion

We have audited the financial statements of The Gaia Foundation (the 'charity') for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustee is responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of the Trustee

As explained more fully in the Statement of Trustee's Responsibilities, the Trustee is responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We identified that the following laws and regulations are central to the charity: Charities Act 2011, Charities SORP 2019, Health & safety regulations.

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charity.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We identified that the following areas were of high risk:

- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, UK tax legislation, Charities Act 2011 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

Use of our report

This report is made solely to the charity's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustee those matters we are required to state to the Trustee in an auditors' report, and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustee as a body, for our audit work, for this report, or for the opinions we have formed.

Chariot House Limited

Chariot House Limited

Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Chartered Accountants

44 Grand Parade, Brighton

BN2 9QA

Date: 14th August 2024



starts

Statement of Financial Activities

For the year ended 31 December 2023

INCOME & EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £ (Note 2)
INCOME FROM:					
Donations	(Note 3)	67,648	1,424,548	1,492,196	1,266,411
Charitable activities		568	9,278	9,846	7,799
Other income		1,691	-	1,691	991
TOTAL INCOME		69,907	1,433,826	1,503,733	1,275,201
EXPENDITURE ON:					
Raising funds		13,394	2,016	15,410	27,498
Charitable Activities					
Earth Jurisprudence - trainings, advocacy & community-level initiatives		14,605	374,532	389,137	334,129
Seed & Food Sovereignty - capacity building & promotion		289	304,759	305,048	334,765
Sacred Lands & Waters - restoration & public policy making		6,321	281,170	287,491	317,253
Creative Communications - public outreach & influence		27,410	217,719	245,129	71,237
Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives		12,182	22,749	34,931	142,524
TOTAL CHARITABLE ACTIVITIES		60,807	1,200,929	1,261,736	1,199,908
TOTAL EXPENDITURE	(Notes 4, 5, 6, 7)	74,201	1,202,945	1,277,146	1,227,406
NET MOVEMENT IN FUNDS		(4,294)	230,881	226,587	47,795
Reconciliation of funds:					
Fund balances at 01 January 2023		235,050	666,119	901,169	853,374
FUND BALANCES AT 31 December 2023		230,756	897,000	1,127,756	901,169

All amounts relate to continuing activities and there are no recognised gains or losses other than those included in the statement of financial activities.

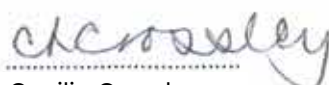
Balance Sheet

As at 31 December 2023

		2023	2022
		£	£
FIXED ASSETS			
Tangible fixed assets	(Note 8)	1,985	3,185
CURRENT ASSETS			
Debtors	(Note 9)	13,595	7,276
Cash		1,171,558	934,934
TOTAL CURRENT ASSETS		1,185,153	942,210
CREDITORS			
(amounts falling due within one year)	(Note 10)	59,382	44,226
NET CURRENT ASSETS		1,125,771	897,984
TOTAL ASSETS LESS CURRENT LIABILITIES		1,127,756	901,169
THE FUNDS OF THE CHARITY			
Restricted funds	(Note 11)	897,000	666,119
Unrestricted funds		230,756	235,050
Total charity funds	(Note 13)	1,127,756	901,169

The Financial Statements were approved by the Trustee and signed on its behalf on 14th August 2024.


Jules Cashford
(Director of Gaia Trustee Ltd)


Cecilia Crossley
(Director of Gaia Trustee Ltd)

Statement of Cash Flows

For the year ended 31 December 2023

	Total 2023	Total 2022
	£	£
Net cash from operating activities	(Note 12) 238,167	61,208
Cash flows from investing activities:		
Purchase of equipment	(1,543)	(1,862)
Net cash used in investing activities	(1,543)	(1,862)
Change in cash and cash equivalents in the reporting period	236,624	59,346
Cash and cash equivalents at the beginning of the reporting period	934,934	875,588
Cash and cash equivalents at the end of the reporting period	1,171,558	934,934

Notes to the accounts

For the year ended 31 December 2023

1. Accounting policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year, is set out below.

1.1 Basis of preparation

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets. The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

At the time of approving the financial statements, the Trustee has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

1.2 Income

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

Grants are recognised in the statement of financial activities when there is evidence of entitlement, which will usually exist when the formal offer of funding is communicated in writing to the charity. When grants are subject to specific terms and conditions, such as performance-related conditions, grants will be recognised when such conditions are met by charity.

Donations received are recognised in the statement of financial activities when received together with any related tax credits.

Investment income, such as Income from interest and royalties, is recognised in the financial statement when its receipt is probable, and the amount receivable can be measured reliably.

Legacies are recognised in the statement of financial activities either at the time the charity being notified of an impending distribution, or the legacy being received, whichever is earlier.

1.3 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any vat which cannot be fully recovered, and is classified under the headings in the statement of financial activities to which it relates.

Costs of charitable activities include direct expenditure incurred through grants to partners and operational activities together with allocated support costs. Grants payable to partner organisations are recognised in the period they are payable. In accordance with Charities SORP- FRS 102, the charity reports its charitable expenditure by its five areas of work. Expenditure have been allocated directly to the relevant area of work.

Notes to the accounts (continued)

For the year ended 31 December 2023

Support costs, which include central functions such as Finance, HR and IT, as well as separately identified governance cost (examination, trust secretarial and legal advice cost), have been allocated to the areas of work on the basis of staff headcount.

Expenditure on raising funds includes the costs of all fundraising activities and events as well as the costs of raising donations.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustee in furtherance of the general objectives of the charity.

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.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets below a cost of £500 are not capitalised.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	25% per annum straight line
Office equipment	20% per annum straight line
Fixtures and fittings	20% per annum straight line

Where any capitalised assets were purchased through restricted funding, the asset will be written off over the project period.

1.6 Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the duration of the lease.

1.7 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Sterling at the rates of exchange ruling at the balance sheet date. Where restricted funds are received, held and disbursed in foreign currency, without conversion into Sterling, transactions are stated at the same exchange rate, derived from the opening balance or average rates applying to restricted income received during the year. Exchange differences are taken into account in arriving at the net income for the year.

1.8 Taxation

The charity is exempt from tax on its charitable activities. The charity is potentially exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively to charitable purposes.

1.9 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustee is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

Key Judgements and estimates

The trustee does not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.10 Financial instruments

The charity has only financial asset and 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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepared net of any discounts due. A provision for impairment of debtors is established when there is evidence that the amounts due will not be collected according to the terms of the original contract.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.11 Pension contributions

Eligible employees are auto-enrolled into the NEST workplace pension scheme. As an employer Gaia contributes 4% to employees' pension pots with eligible employees receiving tax relief on their contribution to meet 8% minimum set up by the government.

Notes to the accounts (continued)

For the year ended 31 December 2023

2. Statement of Financial Activities 2022 by type of income

INCOME & EXPENDITURE	Unrestricted Funds £	Restricted Funds £	Total 2022 £
INCOME FROM:			
Donations	112,853	1,153,558	1,266,411
Charitable activities	895	6,904	7,799
Other income	991	-	991
TOTAL INCOME	114,739	1,160,462	1,275,201
EXPENDITURE ON:			
Raising funds	26,301	1,197	27,498
Charitable Activities			
Earth Jurisprudence - trainings, advocacy & community-level initiatives	11,614	322,515	334,129
Seed & Food Sovereignty - capacity building & promotion	2,427	332,338	334,765
Sacred Lands & Waters - restoration & public policy making	16,095	301,158	317,253
Creative communications - public outreach & influence	22,047	49,190	71,237
Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	57	142,467	142,524
TOTAL CHARITABLE ACTIVITIES	52,240	1,147,668	1,199,908
TOTAL EXPENDITURE	78,541	1,148,865	1,227,406
NET MOVEMENT IN FUNDS	36,198	11,597	47,795
Fund balances at 01 January 2021	198,852	654,522	853,374
FUND BALANCES AT 31 December 2022	235,050	666,119	901,169

Notes to the accounts (continued)

For the year ended 31 December 2023

3. Donations

The Gaia Foundation gratefully acknowledges receipt of the following grants and donations:

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Individual donations	13,589	53,959	67,548	20,346
Grants from Government bodies, Trusts, Foundations and NGOs				
Swift Foundation	48,275	-	48,275	48,940
Samworth Foundation	5,000	55,000	60,000	104,247
NHCF: Putnam Family Foundation	-	78,277	78,277	81,523
A Team Foundation	-	100,000	100,000	50,000
Rockefeller Philanthropy Advisors	-	177,368	177,368	344,324
Rockefeller Brothers Fund	-	41,200	41,200	41,288
Thirty Percy Foundation	-	50,000	50,000	100,000
TreeBeard Trust	-	30,000	30,000	-
The Planet Heritage Foundation	-	44,706	44,706	-
Guernsey Overseas Aid and Development	-	27,199	27,199	3,254
Garfield Weston	-	80,000	80,000	-
Rothschild Foundation	-	27,000	27,000	-
Crucible Foundation	-	100,000	100,000	-
The Roddick Foundation	-	50,000	50,000	-
Ennismore Foundation	-	32,000	32,000	-
Hans Wilsdorf Foundation	-	122,377	122,377	-
Synchronicity Earth	-	31,881	31,881	-
Other grants	784	323,581	324,365	341,889
Total Donations	67,648	1,424,548	1,492,196	1,266,411

Notes to the accounts (continued)

For the year ended 31 December 2023

4. Charitable Activities

The charity is achieving its objectives by delivering trainings, advocacy and community-level initiatives for Earth Jurisprudence, building capacity and promotion of seed and food sovereignty, public policy making for indigenous rights, sacred lands and waters, creative communications for public outreach and influence and small grants and innovative alternatives to move beyond extractivism.

Expenditure	Raising funds	Earth Jurisprudence - trainings, advocacy & community initiatives	Seed & Food Sovereignty - capacity building and promotion	Sacred Lands & Waters - restoration & public policy making	Creative communications - public outreach & influence	Beyond Extractivism - small grants & innovative alternatives	support costs to apportion	Total 2023 £	Total 2022 £
							(Note 4b)		
Grants (Note 4a)	-	111,788	-	197,922	-	(35)	-	309,675	396,494
Office cost	-	302	409	43	-	-	19,707	20,461	23,374
Staff cost	10,069	113,755	179,802	3,006	81,406	13,515	52,542	454,095	430,442
Consultants & professional fees	2,982	117,502	18,973	72,099	20,394	13,844	15,894	261,688	237,224
Communication & IT	-	946	1,958	851	1,045	-	4,880	9,680	9,907
Travel & Subsistence	3	16,128	13,192	9,110	3,171	1,143	1,301	44,048	53,375
Conferences & Venues	-	5,946	7,126	3,541	1,815	-	1,660	20,088	22,078
Public Engagement	530	697	17,617	589	120,038	4,556	339	144,366	60,541
Foreign exchange (gains)/losses	-	-	-	-	-	-	13,045	13,045	(6,029)
	13,584	367,064	239,077	287,161	227,869	33,023	109,368	1,277,146	1,227,406
Re-allocation of support cost (Note 4b)	1,826	22,073	65,971	330	17,260	1,908	-	-	-
Total Expenditure	15,410	389,137	305,048	287,491	245,129	34,931	-	1,277,146	1,227,406
2022	22,498	334,129	334,765	317,253	71,237	142,524	-	1,227,406	1,088,880

Notes to the accounts (continued)

For the year ended 31 December 2023

4a. Grant funding activities

Partner organisation	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Sacred Lands & Waters - restoration & public policy making	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2023 £	Total 2022 £
EarthLore, South Africa	37,836	-	-	37,836	7,000
IPACC, South Africa	-	-	(7,697)	(7,697)	21,991
OCC, Uruguay	-	9,137	-	9,137	28,985
IBJ, Brazil	-	17,391	-	17,391	16,999
AidWatch, Australia	-	-	7,202	7,202	9,908
NEMA, Brazil	-	-	-	-	61,691
AFRICE, Uganda	22,978	-	-	22,978	8,648
GRABE, Benin	25,010	-	-	25,010	14,833
SALT, Kenya	25,964	-	-	25,964	20,866
IBRACON, Brazil	-	58,765	-	58,765	52,804
Ché Wirapitá, Uruguay	-	100,112	-	100,112	48,018
CND, Uruguay	-	11,441	-	11,441	21,413
Oikologia, UK	-	-	-	-	31,350
Alliance Earth, USA	-	-	-	-	18,735
Other grants	-	1,076	460	1,536	33,253
Total grants	111,788	197,922	(35)	309,675	396,494

The negative balance under Beyond Extractivism activity is due to £7,697 grant return from the IPACC released in 2022.

Notes to the accounts (continued)

For the year ended 31 December 2023

4b. Support costs

All support cost of £109,368 (2022: £76,702) is apportioned between the areas of work on the basis of the staff headcount and includes the governance cost of £11,090 (2022: £8,205). Governance cost as a general cost of running the charity includes the audit fee of £7,800 (2022: £7,200).

Support costs	Raising funds	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Seed & Food Sovereignty - capacity building and promotion	Sacred Lands & Waters - restoration & public policy making	Creative communications - public outreach & influence	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2023 £	Total 2022 £
Governance	185	2,238	6,690	33	1,750	194	11,090	8,205
Communication & IT	82	985	2,943	15	770	85	4,880	6,790
Finance	478	5,785	17,288	87	4,523	500	28,661	10,362
Facilities	288	3,485	10,417	52	2,725	302	17,269	25,381
Human Resources	793	9,580	28,633	143	7,491	828	47,468	25,964
Total	1,826	22,073	65,971	330	17,259	1,909	109,368	76,702
2022	666	13,579	50,210	2,321	8,207	1,719	76,702	

5. Trustee

No trustees received any remuneration for their services as Trustee during the year. £39 was reimbursed for one trustee's travel expenses during the period (2022: NIL).

6. Related Parties

During the year, no other related party transactions (2022: NIL).

Notes to the accounts (continued)

For the year ended 31 December 2023

7. Staff Costs

Employee costs during the year:	2023	2022
	£	£
Salaries	407,471	381,949
National insurance	33,544	31,466
Pension	12,575	10,738
Other staff related costs	505	6,289
Total staff costs	454,095	430,442

The average number of employees on a Full Time Equivalent Basis during the year was 10 (2022: 10) with the average number per headcount during the year being 14 (2022: 14). The number of employees whose emoluments were over £60,000 was one (2022: nil). Key management personnel, being the Co-Directors, the Head of Finance and HR, received remuneration totalling £168,457 (2022: £159,620) which includes gross salaries, employers national insurance and employers pension contributions. The pay has been recommended and approved by the board.

8. Tangible Fixed Assets

	Fixtures, fittings and computer equipment £
Cost	
As at 01 January 2023	16,699
Additions	1,543
Disposals	-
As at 31 December 2023	18,242
Depreciation	
As at 01 January 2023	13,514
Charge for the year	2,743
Disposals	-
As at 31 December 2023	16,257
Net book value	
As at 31 December 2023	1,985
As at 31 December 2022	3,185

Notes to the accounts (continued)

For the year ended 31 December 2023

9. Debtors

	2023	2022
	£	£
Accrued Income	437	876
Prepayments	5,461	6,400
Other debtors	7,697	–
Total debtors	13,595	7,276

10. Creditors

	2023	2022
	£	£
Accruals	45,579	24,672
Other Creditors		
Credit card	1,203	242
Creditors control account	1,116	6,430
HMRC (PAYE)	9,179	9,512
Pension	2,305	3,370
Total creditors	59,382	44,226

Notes to the accounts (continued)

For the year ended 31 December 2023

11. Restricted funds

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Balance at 1 January 2023 £	Grants received £	Expenditure £	Balance at 31 December 2023 £
Oceans5 / Rockefeller Philanthropy Advisors Un Solo Mar, marine protected areas (Uruguay, Brazil)	42,804	-	(42,804)	-
Wyss Foundation / Rockefeller Philanthropy Advisors Mar Azul Uruguay, marine protected areas (Uruguay)	-	48,807	(44,306)	4,501
Sharks Conservation Fund Pilot Project, sharks conservation (Uruguay, Brazil)	29,940	128,561	(131,302)	27,199
The Planet Heritage Foundation Research, investigation and education	-	44,706	(44,706)	-
NHCF: Putnam Family Foundation Earth Jurisprudence, Sacred Lands & Waters	71,776	78,277	(72,677)	77,376
Rockefeller Brothers Fund Earth Jurisprudence, Sacred Lands & Waters	18,158	41,200	(34,471)	24,887
Hans Wilsdorf Foundation Earth Jurisprudence, Sacred Lands & Waters	-	122,377	-	122,377
The Savitri Waney Charitable Trust Seed & Food Sovereignty (UK & Ireland)	29,590	5,000	(34,590)	-
Ennismore Foundation We Feed the UK (WFTUK)	-	32,000	(32,000)	-
Rothschild Foundation We Feed the UK (WFTUK)	-	27,000	(3,326)	23,674
Guernsey Overseas Aid & Development EarthLore community-level imitative	3,254	27,199	(30,453)	-
A Team Foundation Seed & Food Sovereignty (UK & Ireland), WFTUK, Cultivating Resilience in Farming System (Europe)	41,903	100,000	(65,612)	76,291
Crucible Foundation Seed & Food Sovereignty, WFTUK, Earth Jurisprudence	-	100,000	(16,978)	83,022
Samworth Foundation Seed & Food Sovereignty (UK & Ireland)	86,186	55,000	(62,121)	79,065
Thirty Percy Foundation Seed & Food Sovereignty (UK & Ireland)	66,600	50,000	(109,262)	7,338
Be the Earth Seed & Food Sovereignty (UK & Ireland)	8,664	15,000	(23,664)	-
Treebeard Trust Seed & Food Sovereignty (UK & Ireland)	18,696	30,000	(48,696)	-
Garfield Weston Seed & Food Sovereignty (UK & Ireland)	-	80,000	-	80,000
The Roddick Foundation Seed & Food Sovereignty (UK & Ireland), WFTUK, Cultivating Resilience in Farming System (Europe)	-	50,000	(17,347)	32,653
Other restricted funds Various programmes (see note below)	248,548	398,699	(388,630)	258,617
	666,119	1,433,826	(1,202,945)	897,000

Note: Other restricted funds include small grants below £20,000, as well as grants where the donor requested to remain anonymous in any public information or published materials.

Notes to the accounts (continued)

For the year ended 31 December 2023

12. Reconciliation of net cash flow from operating activities

	2023 £	2022 £
NET MOVEMENT IN FUNDS: Net (expenditure)/ income for the reporting period (as per the statement of the financial activities)	226,587	47,795
Adjustments for:		
Depreciation charges	2,743	4,919
(Increase) / Decrease in debtors	(6,319)	(1,979)
Increase / (Decrease) in creditors	15,156	10,473
Net cash provided by/ (used in) operating activities	238,167	61,208

13. Analysis of net assets between funds

As at 31 December 2023 cash and debtors held as restricted funds amounted to £929,052. During 2023 The Gaia Foundation received grant income for projects that continue in to 2024. At the year-end these funds were held as restricted, to be applied to specific projects in 2024.

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	1,985	-	1,985
Current assets	256,098	929,055	1,185,153
Creditors: amounts falling due within one year	(27,327)	(32,055)	(59,382)
	230,756	897,000	1,127,756

14. Pension

During 2023 the following contributions were made by The Gaia Foundation to the NEST workplace pension scheme, with December contribution of £1,115 remaining as a liability at the end of the year.

	2023 £	2022 £
Employer pension contribution	12,575	10,738





Postal Address:
44 Grand Parade
Brighton BN2 9QA
www.gaiafoundation.org

Charity no: 327412

THE GAIA FOUNDATION

England & Wales - Charity number 327412

Accounts



Annual Report and Financial Statements

for the year ended
31 December 2022

Upholding Indigenous Wisdom & Earth- Centred Perspectives

Charity registration number 327412



Contents

Summary of 2022 Activities	6
Financial Results	23
Auditor's Report	26
Statement of Financial Activities	30
Balance Sheet	31
Statement of Cash Flows	32
Notes to the Accounts	33

We are especially grateful to funders that have supported the work of Gaia and our global partners during this year, in particular: A Team Foundation, Bertha Foundation, Be the Earth, Dixon Foundation, Guernsey Overseas Aid & Development Commission, Karibu Foundation, Marin Community Foundation, Mortenson Family Foundation, New Hampshire Charitable Foundation and Putnam Family Foundation, Planet Heritage Fund, Rettet den Regenwald, Rockefeller Brothers Fund, Rockefeller Philanthropy Advisors and Wyss Foundation, Sacred Fire Foundation, Samworth Foundation, Sherwood Forest, Shark Conservation Fund and Oceans5, Synchronicity Earth, Swift Foundation, The Rufford Foundation, The Savitri Waney Charitable Trust, Thirty Percy, Treebeard Trust, Unicorn Grocery, Unitarian Universalist Association (UUA), Tudor Trust and to private donors and the many individuals who show their support to our work through annual or monthly donations.

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We would like to acknowledge and express huge gratitude to the other persons who provide important behind the scenes support, our valued consultants and our talented interns and volunteers. A particular thanks to members of the team who have moved on from Gaia during this year.



Governance & International Advisors

Directors of Gaia Trustee Ltd – the sole trustee of The Gaia Foundation

Sulemana Abudulai,

Specialist in land economy and natural resource management, Trustee of the African Biodiversity Network.

Jules Cashford,

Writer, lecturer, celebrated author of books on mythology; and a member of the International Association of Analytical Psychology.

Cecilia Crossley,

Chartered Accountant, experienced in International Development. Founder of the social enterprise From Babies with Love.

Silvia Gomez,

Anthropologist, trainer in Holistic Science and Economics for Transition, and Director of Gaia Amazonas, Colombia.

Edward Posey, OBE,

Trustee of the Wilderness Foundation UK, the Wilderness Leadership School South Africa and the Green Belt Movement International.

Philippe Sibaud, (resigned 31st January 2023)

Business entrepreneur, writer, and currently running a microfinance institution in Malawi, supporting small farmers and local market traders.

Tracy Worcester,

Ecologist, campaigner for farmer's land rights and against factory farming.

Roger Northcott,

Trust Secretary

Associates & Advisors – longstanding colleagues and providers of strategic advice and guidance, who often work on inspiring initiatives with Gaia

Nnimmo Bassey, Poet, activist, and director of ecological think-tank the Health of Mother Earth Foundation, Nigeria

Maggie Baxter OBE, Independent consultant in the voluntary sector, Trustee of the Green Belt Movement International, UK

Colin Campbell, Traditional doctor, Herbalist, Botswana

Angela Cordeiro, Agronomist & advisor to grassroots social movements, Brazil

Nigel Crawhall, Sociolinguist, UNESCO Chief of Section for Small Islands and Indigenous Knowledge, South Africa

Professor Tony Cunningham, Ethno-ecologist, Australia/South Africa

Dr Irwin Friedman, Leader in Primary Healthcare, South Africa

Lara Lutzenberger, Biologist and environmental consultant, Brazil

Peter MacFadyen, Social and ecological justice activist, founder of Sustainable Frome, UK

Mariana Gomez, Anthropologist, regional coordinator for YLNM, Colombia

Dr Stephan Harding, Resident Ecologist & MSC Coordinator, Schumacher College, UK

Dr Martín von Hildebrand, Ethnologist, Founding Director of Gaia Amazonas, Colombia

Ailton Krenak, Indigenous leader, Brazil

Satish Kumar, Former Jain monk, Editor of Resurgence, UK/India

Joanna Macy, Ecophilosopher, author, teacher of The Work that Reconnects, USA

Juan Mayr, Former Minister for the Environment, Colombia

Professor Jacqueline McGlade, Former Chief Scientist, United Nations Environment Programme, UK/Kenya

Dr Andrew Muir, Founding Director of the Wilderness Foundation, South Africa

Dr Vandana Shiva, Physicist, activist, Founding Director of the Research Foundation for Science, Technology and Ecology, India

Professor Gurdial Singh Nijar, International lawyer & biodiversity negotiator, Malaysia

Theo Sowa, CBE, Chief Executive Officer, African Women's Development Fund (AWDF), Ghana

Dr Melaku Worede, Agronomist, former Director of the Plant Genetic Resource Centre, Ethiopia

Our Vision

The Gaia Foundation envisages a new era in which humans have restored a respectful and mutually enhancing relationship with the Earth, our source of life, and with each other.

Our Mission

Our mission is to revive cultural and biological diversity in order to restore the resilience of ecosystems, communities and ecologically compliant economies and governance systems, linked up into social movements for systemic transformation.

Gaia is working with partners across Africa, South America, Asia and Europe, to revive healthy ecosystems, enhance traditional knowledge and practices for seed, food and water sovereignty, and to strengthen community self-governance. This enables communities to become more resilient so that they can better withstand forces that undermine their ecological and cultural integrity. Together, we work with coalitions and movements to enhance our collective ability to bring about systemic transformation of the dominant industrial growth economy. Our partners range from small-scale initiatives to organisations, networks and movements, all of whom work closely with local communities.

Gaia is the name of the ancient Greek Mother Goddess Earth, and also the name of James Lovelock's 'Gaia Hypothesis', which recognises that our Earth is a living, self-regulating whole.

Strategic Aims & Programme Areas

Gaia makes a longterm commitment with our partners to address the root causes of today's most pressing ecological, social and economic challenges. We focus on building ecological and community resilience, advocacy and public outreach, the provision of learning opportunities, the sharing of good practice and innovation, and the strengthening of networks, movements and alliances, in line with our charitable objectives and aims. Our four key programme areas are:

- **Earth Jurisprudence:** Spreading the philosophy and practice of Earth Jurisprudence, through experiential learning, immersive trainings, and practice-based policies.
- **Sacred Lands & Waters:** Protecting indigenous sacred natural sites and territories and the rights of traditional custodians, and supporting habitat restoration.
- **Seed, Food & Climate Change Resilience:** Supporting small farmers, especially women, to enhance their traditional knowledge and seed varieties, to be food secure and to safeguard diversity.
- **Beyond Extractivism:** Backing communities and social movements at the front line, to defend their ecological and cultural heritage and build alternative pathways.

EARTH JURISPRUDENCE

Spreading the philosophy & practice of Earth Jurisprudence, through experiential learning, immersive trainings, & practice-based policies.



Earth Jurisprudence is at the heart of our work – it names and recognizes Earth as the source of laws and ethics that govern and sustain life. Indigenous traditions derive their customary laws and governance systems from observing these laws. This has enabled them to sustain their ecosystems, food systems, economies and lifeways for generations, as coherent bio-cultural systems. And, where these customary laws and governance systems are lived by, the rights of Nature are inherently recognized and respected.

Gaia’s work with African partners nurtures the capacity and confidence of Earth Jurisprudence practitioners to accompany indigenous communities to build climate change resilience, to regenerate traditional knowledge and customary governance, and to strengthen seed/food sovereignty which in turn strengthen local economies. Central to this endeavour is Gaia’s unique, three-year training course for Earth Jurisprudence practitioners and our accompaniment in their community work.

For our training course, after a lengthy period of lockdowns and virtual-only gatherings, we were delighted to hold two in-person retreats in 2022, in collaboration with the South African Sijama programme and the Proteus Initiative with its stunning wilderness area known as Towerland. The first retreat was limited to previous graduates of Gaia’s training course, who are developing and growing an African Earth Jurisprudence Collective to host and guide their community of practice. Through ritual and wilderness immersion, guided by Niall and Colin Campbell of Sijama, the group revitalised personal practices which help to build resilience, and they discussed the composition of a Council to hold and guide the vision of the African Earth Jurisprudence Collective. The Council has since agreed on a visual identity with a new logo, plus dedicated website coming soon. It is also exploring what shape and form a fourth round of Earth Jurisprudence Trainings might take.

The second retreat was another deeply enriching Towerland wilderness immersion retreat, facilitated by Colin and Niall, with lots of time in the mountains, explorations of the Four Nations of the Ancestors and learning the language of Nature. Christian Jitar (EJ3) of Cameroon shared this reflection upon his return home from the Towerland retreat: ***“I have been engaged in the school of life, grounding me to keep balance and harmony with nature, humans and the bigger web of life.”***

Virtual retreats have now become an integral part of the Earth Jurisprudence training course. A 4-day process in May, facilitated by Sue Davidoff and Allan Kaplan of Proteus Initiative, took a dive into the microcosmos (the life of bacteria, fungi, moss and soil) deepening the

“The trainings are giving me way more than I had anticipated... It’s becoming a way of life and I’m drawn to doing this, it’s a real pleasure... I’m going back to my home with a positive mindset and I will start exploring how to build resilience in my community.”



group's ecoliteracy, while also enriching their sensitivity and listening skills as community facilitators. In July our theme was life-sustaining systemic alternatives to the dominant and destructive industrial growth system. Facilitated by Liz and Carlotta, the group contrasted the myriad failings of the capitalist paradigm with the alternatives, the generative culturally and ecologically aligned ways of organising ourselves as human communities within the wider family of life. Guests were invited to share their experience from India and Africa.

We are delighted at how the African Earth Jurisprudence Collective is starting to gain visibility, reaching new audiences and stimulating more interest in our pioneering community of practice. A series of three short films have been released, in collaboration with Animator Tim Hawkins, featuring Simon Mitambo in Kenya, Method Gundidza in Zimbabwe and Dennis Tabaro in Uganda.

We also launched a beautiful 'Earth Jurisprudence Explainer' animation, narrated by Nnimmo Bassey, the renowned Nigerian poet and eco-activist, which unpacks the life and vision of Thomas Berry. We received warm responses from partners and allies – **'Flawless poetry and very insightful narration'; 'This animation is so moving. I felt emotional watching it. Amazing work.'; 'A lovely 3-minute reminder. we need to be Earth-centred rather human-centred. Seems more and more obvious now.'** We look forward to launching the final two animations in early 2023!

Gaia's programme lead, Carlotta Byrne, and some of the Earth Jurisprudence Practitioners have given public talks, shared stories and been featured in articles, reaching old and new friends – through channels such as Resurgence magazine, Terralingua, Mongabay, the Daily Maverick (a leading South African news site), the Uruguayan SEA (Sustentabilidad en Acciones) magazine, the Catalan Environmental Law Journal. Gaia's chapter in Naturlagen (The Laws of Nature), a Swedish book written by Pella Thiel and Henrik Hallgren, and Appolinaire OUSSOU LIO's article for Pella's Faith for Ecocide Law book, were both published this year. A piece by Method Gundidza has been selected as one of 50 articles from southern Africa reporting on the systemic alternatives for transformative change proposed by the Climate Justice Charter. Other stories, on Weaving Solidarity and Hope, and Reviving our Ritual Ceremonies, are included in the GTAMap (Global Tapestry of Alternatives): an open-source collaborative mapping platform that makes visible networks of Alternatives around the globe.

The post-pandemic era has also seen participation at both online and in-person conferences, such as the Forum for Wellbeing in France, the Ecological Law and Governance Association Symposium, and the the global gathering of the Global Alliance for the Rights of Nature. Gaia and the practitioners are called upon because of the particular practice based perspective and experience – a holistic approach to reviving indigenous lifeways and customary governance, and an antidote to western development without getting stuck in the legal realms of Nature Rights.





The grassroots work of reviving customary ecological governance requires significant time and capacity from Gaia’s small team, as we accompany the community work being led or inspired by Earth Jurisprudence practitioners in Africa.

Our Ugandan partners AFRICE and ANARDE are still awaiting final approval from the Attorney General’s Office for implementation of the Bagungu Customary Law Bill. This landmark case for the rights of Nature and customary laws in Uganda was shared by lawyer Frank Tumusiime of ANARDE, at the 11th UN Harmony with Nature Dialogues in April. Our Kenyan partner, SALT, is on a similar path working with Tharakan communities to bring greater recognition of their respective clans, and re-establishing a traditional learning centre for elders to teach young people their ancestral knowledge, wisdom and traditional skills.

In Zimbabwe the community of Bikita, accompanied by EarthLore, has reached the stage of mapping their eco-cultural knowledge – a stepping stone towards the documentation of customary laws in due course. As hoped, the mapping process has stimulated a lot of reflection and commitment to reviving the local sacred natural sites, the customary rituals and laws. While in West Africa our partner GRABE-Benin has developed their agroecological farm as a learning centre for both agroecology and for training young people in Earth Jurisprudence, using the forest and wild places where young people find their Gaia ‘sit spot’ and vigil. Gaia is helping to source materials in French for this innovative learning centre and regional African node for Earth Jurisprudence.

Finally, our monthly Earth Jurisprudence Updates are reaching a growing readership. The Updates regularly include articles and webinars featuring advocacy from graduates of the Earth Jurisprudence Trainings, alongside other international initiatives to catalyse transformation towards Earth-centred ways of being in the world. We have received some lovely feedback from readers, with one lawyer-subscribe recently commenting “Your Earth jurisprudence email updates are balm for my soul!” Readers include activists, organisations and academics within the Rights of Nature field, as well as “nature writers” (including Robert Macfarlane) and funders.

SACRED LANDS & WATERS

Protecting sacred natural sites & territories, healthy waters & oceans, through legislation, policy, inter-generational learning & habitat restoration.



The Un Solo Mar initiative for marine conservation in Uruguay and southern Brazil, funded by Oceans5, has successfully completed its 2nd year. There was a weeklong exchange in February involving government authorities, marine scientists and journalists, bringing to life the vision of creating a network of Marine Protected Areas in this part of the southwestern Atlantic.

As the pandemic restrictions lifted, there could be in-person advocacy and awareness raising with local and national government, scientists, local fishers, sports and recreational users; as well as an itinerant photo exhibition, community events and fun, educational ways for children and adults to get a sense of the beauty and awe of the marine life and waters connecting the two countries. In Uruguay the pressures of illegal fishing led to training days co-organised with Global Fishing Watch (GFW) for government officials, marine experts and navy personnel could learn about using technology to keep their eyes on the high seas, to monitor human action and illegal fishing boats. There has been a noticeable shift in interest from the Uruguayan government during the year, thanks to the mindful work of the Un Solo Mar project in accompanying without pushing. This was evident at the UN Ocean Conference in Lisbon, where the Environment Minister made Uruguay's first international announcement of its commitment to create new coastal and offshore Marine Protected Areas – a sign of hope for the southwest Atlantic.

At the end of 2022, we were delighted to celebrate the start of two exciting new projects in Uruguay and in Brazil's Ilha Grande Bay, supported by Sharks Conservation Fund, for the protection of sharks and rays. The projects are led by new partners for Gaia's global network, the Instituto Brasileiro de Conservação da Natureza (IBRACON) and Che Wirapitá. The projects will collaborate with government authorities for the preservation of marine habitats, engage with coastal communities and local fishers, and launch campaigns to turn the tide of public opinion – showing that there is a different way of relating to sharks, for a future where humans live in harmony and not in domination of the ocean and all marine life.

Programme lead, Fiona Wilton is also working with a small international group to develop principles for a Declaration for the Rights of Antarctica, part of the urgent need to protect the the community of life and the awe-inspiring lands, ice, waters and skies of this southern continent, which are under dire threat from climate change and human pressures.





Alliance for the Amazon and Beyond

2022 was a year of beautiful reconnections and strengthening for the Alliance for the Amazon and Beyond (AAB), supported by Full Circle Foundation and Synchronicity Earth. The Alliance Coordinator, Grace Souza, made a two-month visit to her home country, Brazil, to take part in an indigenous peoples' gatherings, cultural exchanges and strategic planning, including the General Assembly of the Commission Guarani Yvyrupa (CGY) in São Paulo and the Articulation of Indigenous Peoples in Brazil (APIB)'s Free Land Camp in Brasilia. We were thrilled that she was able to re-connect with long term Gaia allies and family members of some of our early Associates, such as lawyer Carlos Marés, Lara Lutzenberg (Jose Lutzenberger's daughter), Mary Allegrette, and Inimá Krenak (Ailton Krenak's daughter).

However, this was also a year marked by tension in the run-up to the Brazilian general elections. Illegal wildcat miners, loggers, land grabbers, and agribusiness expansionists, incentivised by the lack of conservation and control measures, kept invading Indigenous People's territories and protected areas. The government tried to move forward with legislative measures to 'legalise' those actions while also turning a blind eye to the high record level of deforestation. In response to these threats, the Alliance supported emergency requests from the Guarani Mbya on two occasions and once from the Guarani Kaiowá.

Members of the AAB working groups' - Drivers of Deforestation, Legal Strategies, Front-Line Defenders Security and Funding Facilitation - have praised the Alliance for stimulating the exchange of knowledge and experiences between international organisations, national and local ones. They appreciate and value the space the Alliance holds, promoting critical exchange of ideas and nurturing partnership, and the capacity to quickly mobilise members. An external consultant now supports the Alliance work and its mailing list, with +300 subscribers, which is a trusted source of information to a varied group of activists, journalists, academics, NGOs, Foundations and other coalitions and networks.





SEED, FOOD & CLIMATE CHANGE RESILIENCE

Supporting small farmers, especially women, to enhance their indigenous knowledge & seed varieties, to be food sovereign & to safeguard diversity.



We're proud to say that across the UK and Ireland, Gaia has: trained 1,679 growers in seed production; supported 41 growers to produce commercially; nurtured 72 community growers to produce seed; and supported 100 growers to introduce 290 new varieties.

Things continue to go from strength to strength for our home-grown Seed Sovereignty Programme. The start of the year saw the launch of an Intermediate Training Programme, coordinated by the regionally based team and facilitated by a range of experts. Spaces quickly sold out, highlighting the demand for developing seed saving skills across the UK & Ireland and the strong reputation of the Programme to deliver.

With in-person events back on offer the Seed Sovereignty Programme team have been out in force. Starting with the Oxford Real Farming Conference in January, a magnet for the UK's regenerative farming movement, Gaia's team were invited to join different panel discussions and seed felt more embedded into all the narratives of food sovereignty. The team were also active in the Let's Liberate Diversity pan-European conference in Hungary, the Organic Matters Conference in Manchester, the Totally Terrific Tomato Festival in Dublin, the Good Food Good Farming March in London; and secured a prime feature on the legendary BBC Radio 4 show Gardeners' Question Time.

A Quiet Revolution was our first short film to be released in 2022, Following our south-east coordinator Helene Shulze, the film celebrates the work of London's little-known urban seed savers and the London Freedom Seed Bank, which connects the city's seed custodians. Urban seed savers are adapting hundreds of crop varieties to unique urban climates, providing healthy, nutritious food for communities that have been failed by the industrial food system. The film features Dee Woods from Granville Community Kitchen in Northwest London, the work of Garden of Earthly Delights in Hackney, Sydenham Garden and Glengall Wharf Garden.



Later in the year, during Harvest time, we released a film capturing the story of the Leakey family and a French dwarf bean collection bred by the late Professor Colin Leakey, now in the hands of his daughter to continue. Thanks to connections fostered by the programme, British grown pulses and beans producer Hodmedods are now looking to trial the beans.

Beans have also been a theme in Scotland where Coordinator Richie Walsh has purchased a small quantity of broad beans from New Zealand having discovered their Scottish origin. His journey to repatriate the 'Scottish' broad bean back to Scotland starts here. This year also saw the launch of the Scottish Seed Hub, formed entirely from graduates of the Programme's intermediate course and supported by Richie, following the blueprint of the Welsh Seed Hub launched by Katie and allies last year. The Scottish Seed Hub will be the first Scottish vegetable seed company in many years. They plan to bulk up Scottish-sourced and grown seed for community seed initiatives to further develop their skills over the next growing season.

Late October saw the culmination of a story that has captured hearts and minds since the release of our film *Llafur Ni* over two years. The *Llafur Ni* (Our Grains) – network in Wales formed around four years ago, fuelled by a desire to restore crop diversity. Gaia's Welsh coordinator Katie Hastings who helped convene the group has captured the spirit of their journey in a number of writings, with the story most recently picked up by *The Guardian*.

The revival of the black oat – *Ceirch Du* – has been a huge milestone as it touches on so many elements at the heart of our work – working directly with the growers and allies to bring a rare variety back into working use; working with engineers to address the gap of suitable human-scale equipment; working with the *Llafur Ni* grain group to be trained in techniques of growing and bulking up rare grains; and finally, working with a baker and chef to process the oats, find out their personality, and develop recipes that let their unique characteristics shine. A true journey back from the brink to the plate that has involved so many people and talents, but most of all an awful lot of passion and hard work.

The theme of celebration was written into the design of the Seed Sovereignty programme, in recognition of the need to celebrate the people and stories behind the seeds – we saw the regionally based seed team hold a Bean Feast for the Northern England network; a heritage wheat Pizza Party and



“The Seed Sovereignty Programme has really shifted the terms of the conversations around seed saving & agroecological seed in the UK. It's expanded people's horizons from thinking about seed saving as something only relevant for home gardeners, towards the idea that we all need to be looking at our broader seed supply and considering how we can produce the seed needed for a just and environmentally sound food system.

The Programme has built a network of informed, connected seed growers, and generated real demand for agro-ecological, sustainable and appropriate seed. The next step is to build on these excellent foundations and really scale things up to meet this demand.”

Kate McEvoy, Real Seeds in Wales.

Social for the Southwest England network; a weekend retreat for our Irish network trainees and, last but by no means least, the aforementioned Black Oat Feast with the Llafur Ni network.

A second round of online international seed exchanges took place in the Autumn, made available to those who had completed our year-long training course. The aim of the exchanges is to strengthen the global seed network and encourage collaboration and learning from one another. The three themes of 'Building Resilience', 'Cultivating Celebration and Culture', 'Growing Diversity' were brought to life by Rete Semi Rurali in Italy, True Love Seeds in Philadelphia, USA, and Smarties.Bio.

They were followed by an in-person exchange, In October, where the Programme lead Sinéad Fortune was invited to host a session at the Let's Liberate Diversity Conference, a pan-European seed diversity network. She delivered a session on building resilient and self-sufficient networks, which invited a discussion among networking organisations with similar structures to ours around Europe that are also in the role of movement-making.



We Feed the World UK

In the final months of this year we have set about laying the foundations for a new phase of our 2018-2022 photographic campaign which shared and celebrated the stories of smallholder farmers and fisherfolk around the world.

We are hugely excited by this resurgence of We Feed the World to showcase the best of regenerative farming in the UK and globally. Thanks to funding for a dedicated research and development phase, we were able to begin identifying farming stories, starting in the UK with the aim of strengthening place based networks elsewhere once the UK pilot is complete. Regionally based collaborators and commissioning arts partners will be central to the project, ensuring that the local stories, accents and landscapes featured go on to support meaningful regional farmer-to-farmer engagement and the regenerative farming movement.



BEYOND EXTRACTIVISM

Backing communities & social movements at the front line, to defend their ecological & cultural heritage, & build alternative pathways.



In February, the Yes to Life No to Mining (YLNM) global network launched a \$10,000 Action Fund for 2022, with microgrants ranging from \$250 - \$1000 for grassroots struggles to protect climate-critical ecosystems from mining impacts and strengthen frontline communities in their resistance to unwanted mining projects. It has echoes of Gaia's micro-grants giving during the 90's, predominantly for Indigenous and forest-based communities in the Amazon. By May we had offered 15 small grants across all continents. From the Solomon Islands to Ecuador, Tanzania to the Philippines, Mongolia to Haiti, successful recipients included the Network for the Indigenous Peoples Solomon and Colectivo de Geografía Crítica del Ecuador.

One of the Action Fund grants went to support the Comité Ambiental en Defensa de la Vida - Marcha Carnaval - Ibagué, Tolima, Colombia in June, for event logistics and the transport for 80 indigenous peoples. Comité Ambiental has held the carnival march "in defence of water, life and territory" for over 15 years. This is a parade demonstration which brings theatre, art and music together to celebrate the territory and as a non-violent demonstration saying no to mining. 120,000 people participated in the parade.

In April a three-day YLNM Global Gathering was held online, welcoming participants from all over the world. Despite the sadness of not meeting in person, the event was hailed as a great solidarity-building success. 115 people registered from all regions across the globe: Africa, Asia Pacific, Europe, Latin America and North America.

Aims of the YLNM Global Gathering included discussing emerging trends and sharing thoughts on the unique role and purpose of the network as it approaches its tenth anniversary. Sessions were led by Nigerian poet and activist Nnimmo Bassey, and YLNM coordinators Mariana Gomez (Colombia) and Hannibal Rhoades (UK, The Gaia Foundation). Frontline communities from Northern Ireland, South Africa, Papua New Guinea and Brazil shared their stories and thoughts on the challenges facing land and water defenders; while communities from Chile, Spain and Colombia and Philippines shared their visions for a world 'beyond extractivism'.





The Gathering marked the beginning of an ongoing dialogue with YLNM members and allies, and reflection as to how the coordinating group can best work with one another and support the network. Hal Rhoades, who has been central to the success and development of YLNM and the Action Fund, sadly departed Gaia in April following almost ten years with Gaia. His departure will be felt greatly both at Gaia and within YLNM, but he passed the reins to a collective of existing regional coordinators – Mariana Gomez in Colombia, Lynda Sullivan in Ireland and Nathalie Lowry in Australia. Gaia will remain closely involved with this ever inspiring and increasingly vital grassroots solidarity network.

This year Gaia also acted as a conduit for a small project in India through activist Miriam Rose. Thanks to the former success of the FoilVedanta campaign, there is now an umbrella UK based organisation called Oikología working with local activists and lawyers in India. Gaia has channelled support for research, documenting the impact of pollution and displacement due to mining projects in India, supporting communities with access to legal expertise and liaising with journalists.

In Africa, we were able to secure funding to support two communities in the Ko-Dogba area of Southeastern Benin to resist sand mining that threatened a local sacred spring situated in a wetland area. Our local partner GRABE-Benin was able to bring about and win a legal case and stop the sand extraction. Community efforts are now focused on ensuring restoration takes place and reflecting on how they can safeguard other sacred natural sites in the area. TV and press interest in the case was harnessed by GRABE who held a workshop for members of the media and civil society to unpack these and other themes relating to traditional ecological knowledge and practices across the Voudun culture in Benin.

Summary of our plans for 2023

A growing community of practice committed to Earth Jurisprudence:

Our third intake to Gaia's unique 3-year course for African Earth Jurisprudence practitioners will complete their final year of training, with online sessions, virtual retreats and one in-person gathering in November. With graduates, there will be a focus on widening the use of elder-centred dialogue processes; and the development of 'life plans' in Tharaka, Kenya, around key areas of community concern - grazing, seed and food, sacred natural sites, youth - will serve as a learning exchange. The inception of a three-year programme will unite efforts for the revival of traditional seed, knowledge and sacred natural sites in Kenya, Uganda and Zimbabwe, and Gaia will ensure shared learning from the process. We will continue to empower the African Earth Jurisprudence Collective, and in partnership with animator Tim Hawkins we will complete a series of short animations that showcase stories of change and the community actions in Africa that enhance bio-cultural diversity. A growing global audience will receive regular updates on Earth Jurisprudence developments, rights of Nature, legal and other advances worldwide for systemic Earth-centred transformation.

Scaling up the protection of sacred lands and waters:

The Amazon Alliance will continue to build international solidarity and support for Indigenous territories, especially in the Brazilian Amazon. Gaia will engage a consultant to assist in updating and finalising a study on Africa's sacred natural sites and territories, and will work closely with partners in Benin, Kenya, Uganda and Zimbabwe to advance in the protection of sacred forests and wetlands. Gaia will strengthen its focus on marine conservation in the southwest Atlantic, playing a strategic role in support of local and national actions for shark conservation, ocean literacy and protected seascapes in Uruguay, and in southern Brazil.

Amplifying agro-ecological seed systems and food sovereignty:

Our UK & Ireland Seed Sovereignty Programme will continue training up seed savers, making more locally produced, open-pollinated seed available, and reviving forgotten grains. We will launch our second year of programme-wide trials around the themes of Cultivating Celebration and Culture, Growing Diversity, and Building Resilience and Adaptability. This is an opportunity offered to graduates of our year-long seed production training course. Gaia's sixth annual Seed Week will highlight stories and events from all over the world, and leads into an online Seed Gathering for a deep dive into topics ranging from seed machine hacks to seed diversity, integrating heritage grains into the supply chain to Landrace gardening. The revival of knowledge and traditional seed diversity also continues apace in indigenous communities being accompanied by our partners in East, West and Southern Africa.

Supporting community actions for moving beyond extractivism:

There will be strategic outreach to YLNM members to map their needs and identify new organisations and community groups to invite into the network. YLNM specifically plan to grow their membership in Africa, Oceania and Asia, to develop a strong communications strategy, and to attend the Thematic Social Forum (TSF) on Mining and Extractive Economy in October in Yogyakarta, Indonesia. The campaign against Deep Sea Mining in the Pacific will also be a key focus for YLNM. An Action Fund will offer small grants to frontline communities and community organisations defending their lands, waters and lives from mining. Gaia will continue its microprojects fund in support of community resistance and increased visibility on the threats to the Okavango Delta from fracking.

Connect with, influence & inspire strategic audiences:

We will continue to use creative communications and draw on archive materials to visualise Gaia's core programme areas and affirm the importance of our holistic approach to restoring bio-cultural diversity. We Feed the UK – a new iteration of We Feed the World – will share inspiring stories and images from regenerative farmers across the UK. Worm charmers, wildflower whisperers, carbon capturers, insect allies: regenerative farmers are working with nature in a time-honoured team as old as human history, to nourish both people and planet. We Feed the UK will revalorise their role, by showcasing the ecological wisdom that emerges from taking a regenerative approach. A network of arts partners will commission documentary photographers who have the power to change our perspective, and performance poets who can cut through the noise. They will capture stories of regenerative farming from ten areas of the UK, forming a nationwide campaign with local impact.





Appellation GUS

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Éditions

Financial results for 2022

The results for the year are shown on the Statement of Financial Activities on page 30.

Income

In 2022 Gaia received £1,275,201 total income, a decrease of 9% (2021: £1,395,426). Restricted income amounted to £1,160,462 (2021: £1,114,811), or 91% of Gaia's total income (2021: 80%). Unrestricted income amounted to £114,739 (2021: £280,615).

Expenditure

Total expenditure in the period was £1,227,406 (2021: £1,088,880), an increase of 13%. Gaia carries out activities directly and through grants to partner organizations. In 2022 Gaia disbursed £396,494 to partners in grants (2021: 360,331) representing 32% of the total expenditure (2021: 33%).

The cost of raising funds was slightly below the cost from the previous period amounting to £27,498 (2021: £27,548). This is mostly due to continuous support from fundraising consultants during the year.

Financial position at the end of the year

Restricted funds carried forward were £666,119 (2021: £654,522) and unrestricted funds balance at the end of the year was £235,050 (2021: £198,852).

The unrestricted fund balance represents just slightly over four months of anticipated expenditure (excluding grants and direct project activities) in 2023, which is in line with the minimum amount set with Gaia's reserves policy.

Financial Management Policies

Reserves policy

Gaia has agreed that to safeguard the continuity of its operations, the level of unrestricted reserves at year-end should be sufficient to cover three to four months of fixed costs for the following year. The forecast for the first four months of the fixed costs cash payments in 2023 is £218,260. Therefore, Gaia considers that keeping the current reserve at the level of £235,050 is sufficient and in line with Gaia's reserve policy. Gaia recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Grant making policy

Gaia works in partnership with many organisations and networks. Grants paid to partner organisations are made in line with our mission and strategic aims. Gaia monitors all grants in accordance with the relevant partnership agreement. Partnership agreements contain funder requirements in respect of grant management and reporting, as well as safeguarding policies, information on the activities to be supported, budget projections, reporting requirements and a grant disbursement schedule.

Governance & Risk Management

Governance

The Gaia Foundation is established under a Trust Deed, which provides for governance by a Board of Trustees which currently comprises Gaia Trustee Limited. The Board takes responsibility for setting the charity's strategic direction, establishing policy and monitoring performance against objectives. The Board aims to meet four times a year and delegates operational management to the Gaia team, led by the Director. The Board is unpaid and details of any Board's, or directors of Gaia Trustee Limited, expenses and related party transactions are disclosed in note 5 to the accounts.

The Board of Gaia Trustee Limited has the power to appoint additional Trustees as it considers fit to do so to ensure that all relevant skills and experience are represented on the Board. Our policy on induction of new Trustees is to ensure that all new Board members are provided with background documentation on Gaia and their responsibilities.

Training is provided for all Trustees on an ongoing basis as required.

Risk Management

All of the charity's significant activities are subject to a risk review as part of the initial project assessment process, prior to the commencement of implementation. Major risks are identified and ranked in terms of their potential likelihood and impact. Gaia reviews risks annually and is satisfied that adequate systems and procedures are in place to manage the risks identified. In assessing risk, Gaia recognises that some areas of work require the acknowledgement and management of risk if Gaia is to achieve its objectives.

Gaia has identified its highest risks during the year and has mitigated these as detailed below:

- Inability to raise enough funds to cover fixed costs risk has been mitigated by applying for and securing general support and by recovering a fair proportion of fixed costs through each programme funding based on overall working hours of project staff.
- Loss, corruption or breach of data has been mitigated by investing in IT systems and database that are GDPR compliant and providing necessary training. In addition we are currently reviewing the currently available technology to ensure it is adequately applied and used across organizations.
- Partners inability to deliver projects on time results in loss of contribution to Gaia has been mitigated by regular monitoring of partner's deliverables through calls and internal reporting as well as keeping funders timely informed and negotiating implementation of the projects extension period where applicable. In addition more monitoring visits to partners took the place during the year.

Key Personnel Statement

The Gaia Foundation values its team and recognises that they are crucial to the effective delivery of our work. Remuneration of key personnel is reviewed and benchmarked on an annual basis by the Trustee, and takes into account length of service, critical skills in key jobs, regional inequities and Gaia's home-working policy, to ensure that salaries are fair and rewarding.

Trustee's Responsibilities Statement

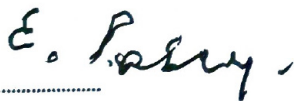
The Trustee is responsible for preparing the Report of the Trustee and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustee 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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.

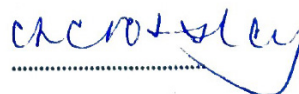
The Trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. It is 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 the Trustee and signed on its behalf on 20th August 2023



Edward Posey

(Director of Gaia Trustee Ltd)



Cecilia Crossley

(Director of Gaia Trustee Ltd)

Report of the Independent Auditors to the Trustee of The Gaia Foundation

Opinion

We have audited the financial statements of The Gaia Foundation (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustee is responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of the Trustee

As explained more fully in the Statement of Trustee's Responsibilities, the Trustee is responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors. We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

We identified that the following laws and regulations are central to the charity:

- Charities Act 2011
- Charities SORP 2019
- Health & safety regulations

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charity.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We identified that the following areas were of high risk:

- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, UK tax legislation, Charities Act 2011 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

Use of our report

This report is made solely to the charity's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustee those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustee as a body, for our audit work, for this report, or for the opinions we have formed.

Chariot House Limited
.....

Chariot House Limited
Eligible to act as an auditor in terms of section 121 of the Companies Act 2006
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: *29 August 2023*
.....

Statement of Financial Activities

For the year ended 31 December 2022

INCOME & EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £ (Note 2)
INCOME FROM:					
Donations	(Note 3)	112,853	1,153,558	1,266,411	1,381,844
Charitable activities		895	6,904	7,799	13,545
Other income		991	-	991	37
TOTAL INCOME		114,739	1,160,462	1,275,201	1,395,426
EXPENDITURE ON:					
Raising funds		26,301	1,197	27,498	27,548
Charitable Activities					
Earth Jurisprudence - trainings, advocacy & community-level initiatives		11,614	322,515	334,129	352,103
Seed & Food Sovereignty - capacity building & promotion		2,427	332,338	334,765	266,237
Sacred Lands & Waters - restoration & public policy making		16,095	301,158	317,253	244,129
Creative Communications - public outreach & influence		22,047	49,190	71,237	83,973
Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives		57	142,467	142,524	114,890
TOTAL CHARITABLE ACTIVITIES		52,240	1,147,668	1,199,908	1,061,332
TOTAL EXPENDITURE	(Notes 4, 5, 6, 7)	78,541	1,148,865	1,227,406	1,088,880
NET MOVEMENT IN FUNDS		36,198	11,597	47,795	306,546
Reconciliation of funds:					
Fund balances at 01 January 2022		198,852	654,522	853,374	546,828
FUND BALANCES AT 31 December 2022		235,050	666,119	901,169	853,374

All amounts relate to continuing activities and there are no recognised gains or losses other than those included in the statement of financial activities.

Balance Sheet

As at 31 December 2022

		2022	2021
		£	£
FIXED ASSETS			
Tangible fixed assets	(Note 8)	3,185	6,242
CURRENT ASSETS			
Debtors	(Note 9)	7,276	5,297
Cash		934,934	875,588
TOTAL CURRENT ASSETS		942,210	880,885
CREDITORS			
(amounts falling due within one year)	(Note 10)	44,226	33,753
NET CURRENT ASSETS		897,984	847,132
TOTAL ASSETS LESS CURRENT LIABILITIES		901,169	853,374
THE FUNDS OF THE CHARITY			
Restricted funds	(Note 11)	666,119	654,522
Unrestricted funds		235,050	198,852
Total charity funds	(Note 13)	901,169	853,374

The Financial Statements were approved by the Trustee and signed on its behalf on 20th August 2023.



.....
Edward Posey
(Director of Gaia Trustee Ltd)



.....
Cecilia Crossley
(Director of Gaia Trustee Ltd)

Statement of Cash Flows

For the year ended 31 December 2022

	Total 2022	Total 2021
	£	£
Net cash from operating activities	(Note 12) 61,208	331,264
Cash flows from investing activities:		
Purchase of equipment	(1,862)	(6,158)
Net cash used in investing activities	(1,862)	(6,158)
Change in cash and cash equivalents in the reporting period	59,346	325,106
Cash and cash equivalents at the beginning of the reporting period	875,588	550,482
Cash and cash equivalents at the end of the reporting period	934,934	875,588

Notes to the accounts

For the year ended 31 December 2022

1. Accounting policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year, is set out below.

1.1 Basis of preparation

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

At the time of approving the financial statements, the Trustee has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

1.2 Income

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, it is probable that income will be received and the amount can be measured reliably. For legacies, entitlement is the earlier of either the charity being notified of an impending distribution or the legacy being received. For grants, entitlement is the earlier of the charity having incurred the expenditure to which the grant relates or the grant having been received.

1.3 Expenditure

Expenditure is charged on an accruals basis.

Costs of charitable activities include direct expenditure incurred through grants to partners and operational activities together with allocated support costs. Grants payable to partner organisations are recognised in the period they are payable. In accordance with Charities SORP- FRS 102, the charity reports its charitable expenditure by its five areas of work. Expenditure have been allocated directly to the relevant area of work.

Support costs, which include central functions such as Finance, HR and IT, as well as separately identified governance cost (examination, trust secretarial and legal advice cost), have been allocated to the areas of work on the basis of staff headcount.

Notes to the accounts (continued)

For the year ended 31 December 2022

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustee in furtherance of the general objectives of the charity.

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.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets below a cost of £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	25% per annum straight line
Office equipment	20% per annum straight line
Fixtures and fittings	20% per annum straight line

Where any capitalised assets were purchased through restricted funding, the asset will be written off over the project period.

1.6 Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the duration of the lease.

1.7 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Sterling at the rates of exchange ruling at the balance sheet date. Where restricted funds are received, held and disbursed in foreign currency, without conversion into Sterling, transactions are stated at the same exchange rate, derived from the opening balance or average rates applying to restricted income received during the year. Exchange differences are taken into account in arriving at the net income for the year.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

Notes to the accounts (continued)

For the year ended 31 December 2022

2. Statement of Financial Activities 2021 by type of income

INCOME & EXPENDITURE	Unrestricted Funds £	Restricted Funds £
INCOME FROM:		
Donations	279,088	1,102,756
Charitable activities	1,490	12,055
Other income	37	-
TOTAL INCOME	280,615	1,114,811
EXPENDITURE ON:		
Raising funds	26,112	1,436
Charitable Activities		
Earth Jurisprudence – trainings, advocacy & community-level initiatives	128,252	223,851
Seed & Food Sovereignty – capacity building & promotion	6,965	259,272
Sacred Lands & Waters – restoration & public policy making	813	243,316
Creative communications – public outreach & influence	43,364	40,609
Beyond Extractivism – empowering youth, rewilding, small grants & innovative alternatives	16,926	97,964
TOTAL CHARITABLE ACTIVITIES	196,320	865,012
TOTAL EXPENDITURE	222,432	866,448
NET MOVEMENT IN FUNDS	58,183	248,363
Fund balances at 01 January 2020	140,669	406,159
FUND BALANCES AT 31 December 2021	198,852	654,522

Notes to the accounts (continued)

For the year ended 31 December 2022

3. Donations

The Gaia Foundation gratefully acknowledges receipt of the following grants and donations:

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Individual donations	15,600	4,746	20,346	49,311
Grants from Government bodies, Trusts, Foundations and NGOs				
Swift Foundation	48,940	-	48,940	76,977
Rockefeller Philanthropy Advisors	-	344,324	344,324	163,365
Rockefeller Brothers Fund	-	41,288	41,288	36,321
NHCF: Putnam Family Foundation	-	81,523	81,523	35,656
The Savitri Waney Charitable Trust	-	30,000	30,000	25,000
Thirty Percy Foundation	-	100,000	100,000	115,000
Samworth Foundation	-	104,247	104,247	109,496
A Team Foundation	-	50,000	50,000	35,000
Guernsey Overseas Aid and Development	-	3,254	3,254	29,284
Tudor Trust	30,000	-	30,000	30,000
Be the Earth	-	17,600	17,600	20,000
TreeBeard Trust	-	20,000	20,000	-
Unitarian Universalist Association	-	33,000	33,000	-
The Planet Heritage Foundation	-	-	-	81,029
Rufford Foundation	-	-	-	10,000
Open Society Foundations	-	-	-	116,948
Comic Relief	-	-	-	11,648
Other grants	18,313	323,576	341,889	436,809
Total donations	112,853	1,153,558	1,266,411	1,381,844

Notes to the accounts (continued)

For the year ended 31 December 2022

4. Charitable Activities

The charity is achieving its objectives by delivering trainings, advocacy and community-level initiatives for Earth Jurisprudence, building capacity and promotion of seed and food sovereignty, public policy making for indigenous rights, sacred lands and waters, creative communications for public outreach and influence and small grants and innovative alternatives to move beyond extractivism.

Expenditure	Raising funds	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Seed & Food Sovereignty - capacity building and promotion	Sacred Lands & Waters - restoration & public policy making	Creative communications - public outreach & influence	Beyond Extractivism - empowering youth, rewinding, small grants & innovative alternatives	Support costs to apportion	Total 2022 £	Total 2021 £
Grants (Note 4a)	-	59,050	9,600	229,910	-	97,934	-	396,494	360,331
Office cost	-	-	97	183	20	-	23,074	23,374	26,515
Staff cost	7,370	133,524	204,810	18,922	29,584	12,268	23,964	430,442	379,421
Consultants & professional fees	18,650	82,660	26,585	53,683	5,830	29,819	19,997	237,224	234,032
Communication & IT	-	1,986	161	172	797	-	6,791	9,907	11,464
Travel & Subsistence	-	31,336	8,063	6,675	1,524	-	5,777	53,375	19,261
Conferences & Venues	-	6,386	9,222	4,294	75	-	2,101	22,078	15,216
Public Engagement	812	5,608	26,017	1,093	25,200	1,360	451	60,541	41,346
Foreign exchange (gains)/losses	-	-	-	-	-	(576)	(5,453)	(6,029)	1,294
	26,832	320,550	284,555	314,932	63,030	140,805	76,702	1,227,406	1,088,880
Re-allocation of support cost (Note 4b)	666	13,579	50,210	2,321	8,207	1,719	(76,702)	-	-
Total Expenditure	27,498	334,129	334,765	317,253	71,237	142,524	-	1,227,406	1,088,880
2021	27,548	352,103	266,237	244,129	83,973	114,890	-	1,088,880	987,633

Notes to the accounts (continued)

For the year ended 31 December 2022

4a. Grant funding activities

Partner organisation	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Seed & Food Sovereignty - capacity building and promotion	Sacred Lands & Waters - restoration & public policy making	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2022 £	Total 2021 £
EarthLore, South Africa	7,000	-	-	-	7,000	36,580
IPACC, South Africa	-	-	-	21,991	21,991	-
OCC, Uruguay	-	-	28,985	-	28,985	59,934
IBJ, Brazil	-	-	16,999	-	16,999	45,433
NEMA, Brazil	-	-	61,691	-	61,691	43,170
AFRICE, Uganda	8,648	-	-	-	8,648	45,704
GRABE, Benin	14,833	-	-	-	14,833	18,361
SALT, Kenya	20,866	-	-	-	20,866	36,196
Aid Watch, Australia	-	-	-	9,908	9,908	-
Alliance Earth, USA	-	-	-	18,735	18,735	-
Oikologia, UK	-	-	-	31,350	31,350	-
IBRACON, Brazil	-	-	52,804	-	52,804	-
Che Wirapitá, Uruguay	-	-	48,018	-	48,018	-
CND, Uruguay	-	-	21,413	-	21,413	-
WoMIN, South Africa	-	-	-	-	-	16,698
ANARDE, Uganda	-	-	-	-	-	7,098
Other grants	7,703	9,600	-	15,950	33,253	51,157
Total grants	59,050	9,600	229,910	97,934	396,494	360,331

4b. Support costs

All support cost of £76,702(2021: £ 84,748) is apportioned between the areas of work on the basis of the staff headcount and includes the governance cost of £8,205 (2021: £5,762). Governance cost as a general cost of running the charity includes the audit's fee of £7,200 (2021: £5,700).

Support costs to apportion	Raising funds	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Seed & Food Sovereignty - capacity building and promotion	Sacred Lands & Waters - restoration & public policy making	Creative communications - public outreach & influence	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2022 £	Total 2021 £
Governance	71	1,453	5,371	248	878	184	8,205	5,762
Communication & IT	59	1,202	4,445	205	727	152	6,790	9,867
Finance	90	1,834	6,783	314	1,109	232	10,362	18,936
Facilities	220	4,493	16,615	768	2,716	569	25,381	20,584
Human Resources	226	4,597	16,996	786	2,777	582	25,964	29,599
Total	666	13,579	50,210	2,321	8,207	1,719	76,702	84,748
2021	1,624	17,058	54,964	1,625	7,311	2,166	84,748	

5. Trustee

No trustees received any remuneration for their services as Trustee during the year. No reimbursement of travel expenses were paid during the period (2021: NIL). See note 6 in relation to payments made to trustees (Related Parties Transactions)..

6. Related Parties

During the year, no related party transaction took place (2021: Jules Cashford received £500 for consultancy services).

Notes to the accounts (continued)

For the year ended 31 December 2022

7. Staff Costs

Employee costs during the year:	2022	2021
	£	£
Salaries	381,949	338,350
National insurance	31,466	25,908
Pension	10,738	9,690
Other staff related costs	6,289	5,473
Total staff costs	430,442	379,421

The average number of employees on a Full Time Equivalent Basis during the year was 10 (2021: 10) with the average number per headcount during the year being 14 (2021: 15). The number of employees whose emoluments were over £60,000 was one (2021: nil). The senior management, identified as Director, Deputy Director and Head of Finance & HR, were paid total £159,620 (2021: £136,949). The pay has been recommended and approved by the board.

8. Tangible Fixed Assets

	Fixtures, fittings and computer equipment £
Cost	
As at 01 January 2022	25,858
Additions	1,862
Disposals	(11,021)
As at 31 December 2022	16,699
Depreciation	
As at 01 January 2022	19,616
Charge for the year	4,919
Disposals	(11,021)
As at 31 December 2022	13,514
Net book value	
As at 31 December 2022	3,185
As at 31 December 2021	6,242

Notes to the accounts (continued)

For the year ended 31 December 2022

9. Debtors

	2022 £	2021 £
Accrued Income	876	1,127
Prepayments	<u>6,400</u>	<u>4,170</u>
Total debtors	<u>7,276</u>	<u>5,297</u>

10. Creditors

	2022 £	2021 £
Accruals	24,672	20,083
Other Creditors		
Credit card	242	683
Creditors control account	6,430	1,920
HMRC (PAYE)	9,512	9,387
Pension	<u>3,370</u>	<u>1,680</u>
Total creditors	<u>44,226</u>	<u>33,753</u>

Notes to the accounts (continued)

For the year ended 31 December 2022

11. Restricted funds

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Balance at 1 January 2022 £	Grants received £	Expenditure £	Balance at 31 December 2022 £
Rockefeller Philanthropy Advisors, Oceans5 Un Solo Mar, marine protected areas (Uruguay, Brazil)	7,588	170,190	(134,974)	42,804
Rockefeller Philanthropy Advisors, Wyss/Oceans5 Mar Azul Uruguay, marine protected areas (Uruguay)	-	76,375	(76,375)	-
Rockefeller Philanthropy Advisors, Sharks Conservation Fund, Pilot Project, sharks conservation (Uruguay, Brazil)	-	97,759	(67,819)	29,940
The Planet Heritage Foundation Research, investigation and education	41,370	-	(41,370)	-
NHCF: Putnam Family Foundation African Earth Jurisprudence movement and trainings	41,019	81,523	(50,766)	71,776
Rockefeller Brothers Fund African Earth Jurisprudence and Sacred Lands	6,904	41,288	(30,034)	18,158
The Savitri Waney Charitable Trust Seed and Food Sovereignty UK & Ireland	20,571	30,000	(20,981)	29,590
Bertha Foundation Yes to Life No to Mining Network	19,951	-	(19,951)	-
Guernsey Overseas Aid & Development SALT community-level initiative	14,642	3,254	(14,642)	3,254
A Team Foundation Seed and Food Sovereignty UK & Ireland, We Feed the World, Cultivating Resilience in Farming System (Europe)	30,736	50,000	(38,833)	41,903
Samworth Foundation Seed and Food Sovereignty UK & Ireland	73,503	104,247	(91,564)	86,186
Thirty Percy Foundation Seed and Food Sovereignty UK & Ireland	101,070	100,000	(134,470)	66,600
Be the Earth Seed and Food Sovereignty UK & Ireland	22,457	17,600	(31,393)	8,664
Unitarian Universalist Association Beyond Extractivism	-	33,000	(33,000)	-
Treebeard Trust Seed and Food Sovereignty UK & Ireland	-	20,000	(1,304)	18,696
Other restricted funds Various programmes (see note below)	274,711	335,226	(361,389)	248,548
	654,522	1,160,462	(1,148,865)	666,119

Note: Other restricted funds include small grants below £20,000, as well as grants where the donor requested to remain anonymous in any public information or published materials.

Notes to the accounts (continued)

For the year ended 31 December 2022

12. Reconciliation of net cash flow from operating activities

	2022	2021
	£	£
NET MOVEMENT IN FUNDS: Net (expenditure)/ income for the reporting period (as per the statement of the financial activities)	47,795	306,546
Adjustments for:		
Depreciation charges	4,919	7,805
(Increase) / Decrease in debtors	(1,979)	23,455
Increase / (Decrease) in creditors	10,473	(6,542)
Net cash provided by/ (used in) operating activities	61,208	331,264

13. Analysis of net assets between funds

As at 31 December 2022 cash and debtors held as restricted funds amounted to £681,636. During 2022 The Gaia Foundation received grant income for projects that continue in to 2023. At the year-end these funds were held as restricted, to be applied to specific projects in 2023.

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	3,185	-	3,185
Current assets	260,574	681,636	942,210
Creditors: amounts falling due within one year	(28,709)	(15,517)	(44,226)
	235,050	666,119	901,169

14. Commitments under operating leases

	2022	2021
	£	£
Office equipment-printer		
Within one year	-	960
	-	960



Postal Address:
44 Grand Parade
Brighton BN2 9QA
www.gaiafoundation.org

Charity no: 327412

THE GAIA FOUNDATION

England & Wales - Charity number 327412

Accounts



Annual Report and Financial Statements for the year ended 31 December 2021

Charity registration number 327412



Contents

Summary of 2021 Activities	6
Financial Results	18
Auditor's Report	21
Statement of Financial Activities	24
Balance Sheet	25
Statement of Cash Flows	26
Notes to the Accounts	27

Photos courtesy of the Gaia team, Yes to Life No to Mining, and We Feed the World.

We are especially grateful to funders that have supported the work of Gaia and our global partners during this year, in particular: A-Team Foundation, Bertha Foundation, Be the Earth, Comic Relief, Esmée Fairbairn Foundation, Farming the Future, Guernsey Overseas Aid & Development Commission, Karibu, New Hampshire Charitable Foundation and Putnam Family Foundation, Open Society Foundations, Planet Heritage Foundation, Rockefeller Brothers Fund, Rockefeller Philanthropy Advisors, Rufford Foundation, Sacred Fire, Samworth Foundation, Sherwood Forest, Synchronicity Earth, Swift Foundation, The Savitri Waney Charitable Trust, Thirty Percy Foundation, Tudor Trust, and to private donors and the many individuals who show their support to our work through annual or monthly donations.

Registered Office Address

The Gaia Foundation

44 Grand Parade
Brighton BN2 9QA

Professional Service Providers

AUDITOR

Chariot House Limited
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BANKING SERVICES

HSBC Plc
138 Shaftesbury Avenue
London
WC2H 8HB

BANKING SERVICES

Triodos Bank
Deanery Road
Bristol
BS1 5AS

SOLICITOR

Penningtons Manches LLP
125 Wood Street
London
EC2V 7AW

Our Director & Team

Director
Liz Hosken

Deputy Director
Rowan Phillimore

Head of Finance & HR
Dijana Malidza

Head of Communications
Hannibal Rhoades

Fundraising & Partnerships
Sara Davies

Finance Officer
Luisa Tsamados

Earth Jurisprudence Coordinator
Carlotta Byrne

Sacred Lands & Waters Coordinator
Fiona Wilton

Beyond Extractivism Coordinator
Hannibal Rhoades

Amazon Alliance Coordinator
Grace Souza

UK & Ireland Seed Sovereignty
Programme Manager
Sinead Fortune

UK & Ireland Seed Sovereignty
Regional Coordinators

Charlotte Gray

Ellen Rignell

Helene Schulze

Jason Horner

Katie Hastings

Richard Walsh

Robyn Minogue

We would like to acknowledge and express our thanks to the team who have moved on from Gaia during this year, and to the amazing consultants, interns and volunteers for their enthusiastic and skilled collaboration during 2021.



Governance & International Advisors

Directors of Gaia Trustee Ltd – the sole trustee of The Gaia Foundation

Sulemana Abudulai,

Specialist in land economy and natural resource management, Trustee of the African Biodiversity Network.

Jules Cashford,

Writer, lecturer, celebrated author of books on mythology; and a member of the International Association of Analytical Psychology.

Cecilia Crossley,

Chartered Accountant, experienced in International Development. Founder of the social enterprise From Babies with Love.

Silvia Gomez,

Anthropologist, trainer in Holistic Science and Economics for Transition, and Director of Gaia Amazonas, Colombia.

Edward Posey, OBE,

Trustee of the Wilderness Foundation UK, the Wilderness Leadership School South Africa and the Green Belt Movement International.

Philippe Sibaud,

Business entrepreneur, writer, and currently running a microfinance institution in Malawi, supporting small farmers and local market traders.

Tracy Worcester,

Ecologist, campaigner for farmer's land rights and against factory farming.

Roger Northcott,

Trust Secretary

Associates & Advisors – longstanding colleagues and providers of strategic advice and guidance, who often work on inspiring initiatives with Gaia

Nnimmo Bassey, Poet, activist, and director of ecological think-tank the Health of Mother Earth Foundation, Nigeria

Maggie Baxter OBE, Independent consultant in the voluntary sector, Trustee of the Green Belt Movement International, UK

Colin Campbell, Traditional doctor, Herbalist, Botswana

Angela Cordeiro, Agronomist & advisor to grassroots social movements, Brazil

Nigel Crawhall, Sociolinguist, UNESCO Chief of Section for Small Islands and Indigenous Knowledge, South Africa

Professor Tony Cunningham, Ethno-ecologist, Australia/South Africa

Dr Irwin Friedman, Leader in Primary Healthcare, South Africa

Lara Lutzenberger, Biologist and environmental consultant, Brazil

Peter MacFadyen, Social and ecological justice activist, founder of Sustainable Frome, UK

Mariana Gomez, Anthropologist, regional coordinator for YLNM, Colombia

Dr Stephan Harding, Resident Ecologist & MSC Coordinator, Schumacher College, UK

Dr Martín von Hildebrand, Ethnologist, Founding Director of Gaia Amazonas, Colombia

Dr Martin Khor, Economist, Executive Director of the South Centre, Malaysia/Switzerland

Ailton Krenak, Indigenous leader, Brazil

Satish Kumar, Former Jain monk, Editor of Resurgence, UK/India

Joanna Macy, Ecophilosopher, author, teacher of The Work that Reconnects, USA

Juan Mayr, Former Minister for the Environment, Colombia

Professor Jacqueline McGlade, Former Chief Scientist, United Nations Environment Programme, UK/Kenya

Dr Andrew Muir, Founding Director of the Wilderness Foundation, South Africa

Dr Vandana Shiva, Physicist, activist, Founding Director of the Research Foundation for Science, Technology and Ecology, India

Professor Gurdial Singh Nijar, International lawyer & biodiversity negotiator, Malaysia

Theo Sowa, CBE, Chief Executive Officer, African Women's Development Fund (AWDF), Ghana

Dr Melaku Worede, Agronomist, former Director of the Plant Genetic Resource Centre, Ethiopia

Our Vision

The Gaia Foundation envisages a new era in which humans have restored a respectful and mutually enhancing relationship with the Earth, our source of life, and with each other.

Our Mission

Our mission is to revive cultural and biological diversity in order to restore the resilience of ecosystems, communities and ecologically compliant economies and governance systems, linked up into social movements for systemic transformation.

Gaia is working with partners across Africa, South America, Asia and Europe, to revive healthy ecosystems, enhance traditional knowledge and practices for seed, food and water sovereignty, and to strengthen community self-governance. This enables communities to become more resilient so that they can better withstand forces that undermine their ecological and cultural integrity. Together, we work with coalitions and movements to enhance our collective ability to bring about systemic transformation of the dominant industrial growth economy. Our partners range from small-scale initiatives to organisations, networks and movements, all of whom work closely with local communities.

Gaia is the name of the ancient Greek Mother Goddess Earth, and also the name of James Lovelock's 'Gaia Hypothesis', which recognises that our Earth is a living, self-regulating whole.

Strategic Aims & Programme Areas

Gaia makes a longterm commitment with our partners to address the root causes of today's most pressing ecological, social and economic challenges. We focus on building ecological and community resilience, advocacy and public outreach, the provision of learning opportunities, the sharing of good practice and innovation, and the strengthening of networks, movements and alliances, in line with our charitable objectives and aims. Our four key programme areas are:

- **Earth Jurisprudence:** Spreading the philosophy and practice of Earth Jurisprudence, through experiential learning, immersive trainings, and practice-based policies.
- **Sacred Lands & Waters:** Protecting indigenous sacred natural sites and territories and the rights of traditional custodians, and supporting habitat restoration.
- **Seed, Food & Climate Change Resilience:** Supporting small farmers, especially women, to enhance their traditional knowledge and seed varieties, to be food secure and to safeguard diversity.
- **Beyond Extractivism:** Backing communities and social movements at the front line, to defend their ecological and cultural heritage and build alternative pathways.

SUMMARY of 2021 Activities: Upholding Indigenous Wisdom & Earth-Centred Perspectives

This year marked a huge step change for Gaia as we bid farewell to our north London office, our base for the last fourteen years. Closing the office marked the end of an era of Gaia co-working, while impressing upon us how we remain a strong team whilst disparately spread across the UK, Uruguay, Brazil, South Africa and Zimbabwe. This time of transition was met with a timely announcement from one generous donor to 'build back better' in the wake of the Covid-19 pandemic. We were invited to consider adopting new working structures, to prioritise team wellbeing whilst communicating through a screen, and to reduce our carbon footprint by maintaining the delivery of some of our programmes primarily online. We can proudly say that we are exploring our 'how' as an organisation more deeply than ever.

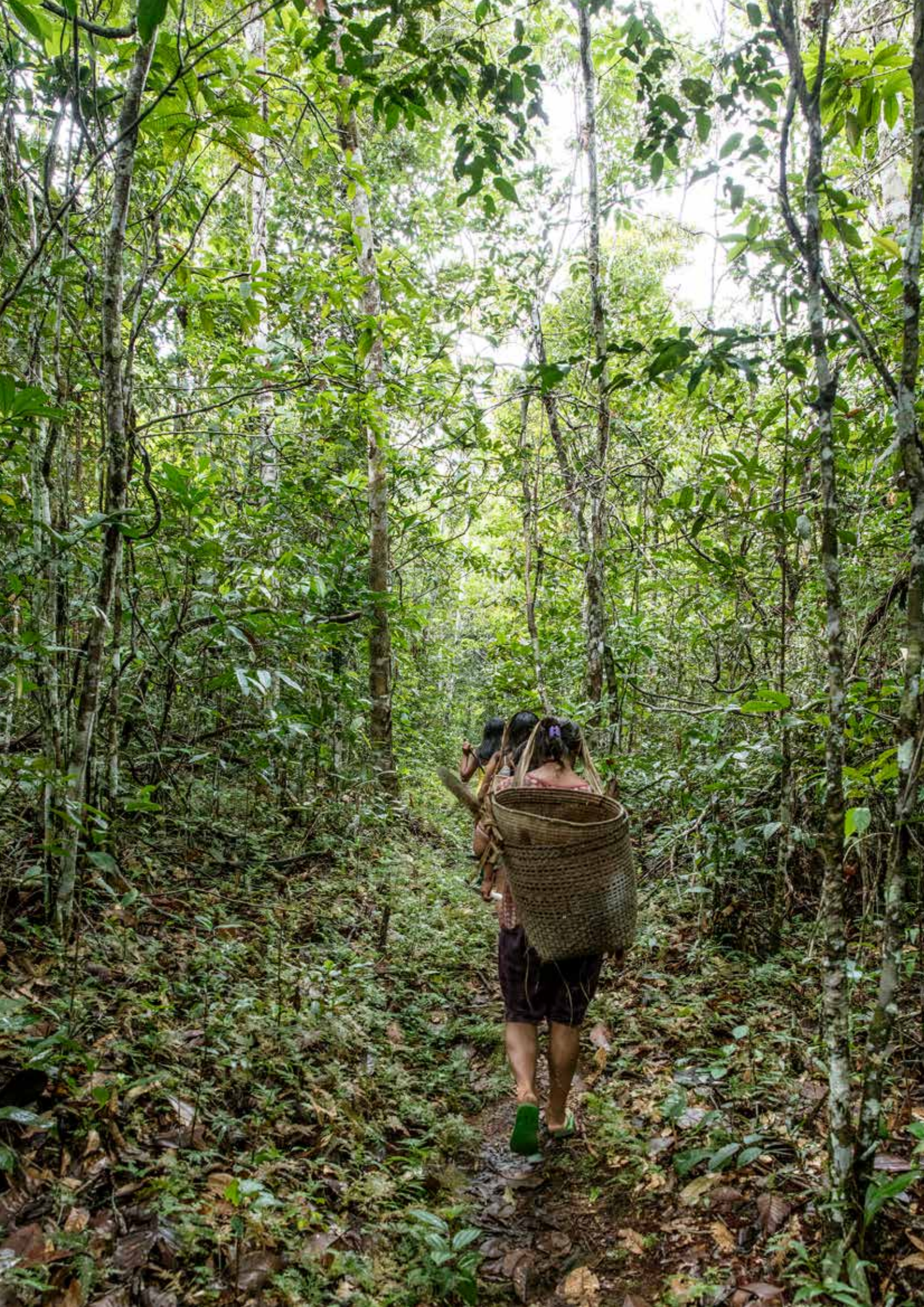
Despite the obvious challenges that have remained across all our programmes in these unpredictable times, we are also proud to say that the work has remained as strong as ever, and our accompaniment of partners unwavering. A new intake of trainee Earth Jurisprudence practitioners started their three-year journey on Gaia's unique and in-depth course, accompanied by graduates of the first two trainings (2014-2017, 2017-2020), some of whom have shared their stories of personal change and the revival of biocultural diversity, through animation and storytelling. Mainstream media has also given coverage of this approach to upholding Indigenous wisdom and Earth-centred perspectives, including BBC coverage of community actions in Uganda to protect sacred natural sites and restore food sovereignty, accompanied by our local partner AFRICE.

Across the Atlantic, in Uruguay, our collaboration with civil society groups to restore a love for the ocean and government actions for marine conservation, continues to gain traction. While further up the coast, in Brazil, our hosting role for the Amazon Alliance helps provide access for Indigenous peoples to essential funds and solidarity so that their voices are heard, including at the Glasgow's climate negotiations (COP26) in November.

In the UK and Ireland, the Seed Sovereignty Programme is doing a remarkable job in skilling-up savers and growers, and the team delivered a brilliant two-day conference dedicated to seed - with black-oat biscuits and an online ceilidh included.

In contrast to this regenerative work for soil and soul, our Beyond Extractivism programmes are dealing with some of the external pressures on land and waters, and continues to provide support for communities who wish to say Yes to Life No to Mining. We were delighted that colleague and partner Tero Mustonen from Snowchange in Finland received the much-coveted Tällberg Prize, showing the world how ecosystem restoration and Indigenous knowledge are vital in this time of spiralling climate change and biodiversity loss.

As ever, we thank all our donors and friends for your continued support. You are true allies on our journey, and we're delighted to share these highlights of the year with you.



EARTH JURISPRUDENCE

Spreading the philosophy and practice of Earth Jurisprudence, through experiential learning, immersive trainings, and practice-based policies.

The year opened with exciting news that the local government of Buliisa, in western Uganda, approved an Ordinance (legislation) recognising the customary laws and sacred natural sites of the indigenous Bagungu people living near to Lake Albert. The Ordinance, co-drafted by lawyers at ANARDE (Advocates for Natural Resources and Development), Gaia and local partner AFRICE (African Institute for Culture and Ecology), represents the culmination of many years accompanying communities in the region. The Bagungu Customary Law Ordinance received final sign off from Buliisa District and awaits approval from the Attorney General's Office to be officially enacted. It represents a major achievement for the Bagungu people in gaining recognition for their sacred forest and wetland sites, and a hopeful step for these sites to be 'No Go Areas' - though the pressures are escalating for oil mining in the region, High-profile coverage of this story included an article published by National Geographic and a short video released by the BBC documenting the journey of revival undertaken by Bagungu communities, accompanied by AFRICE, headed by Dennis Tabaro from our very first Earth Jurisprudence trainings (2014-2017).

This year we welcomed the third intake of trainee Earth Jurisprudence practitioners. In response to the global pandemic and mindful of carbon emissions, the course has been delivered mostly online. The new trainees, from Cameroon, Kenya, Zimbabwe, Uganda and Benin, completed their first year with a powerful in-person 9-day retreat in Towerland, South Africa, with a wilderness immersion process and deep dive into African cosmology (thanks to Colin and Niall Campbell of the Siama Programme), and an introduction to Goethean ways of knowing (led by Sue Davidoff and Allan Kaplan of the Proteus Initiative).

This group join a growing cohort of African Earth Jurisprudence Practitioners, trained and accompanied by Gaia, many of whom are accompanying Indigenous communities in the process of reviving their Indigenous knowledge as they rebuild food and seed sovereignty and restore fragile ecosystems. An African Earth Jurisprudence Collective has been formed as a container for this work and community of practice.

“A new, uniquely African hope is emerging to counter threats to the continent’s most precious ecosystems and to revive ways of life that restore the relationship between communities and their lands and waters after centuries of colonial harm. The African Earth Jurisprudence Collective is made up of dedicated Earth Jurisprudence Practitioners from across East, West, Central and Southern Africa, working closely with The Gaia Foundation and the Siama Programme. Together they accompany local and Indigenous communities to put into practice African alternatives to the destructive industrial development model, helping to navigate towards a more resilient future for the continent.” (The Global Tapestry of Alternatives, 2021).



A series of three short animations were developed this year to tell stories of transformation amongst local communities being accompanied by Earth Jurisprudence Practitioners. Narrated by Simon Mitambo of SALT (Society for Alternative Learning and Transformation), Method Gundidza of EarthLore Foundation and Dennis Tabaro of AFRICE, each follows a community story of rejuvenation through a central symbol of revival – bees in Kenya, millet in Zimbabwe and sacred natural sites in Uganda.

SACRED LANDS & WATERS

Protecting sacred natural sites and territories, healthy waters & oceans, through legislation, policy, inter-generational learning and habitat restoration.

Bringing together Indigenous voices from four continents, Gaia took up the challenge of a hybrid international gathering, the IUCN World Conservation Congress being hosted in Marseille, France, to show how biodiversity conservation, the rights of indigenous custodians and the rights of Nature, go hand in hand. Speakers from a breathtaking diversity of landscapes – the Altai mountains, the African Great Lakes, Benin's sacred forests, the watersheds of northern Colombia and California, and the Brazilian rainforest – reminded the audience and IUCN constituency of why protecting indigenous sacred natural sites and territories must be at the heart of conservation measures.

Later in the year, we were delighted to enable one of our IUCN session speakers, a young indigenous climate activist from the Arhuaco community in Colombia, Ati Gunnawi Viviam, to travel in person to

attend the COP26 climate negotiations in Glasgow. The Arhuaco are one of four indigenous groups of the Sierra Nevada de Santa Marta, Colombia, the world's highest coastal mountain - sacred lands which are the beating heart of the world. Viviam confidently shared a stage with some of the main figures of today's youth climate movement - Greta Thunberg, Malala and Emma Watson. She also spoke at the British Library in London for a collaborative event, hosted by our allies at Flourishing Diversity, which brought together Art, Science and Indigenous Knowledge.

We are involved in actions with and for Indigenous peoples and sacred lands in Brazil, through the Amazon Alliance which has grown to involve a wide range of UK and international organisations and funders and is hosted by Gaia. The alliance emerged two years ago, as a response to the grassroots call for international allies to step-up to the rapid dismantling of the socio-environmental policies and Indigenous rights in Brazil. In many ways it is a revival of Gaia's work in the 80s and 90s with the Forest Peoples of Brazil. Through bi-monthly meetings and thematic working groups it has played a vital role this year in connecting international partners with the field to learn from and be sensitive to the dynamics on the ground. Funds have been generated for various indigenous and forest peoples.

Also in South America, Gaia continues its support actions for healthy oceans through a binational initiative, Un Solo Mar (One Sea), for marine conservation in southern Brazil and Uruguay. Our local Uruguayan partner, Organización para la Conservación de Cetáceos (OCC) puts special emphasis on education, art and music to inspire an emotional or heart connection with the ocean, including a programme with Uruguay's coastal primary schoolchildren. Two Pristine Seas (NatGeo) campaigns and a vibrant media and social media outreach have added to raising public and government awareness during the year, of not only the richness of Uruguay's marine biodiversity but also the growing threats that range from illegal fishing to plastics pollution and tropicalisation of the waters. And towards the end of 2021 we co-hosted a full-day workshop in Uruguay, attended by key government and academic representatives, which resulted in a signed declaration affirming inter-institutional commitment to establishing marine protected areas.



SEED, FOOD & CLIMATE CHANGE RESILIENCE

Supporting small farmers, especially women, to enhance their indigenous knowledge and seed varieties, to be food secure and to safeguard diversity.

Building a robust organic seed system in the UK & Ireland has become another core focus for Gaia. And as tradition for so many of us working in the regenerative agriculture space, the year kicked off with the annual Global Oxford Real Farming Conference (ORFC), which brought together the world's agroecological food, farming and fishing movements in the biggest gathering of its kind. With the conference being online, Gaia took the opportunity to web in many more of our allies than in previous years and coordinated a range of talks across the week: Community-managed fisheries in the Tao; An Introduction to Earth Jurisprudence and the Role of the Sacred in Farming; Defending Lands and Waters from Mining Destruction; Revival of Heritage Grains around the World.

Also at the ORFC, discussion session by Gaia on Community Seed Banks across the UK and Ireland was attended by more than 350 people leaving little doubt as to the interest, enthusiasm, and need for more support around the role, relevance and protocol of community seed banks. And so, The Community Seed Forum was born, under the umbrella of our UK & Ireland Seed Sovereignty Programme. Meeting monthly, Forum members share insights into community seed initiatives, such as the Incredible Seed Library in Wales; and discuss what worked, what didn't, why it important and so on.

“The Community Seed Forum has brought to life an underground network of groups, organisations and individuals all with a shared purpose to advocate for seed and everything that comes with it. It has been inspiring to be part of a larger platform of landworkers, artists, thinkers and do'ers. It has also been a great way of connecting to projects outside of each of our small worlds, often as growers we spend lots of time looking at our hands and the soil, not out to other groups doing similar work for similar good. Thank you from Stroud Seed Guardians!”

The UK & Ireland Seed Sovereignty Programme currently has seven regional coordinators, all immersed in trainings, seed saving and small-scale production. From July 2020 through to July 2021, they had trained 580 people across their beginners, intermediate and advanced seed skill trainings; supported 19 new growers to produce vegetable seed commercially; nurtured 62 new community growers producing vegetable seed and grains; featured in 25 publications; had 3,640 people attend their online events and witnessed 276 new varieties be produced by 100 growers, both commercially and at community level.

In late October the Programme delivered a two-day online Seed Gathering with an opening address from one of Gaia's long-standing international associates Vandana Shiva, and a feast of expertise drawn in from across the globe. Over 300 attendees were treated to sessions that ranged from organic seed breeding, to reviving grain equipment, to medicinal herb seed issues.

Another vibrant discussion space that has emerged through the programme, and largely in response to the legislation changes caused by Brexit, is The Small Packets Seed Forum. The Forum meets monthly and provides as a space for small seed companies to discuss common issues and snags, and has been working on an Advocacy Paper for DEFRA pressing for more balanced legislation on seed marketing for smaller seed initiatives.



BEYOND EXTRACTIVISM **Backing communities and social movements at the front line, to defend their ecological and cultural heritage and build alternative pathways.**

Our work on Beyond Extractivism centres on the global Yes to Life No to Mining (YLNM) network, for which Gaia plays a role as convenor and European Coordinator. The network now has 80 members globally and this year we supported the re-vamp of their website to better demonstrate their work.

One achievement of the YLNM's European working group was a well-rounded critique of the European Commission's raw materials and green growth strategies and putting forward alternatives and demands. Signed by more than 180 communities, organisations, networks and academics, the statement garnered media attention in Europe, and the European Parliament's Environment Committee was moved to include various points from the statement – some of them verbatim – in their submission to the European Commission's Critical Raw Materials Action Plan.

Other research and writing included two dispatches exploring the rate, scale and reasons behind mining expansion in Fennoscandia (Sápmi, Finland, Norway, Sweden) and the island of Ireland (Republic and Northern). Analysis of geological and permitting data showed that a staggering 27% of the Republic of Ireland and 25% of Northern Ireland are now under concession for mining, whilst Finnish, Norwegian and Swedish authorities have granted concessions for tens of thousands of hectares of land, with mining pressure increasing particularly dramatically in Sápmi – the home territory of the Indigenous Sámi Peoples.

The way that mining is being re-framed as a solution to climate change in order to facilitate extraction of so-called ‘strategic’, ‘critical’ and ‘transition’ minerals required for renewable energy (also for military and digital technologies) is of utmost concern. YLNM launched a well-developed critique of lithium mining expansion, along with five principles for a just transformation away from the climate and ecological crisis and all forms of extractivism. Members were also active at COP26 in Glasgow, hosting several events around the theme of ‘We Can’t Mine our Way out of the Climate Crisis’, including the global injustices of ‘green extractivism’, and the ‘red lines’ the mining industry must not be allowed to cross. Speakers included Mariana Walter with a global perspective from the Environmental Justice Atlas, Carlos Zorrilla (DECOIN) on planned copper extraction in Ecuador’s cloud forests, Ramón Balcazar (OPSAL) on lithium extraction and its impacts in Bolivia and Chile. OPSAL, Ivonne Yañez (Red Latinoamericana de Mujeres Defensoras) on extractivism and women’s struggle in Latin America, Castin Milostene on extractivism in Haiti, Merah Johansyah (JATAM) on green extractivism in Indonesia, Leon Dulce (Kalikasan PNE) on green extractivism and climate disasters in the Philippines.



CREATIVE COMMUNICATIONS

In late January we launched a new short film, *Llafur Ni (Our Grains)* – the story of a farmer’s 20-year quest to find and revive the Welsh black oats his grandfather once grew. Welsh organic farmer Gerald Miles thought that the black oats were gone for good. The film is a beautiful account of two farming elders brought together through traditional Welsh folk music and seed. It captures the rich cultural heritage that is so closely entwined with our Seed work both in the UK and across Africa, where our partners work with knowledgeable elders, who are reviving indigenous seed diversity and valuing their knowledge as the last custodians of these adapted and resilient local varieties. The film has been one of our most successful to date.

“The video you sent about Gerald and his recuperation of the black oats was very impactful for me. I can hardly think about anything else. It has made me contemplate the direction of my courses and how I must integrate these kinds of ideas, relationships, values, and attitudes about livelihoods and wellbeing, and question the overly emphasized elements of yield, profitability, and quantifiable biodiversity enhancements.” (Nathan Einbinder, course director on food and farming at Schumacher)

The Oxford Real Farming Conference (ORFC) provided the platform for the relaunch of *Healthy Crops: A New Agricultural Revolution*, first published in 1985 by agronomist Francis Chaboussou. The book is something of a forgotten classic, having been originally published by Gaia in 2004, with the encouragement of one of Gaia’s first international Associates, the late Jose ‘Lutz’ Lutzenberger, a Brazilian organic pioneer. The book unpacks the plant science behind the success of organic, agroecological, biodynamic and other holistic agricultural approaches. Sadly, despite the critical importance of his findings in the context of the worsening impacts of toxic chemical agriculture around our living planet, Chaboussou’s work has gone largely under the radar for more than 35 years. By republishing *Healthy Crops* online in English, for free, we hope that it will get the attention it deserves.

We Feed the World, our landmark photographic exhibition about the role of small-scale farmers and fisherfolk, enjoyed a resurgence mid-year and went on public display for the first time since Autumn 2018. In a multi-venue trail across Frome in Somerset, visitors enjoyed the photographs, stories and a number of talks and events over a ten-week run. The venues collaborated with Gaia to use the exhibition as a chance to foster new connections across the food and farming sector in and around the town – seeing spin off events like a Wild Food Feast (42 Acres) and the birth of a Frome Food Network. In November, a handful of stories from the original exhibition also went on display at the Pearson Institute in Glasgow during COP26, animating the walls of a space used for multiple civil society talks, and open to the public.

This year also saw Gaia’s first foray (small-scale!) into merchandise, with an artist collaboration with Isla Middleton. Using Teemill, an organic, circular economy, no frills t-shirt producer to print Seed Revolution t-shirts, enabled Gaia to promote t-shirt sales as a way for people to support the work and raise awareness of our UK & Ireland Seed Sovereignty Programme by wearing the Tee.



food revolution
starts with seeds

Summary of our plans for 2022

Growing the practice and philosophy of Earth Jurisprudence across Africa:

Our third intake to Gaia's unique 3-year course for African Earth Jurisprudence practitioners will complete their second year of training, with online sessions and one in-person gathering. We will continue to accompany graduate Earth Jurisprudence practitioners. A website and three short animations will provide a visual identity for the African Earth Jurisprudence Collective, and will showcase actions that are building back confidence and pride in African indigeneity and customary laws and enhancing bio-cultural diversity. Regular updates will connect a growing global audience with rights of Nature, legal and other advances worldwide for systemic Earth-centred transformation.

Scaling up the protection of sacred lands and waters:

We will seek new donors for community work and innovative policies in Uganda, Kenya, Benin and Zimbabwe for the protection of sacred natural sites and greater engagement of youth with their bio-cultural heritage. A Study on Africa's sacred natural sites and territories for the African Commission will be finalised. Opportunities for exchange between Africa and the Colombian Amazon will be advanced. The Amazon Alliance will continue to be nurtured, building international solidarity and support for Indigenous territories. Gaia will continue to build alliances and support local actions for marine conservation in Uruguay and the southwest Atlantic.

Amplifying agro-ecological seed systems and food sovereignty:

A third phase of the UK & Ireland Seed Sovereignty Programme will be launched for training up seed savers, making more locally produced, open-pollinated seed available, and reviving forgotten grains. A select group of seed producers and veg growers will undertake variety trials. The revival of knowledge and traditional seed diversity will continue in indigenous communities in East, West and Southern Africa; and we will ensure a legacy from the We Feed the World programme and its inspiring agro-ecology stories of local farmers and images.

Supporting community actions for moving beyond extractivism:

A new Action Fund will be launched by the Yes to Life No to Mining network, offering small grants to frontline communities and community organisations defending their lands, waters and lives from mining. Gaia will coordinate these grants on behalf of the network. A Global Gathering for the Yes to Life No to Mining network will aim to set future strategy in the network. A microprojects fund will leverage legal and community efforts, and increase visibility on the threats to the Okavango Delta from fracking.

Connect with, influence & inspire strategic audiences:

With the support of a graphic designer and a Comms Assistant we will develop and use new visual tools (as well as drawing on archive materials) that give a fresh identity to Gaia's core programme areas and affirm the importance of our holistic approach to restoring bio-cultural diversity. Gaia's 35th anniversary will be an important celebration. We Feed the World will explore new opportunities to deliver the exhibition at minimum cost, with a 'no frills' approach, offering this remarkable collection of images and stories as a resource for the food, farming and climate justice movements.



Financial results for 2021

The results for the year are shown on the Statement of Financial Activities on page 24.

Income

In 2021 Gaia received £1,395,426 total income, an increase of 44% (2020: £971,834). Restricted income amounted to £1,114,811 (2020: £799,496), or 80% of Gaia's total income (2020: 82%). Unrestricted income amounted to £280,615 (2020: £172,338).

Expenditure

Total expenditure in the period was £1,088,880 (2020: £987,633), an increase of 10%. Gaia carries out activities directly and through grants to partner organisations. In 2021 Gaia disbursed £360,331 to partners in grants (2020: 340,578) representing 33% of the total expenditure (2020: 34%).

Cost of raising funds amounted to £27,548 which is 17% lower than in the previous period (2020: £33,316). This is mostly due to decrease in support from fundraising consultants during the year.

Financial position at the end of the year

Restricted funds carried forward were £654,522 (2020: £406,159) and unrestricted funds balance at the end of the year was £198,852 (2020: £140,669).

The unrestricted fund balance represents just slightly under four months anticipated expenditure (excluding grants and direct project activities) in 2022, which is in line with the minimum amount set with Gaia's reserves policy.

Financial Management Policies

Reserves policy

Gaia has agreed that to safeguard the continuity of its operations, the level of unrestricted reserves at year end should be sufficient to cover three to four months of fixed costs for the following year. The forecast for the first four months of the fixed costs cash payments in 2022 is £200,440. Therefore, Gaia considers that keeping the current reserve at the level of £198,852 is sufficient and in line with Gaia's reserve policy. Gaia recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Grant making policy

Gaia works in partnership with many organisations and networks. Grants paid to partner organisations are made in line with our mission and strategic aims. Gaia monitors all grants in accordance with the relevant partnership agreement. Partnership agreements contain funder requirements in respect of grant management and reporting, as well as safeguarding policies, information on the activities to be supported, budget projections, reporting requirements and a grant disbursement schedule.

Governance & Risk Management

Governance

The Gaia Foundation is established under a Trust Deed, which provides for governance by a Board of Trustees which currently comprises Gaia Trustee Limited. The Board takes responsibility for setting the charity's strategic direction, establishing policy and monitoring performance against objectives. The Board aims to meet four times a year and delegates operational management to the Gaia team, led by the Director. The Board is unpaid and details of any Board's, or directors of Gaia Trustee Limited, expenses and related party transactions are disclosed in note 5 to the accounts.

The Board of Gaia Trustee Limited has the power to appoint additional Trustees as it considers fit to do so to ensure that all relevant skills and experience are represented on the Board. Our policy on induction of new Trustees is to ensure that all new Board members are provided with background documentation on Gaia and their responsibilities.

Training is provided for all Trustees on an ongoing basis as required.

Risk Management

All of the charity's significant activities are subject to a risk review as part of the initial project assessment process, prior to commencement of implementation. Major risks are identified and ranked in terms of their potential likelihood and impact. Gaia reviews risks annually and is satisfied that adequate systems and procedures are in place to manage the risks identified. In assessing risk, Gaia recognises that some areas of work require the acknowledgment and management of risk if Gaia is to achieve its objectives.

Gaia has identified its highest risks during the year and has mitigated these as detailed below:

- Inability to raise enough funds to cover fixed costs risk has been mitigated by applying for and securing further general support funding.
- Loss, corruption or breach of data has been mitigated by investing in IT systems and database that are GDPR compliant and providing necessary training.
- Partners inability to deliver projects on time results in loss of contribution to Gaia has been mitigated by regular monitoring of partner's deliverables through calls and internal reporting as well as keeping funders timely informed and negotiating implementation of the projects extension period where applicable.

Key Personnel Statement

The Gaia Foundation values its team and recognises that they are crucial to the effective delivery of our work. Remuneration of key personnel is revised and benchmarked on an annual basis by the Trustee, and takes into account length of service, critical skills in key jobs, regional inequities and Gaia's home-working policy, to ensure that salaries are fair and rewarding.

Trustee's Responsibilities Statement

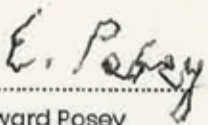
The Trustee is responsible for preparing the Report of the Trustee and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

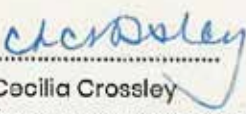
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 Trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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. It is 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 the Trustee and signed on its behalf on 28th June 2022.


.....
Edward Posey
(Director of Gaia Trustee Ltd)


.....
Cecilia Crossley
(Director of Gaia Trustee Ltd)

Report of the Independent Auditors to the Trustee of The Gaia Foundation

Opinion

We have audited the financial statements of The Gaia Foundation (the 'charity') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustee is responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of the Trustee

As explained more fully in the Statement of Trustee's Responsibilities, the Trustee is responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors. We gained an understanding of the legal and regulatory framework applicable to the charity

and the industry in which it operates and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

We identified that the following laws and regulations are central to the charity:

- Charities Act 2011
- Charities SORP 2019
- Health & safety regulations

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charity.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

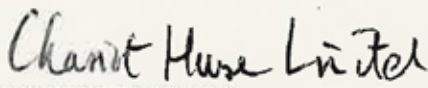
We identified that the following areas were of high risk:

- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, UK tax legislation, Charities Act 2011 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

Use of our report

This report is made solely to the charity's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustee those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustee as a body, for our audit work, for this report, or for the opinions we have formed.



Chariot House Limited
Eligible to act as an auditor in terms of section 121 of the Companies Act 2006
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 28 June 2022

Statement of Financial Activities

For the year ended 31 December 2021

INCOME & EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £ (Note 2)
INCOME FROM:					
Donations	(Note 3)	279,088	1,102,756	1,381,844	971,045
Charitable activities		1,490	12,055	13,545	755
Other income		37	-	37	34
TOTAL INCOME		280,615	1,114,811	1,395,426	971,834
EXPENDITURE ON:					
Raising funds		26,112	1,436	27,548	33,316
Charitable Activities					
Earth Jurisprudence - trainings, advocacy & community-level initiatives		128,252	223,851	352,103	340,503
Organic Seed & Farming - capacity building & promotion		6,965	259,272	266,237	244,252
Sacred Lands & Waters - restoration & public policy making		813	243,316	244,129	218,793
Creative Communications - public outreach & influence		43,364	40,609	83,973	66,245
Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives		16,926	97,964	114,890	84,524
TOTAL CHARITABLE ACTIVITIES		196,320	865,012	1,061,332	954,317
TOTAL EXPENDITURE	(Notes 4, 5, 6, 7)	222,432	866,448	1,088,880	987,633
NET MOVEMENT IN FUNDS		58,183	248,363	306,546	(15,799)
Reconciliation of funds:					
Fund balances at 01 January 2021		140,669	406,159	546,828	562,627
FUND BALANCES AT 31 December 2021		198,852	654,522	853,374	546,828

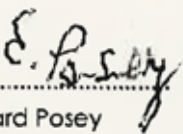
All amounts relate to continuing activities and there are no recognised gains or losses other than those included in the statement of financial activities.

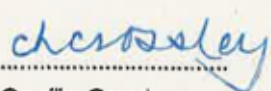
Balance Sheet

As at 31 December 2021

		2021	2020
		£	£
FIXED ASSETS			
Tangible fixed assets	(Note 8)	6,242	7,889
CURRENT ASSETS			
Debtors	(Note 9)	5,297	28,752
Cash		875,588	550,482
TOTAL CURRENT ASSETS		880,885	579,234
CREDITORS			
(amounts falling due within one year)	(Note 10)	33,753	40,295
NET CURRENT ASSETS		847,132	538,939
TOTAL ASSETS LESS CURRENT LIABILITIES		853,374	546,828
THE FUNDS OF THE CHARITY			
Restricted funds	(Note 11)	654,522	406,159
Unrestricted funds		198,852	140,669
Total charity funds	(Note 13)	853,374	546,828

The Financial Statements were approved by the Trustee and signed on its behalf on 28th June 2022.


.....
Edward Posey
(Director of Gaia Trustee Ltd)


.....
Cecilia Crossley
(Director of Gaia Trustee Ltd)

Statement of Cash Flows

For the year ended 31 December 2021

		Total 2021 £	Total 2020 £
Net cash from operating activities	(Note 12)	331,264	9,148
Cash flows from investing activities:			
Purchase of equipment		(6,158)	(11,621)
Net cash used in investing activities		(6,158)	(11,621)
Change in cash and cash equivalents in the reporting period		325,106	(2,473)
Cash and cash equivalents at the beginning of the reporting period		550,482	552,955
Cash and cash equivalents at the end of the reporting period		875,588	550,482

Notes to the accounts

For the year ended 31 December 2021

1. Accounting policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year, is set out below.

1.1 Basis of preparation

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

At the time of approving the financial statements, the Trustee has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

1.2 Income

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, it is probable that income will be received and the amount can be measured reliably. For legacies, entitlement is the earlier of either the charity being notified of an impending distribution or the legacy being received. For grants, entitlement is the earlier of the charity having incurred the expenditure to which the grant relates or the grant having been received.

1.3 Expenditure

Expenditure is charged on an accruals basis.

Costs of charitable activities include direct expenditure incurred through grants to partners and operational activities together with allocated support costs. Grants payable to partner organisations are recognised in the period they are payable. In accordance with Charities SORP- FRS 102, the charity reports its charitable expenditure by its five areas of work. Expenditure have been allocated directly to the relevant area of work.

Support costs, which include central functions such as Finance, HR and IT, as well as separately identified governance cost (examination, trust secretarial and legal advice cost), have been allocated to the areas of work on the basis of staff headcount.

Notes to the accounts (continued)

For the year ended 31 December 2021

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustee in furtherance of the general objectives of the charity.

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.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets below a cost of £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	25% per annum straight line
Office equipment	20% per annum straight line
Fixtures and fittings	20% per annum straight line

Where any capitalised assets were purchased through restricted funding, the asset will be written off over the project period.

1.6 Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the duration of the lease.

1.7 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Sterling at the rates of exchange ruling at the balance sheet date. Where restricted funds are received, held and disbursed in foreign currency, without conversion into Sterling, transactions are stated at the same exchange rate, derived from the opening balance or average rates applying to restricted income received during the year. Exchange differences are taken into account in arriving at the net income for the year.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

Notes to the accounts (continued)

For the year ended 31 December 2021

2. Statement of Financial Activities 2020 by type of income

INCOME & EXPENDITURE	Unrestricted Funds £	Restricted Funds £
INCOME FROM:		
Donations	171,549	799,496
Charitable activities	755	-
Other income	34	-
TOTAL INCOME	172,338	799,496
EXPENDITURE ON:		
Raising funds	30,092	3,224
Charitable Activities		
Earth Jurisprudence - trainings, advocacy & community-level initiatives	81,255	259,248
Organic Seed & Farming - capacity building & promotion seeds & farming - capacity building and promotion	37,327	206,925
Sacred Lands & Waters - restoration & public policy making	722	218,071
Creative communications - public outreach & influence	17,871	48,374
Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	15,936	68,588
TOTAL CHARITABLE ACTIVITIES	153,111	801,206
TOTAL EXPENDITURE	183,203	804,430
NET MOVEMENT IN FUNDS	(10,865)	(4,934)
Fund balances at 01 January 2020	151,534	411,093
FUND BALANCES AT 31 December 2020	140,669	406,159

Notes to the accounts (continued)

For the year ended 31 December 2021

3. Donations

The Gaia Foundation gratefully acknowledges receipt of the following grants and donations:

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Individual donations	42,962	6,349	49,311	20,076
Grants from Government bodies, Trusts, Foundations and NGOs				
Comic Relief	-	11,648	11,648	71,673
Swift Foundation	73,444	3,533	76,977	89,415
Esmée Fairbairn	-	-	-	22,500
Open Society Foundations	116,948	-	116,948	47,442
Rockefeller Philanthropy Advisors	-	163,365	163,365	152,993
Rockefeller Brothers Fund	-	36,321	36,321	40,000
NHCF: Putnam Family Foundation	-	35,656	35,656	56,867
The Savitri Waney Charitable Trust	-	25,000	25,000	25,000
Thirty Percy Foundation	-	115,000	115,000	100,000
Samworth Foundation	10,000	99,496	109,496	50,000
A Team Foundation	-	35,000	35,000	40,000
Rufford Foundation	-	10,000	10,000	20,145
Guernsey Overseas Aid and Development	-	29,284	29,284	-
The Planet Heritage Foundation	-	81,029	81,029	-
Tudor Trust	30,000	-	30,000	-
Be the Earth	-	20,000	20,000	-
Other grants	5,734	431,075	436,809	234,934
Total donations	279,088	1,102,756	1,381,844	971,045

Notes to the accounts (continued)

For the year ended 31 December 2021

4. Charitable Activities

The charity is achieving its objectives by delivering trainings, advocacy and community-level initiatives for Earth Jurisprudence, building capacity and promotion of organic seed and farming, public policy making for indigenous rights, sacred lands and waters, creative communications for public outreach and influence and small grants and innovative alternatives to move beyond extractivism.

Expenditure	Raising funds	Earth Jurisprudence – trainings, advocacy & community-level initiatives	Organic Seed & Farming – capacity building and promotion	Sacred Lands & Waters – restoration & public policy making	Creative communications – public outreach & influence	Beyond Extractivism – empowering youth, rewilding, small grants & innovative alternatives	Support costs to apportion	Total 2021 £	Total 2020 £
Grants (Note 4a)	-	94,368	17,344	180,764	-	67,855	-	360,331	340,578
Office cost	420	30	-	408	11	20	25,626	26,515	62,279
Staff cost	11,525	121,401	144,375	10,847	43,682	17,202	30,389	379,421	319,210
Consultants & professional fees	13,746	90,262	37,048	46,193	2,977	26,909	16,897	234,032	136,413
Communication & IT	-	358	1,195	-	-	-	9,911	11,464	17,651
Travel & Subsistence	-	15,737	2,488	546	108	-	382	19,261	10,394
Conferences & Venues	-	11,064	1,256	1,840	1,056	-	-	15,216	8,403
Public Engagement	233	1,825	7,567	1,906	28,828	738	249	41,346	90,807
Foreign exchange (gains)/losses	-	-	-	-	-	-	1,294	1,294	1,898
	25,924	335,045	211,273	242,504	76,662	112,724	84,748	1,088,880	987,633
Re-allocation of support cost (Note 4b)	1,624	17,058	54,964	1,625	7,311	2,166	(84,748)	-	
Total Expenditure	27,548	352,103	266,237	244,129	83,973	114,890	-	1,088,880	987,633
2020	33,316	340,503	244,252	218,793	66,245	84,524	-	987,633	996,968

Notes to the accounts (continued)

For the year ended 31 December 2021

4a. Grant funding activities

Partner organisation	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Organic Seed & Farming - capacity building and promotion	Sacred Lands & Waters - restoration & public policy making	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2021 £	Total 2020 £
EarthLore, South Africa	19,236	17,344	-	-	36,580	54,239
USIKO, South Africa	-	-	-	-	-	3,307
OCC, Uruguay	-	-	59,934	-	59,934	74,035
IBJ, Brazil	-	-	45,433	-	45,433	31,707
NEMA, Brazil	-	-	43,170	-	43,170	41,540
AFRICE, Uganda	23,768	-	21,936	-	45,704	30,830
GRABE-Benin, Benin	18,361	-	-	-	18,361	14,973
SALT, Kenya	33,003	-	3,193	-	36,196	11,193
Irish Seed Savers, Ireland	-	-	-	-	-	6,429
WoMIN, South Africa	-	-	-	16,698	16,698	41,845
ANARDE, Uganda	-	-	7,098	-	7,098	-
Other grants	-	-	-	51,157	51,157	30,480
Total grants	94,368	17,344	180,764	67,855	360,331	340,578

4b. Support costs

All support cost of £84,748 (2020: £ 112,558) is apportioned between the areas of work on the basis of the staff headcount and includes the governance cost of £ 5,762 (2020: £3,395). Governance cost as a general cost of running the charity includes the audit's fee of £5,700 (2020 Independent examiner's fee: £3,180).

Support costs to apportion	Raising funds	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Organic Seed & Farming - capacity building and promotion	Sacred Lands & Waters - restoration & public policy making	Creative communications - public outreach & influence	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2021 £	Total 2020 £
Governance	110	1,160	3,737	111	497	147	5,762	3,395
Communication & IT	189	1,986	6,400	189	851	252	9,867	12,286
Finance	364	3,811	12,281	363	1,633	484	18,936	17,710
Facilities	394	4,143	13,350	395	1,776	526	20,584	52,778
Human Resources	567	5,958	19,196	567	2,554	757	29,599	26,389
Total	1,624	17,058	54,964	1,625	7,311	2,166	84,748	112,558
2020	4,909	22,792	78,545	2,104	701	3,507	112,558	

Notes to the accounts (continued)

For the year ended 31 December 2021

5. Trustee

The Trustee received no remuneration for its services as Trustee during the year. No reimbursement of travel expenses were paid during the period (2020: NIL). See note 6 in relation to payments made to Related Parties.

6. Related Parties

During the year, the following related party transaction took place: Jules Cashford as Director of Gaia Trustee Ltd, received £500 for consultancy services during the year. (2020: NIL).

7. Staff Costs

Employee costs during the year:	2021	2020
	£	£
Salaries	338,350	289,721
National insurance	25,908	20,897
Pension	9,690	7,992
Other staff related costs	5,473	600
Total staff costs	379,421	319,210

The average number of employees on a Full Time Equivalent Basis during the year was 10 (2020: 9) with the average number per headcount during the year being 15 (2020: 15). The number of employees whose emoluments were over £60,000 was nil (2020: nil). The senior management, identified as Director, Deputy Director and Head of Finance & HR, were paid total £136,949 (2020: £122,428). The pay has been recommended and approved by the Board.

Notes to the accounts (continued)

For the year ended 31 December 2021

8. Tangible Fixed Assets

	Fixtures, fittings and computer equipment £
Cost	
As at 01 January 2021	52,784
Additions	6,158
Disposals	<u>(33,084)</u>
As at 31 December 2021	<u>25,858</u>
Depreciation	
As at 01 January 2020	44,895
Charge for the year	7,805
Disposals	<u>(33,084)</u>
As at 31 December 2021	<u>19,616</u>
Net book value	
As at 31 December 2021	<u>6,242</u>
As at 31 December 2020	<u>7,889</u>

9. Debtors

	2021 £	2020 £
Accrued Income	1,127	146
Prepayments	4,170	26,446
Other debtors	-	2,160
Total debtors	<u>5,297</u>	<u>28,752</u>

10. Creditors

	2021 £	2020 £
Accruals	20,083	27,542
Other Creditors		
Credit card	683	1,895
Creditors control account	1,920	1,704
HMRC (PAYE)	9,387	7,732
Pension	1,680	1,380
Net Pay	-	42
Total creditors	<u>33,753</u>	<u>40,295</u>

Notes to the accounts (continued)

For the year ended 31 December 2021

11. Restricted funds

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Balance at 1 January 2021 £	Grants received £	Expenditure £	Balance at 31 December 2021 £
Comic Relief Promoting community-based, woman-led governance	35,598	11,648	(47,246)	-
Rockefeller Philanthropy Advisors OCC-Uruguay, IUU fishing and the South Atlantic	-	163,365	(155,777)	7,588
The Planet Heritage Foundation Research, investigation and education	-	81,029	(39,659)	41,370
NHCF: Putnam Family Foundation African Earth Jurisprudence movement and trainings	42,013	35,656	(36,650)	41,019
Rockefeller Brothers Fund African Earth Jurisprudence and Sacred Lands	15,276	36,321	(44,693)	6,904
The Savitri Waney Charitable Trust Seed and Food Sovereignty UK & Ireland	22,040	25,000	(26,469)	20,571
Bertha Foundation Yes to Life No to Mining Network	34,975	-	(15,024)	19,951
Guernsey Overseas Aid and Development SALT-Kenya, community-level initiative	-	29,284	(14,642)	14,642
A Team Foundation Seed and Food Sovereignty UK & Ireland, We Feed the World, Cultivating Resilience in Farming Systems (Europe)	32,600	35,000	(36,864)	30,736
Samworth Foundation Seed and Food Sovereignty UK & Ireland	36,261	99,496	(62,254)	73,503
Thirty Percy Foundation Seed and Food Sovereignty UK & Ireland	80,994	115,000	(94,924)	101,070
Be the Earth Seed and Food Sovereignty UK & Ireland	9,106	20,000	(6,649)	22,457
Other restricted funds Various programmes (see note below)	97,296	463,012	(285,597)	274,711
	406,159	1,114,811	(866,448)	654,522

Note: Other restricted funds include small grants below £20,000, as well as grants where the donor requested to remain anonymous in any public information or published materials.

Notes to the accounts (continued)

For the year ended 31 December 2021

12. Reconciliation of net cash flow from operating activities

	2021 £	2020 £
NET MOVEMENT IN FUNDS: Net (expenditure)/ income for the reporting period (as per the statement of the financial activities)	306,546	(15,799)
Adjustments for:		
Depreciation charges	7,805	7,259
(Increase) / Decrease in debtors	23,455	3,832
Increase / (Decrease) in creditors	(6,542)	13,856
Net cash provided by/ (used in) operating activities	331,264	9,148

13. Analysis of net assets between funds

As at 31 December 2021 cash and debtors held as restricted funds amounted to £ 656,553. During 2021 The Gaia Foundation received grant income for projects that continue in to 2022. At the year-end these funds were held as restricted, to be applied to specific projects in 2022.

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	2,931	3,311	6,242
Current assets	224,332	656,553	880,885
Creditors: amounts falling due within one year	(28,411)	(5,342)	(33,753)
	198,852	654,522	853,374

14. Commitments under operating leases

	2021 £	2020 £
Office equipment-printer		
Within one year	960	-
Land and buildings		
Within one year	-	3,025
	960	3,025



Postal Address:
44 Grand Parade
Brighton BN2 9QA
www.gaiafoundation.org

Charity no: 327412

THE GAIA FOUNDATION

England & Wales - Charity number 327412

Accounts

Annual Report, Unaudited Financial Statements and Independent Examiner's Report for the year ended 31 December 2020

Charity registration number 327412



Contents

Summary of 2020 Activities	6
Financial Results	20
Independent Examiner's Report	23
Statement of Financial Activities	24
Balance Sheet	25
Statement of Cash Flows	26
Notes to the Accounts	27

Photos courtesy of the Gaia team and We Feed the World.

We are especially grateful to funders that have supported the work of Gaia and our global partners during this year, in particular: A-Team Foundation, Bertha Foundation, Be the Earth, Comic Relief, Esmée Fairbairn Foundation, Farming the Future, Guernsey Overseas Aid & Development Commission, New Hampshire Charitable Foundation and Putnam Family Foundation, New Venture Fund, Open Society Foundations, Patagonia Environmental Grants Program Fund, Planet Heritage Foundation, Rettet den Regenwald, Rockefeller Brothers Fund, Rockefeller Philanthropy Advisors, Rufford Foundation, Sacred Fire, Samworth Foundation, Sherwood Forest, Synchronicity Earth, Swift Foundation, The Casey and Family Foundation, The Savitri Waney Charitable Trust, Thirty Percy Foundation, Tudor Trust, and to private donors and the many individuals who show their support to our work through annual or monthly donations.

Registered Office Address

The Gaia Foundation
44 Grand Parade
Brighton BN2 9QA

Professional Service Providers

INDEPENDENT EXAMINER

John Thacker FCA DChA
Chariot House Limited
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BANKING SERVICES

HSBC Plc
138 Shaftesbury Avenue
London
WC2H 8HB

BANKING SERVICES

Triodos Bank
Deanery Road
Bristol
BS1 5AS

SOLICITOR

Penningtons Manches LLP
125 Wood Street
London
EC2V 7AW

Our Director & Team

Director
Liz Hosken

Deputy Director
Rowan Phillimore

Finance Manager
Dijana Malidza

Head of Communications
Hannibal Rhoades

Fundraising & Partnerships
Sara Davies

Finance Office
Luisa Tsamados

Earth Jurisprudence Coordinator
Carlotta Byrne

Sacred Lands & Seas Coordinator
Fiona Wilton

Beyond Extractivism Coordinator
Hannibal Rhoades

Amazon Alliance Coordinator
Grace Souza

UK & Ireland Seed Sovereignty
Programme Manager
Sinead Fortune

UK & Ireland Seed Sovereignty
Regional Coordinators

Charlotte Gray
Ellen Rignell
Helene Schulze
Katie Hastings
Richard Walsh
Robyn Minogue

We would like to acknowledge and express our thanks to the team who have moved on from Gaia during this year, and to the amazing consultants, interns and volunteers for their enthusiastic and skilled collaboration during 2020.



Governance & International Advisors

Directors of Gaia Trustee Ltd - a sole trustee of The Gaia Foundation

Sulemana Abudulai,

Specialist in land economy and natural resource management, Trustee of the African Biodiversity Network.

Jules Cashford,

Writer, lecturer, celebrated author of books on mythology; and a member of the International Association of Analytical Psychology.

Cecilia Crossley,

Chartered Accountant, experienced in International Development. Founder of the social enterprise From Babies with Love.

Silvia Gomez,

Anthropologist, trainer in Holistic Science and Economics for Transition, and currently head of Greenpeace Colombia.

Edward Posey, OBE,

Trustee of the Wilderness Foundation UK, the Wilderness Leadership School South Africa and the Green Belt Movement International.

Philippe Sibaud,

Business entrepreneur, writer, and currently running a microfinance institution in Malawi, supporting small farmers and local market traders.

Tracy Worcester,

Ecologist, campaigner for farmer's land rights and against factory farming.

Roger Northcott,

Trust Secretary

Associates & Advisors - longstanding colleagues and providers of strategic advice and guidance, who often work on inspiring initiatives with Gaia

Nimmo Bassey, Poet, activist, and director of ecological think-tank the Health of Mother Earth Foundation, Nigeria

Maggie Baxter OBE, Independent consultant in the voluntary sector, Trustee of the Green Belt Movement International, UK

Colin Campbell, Traditional doctor, Herbalist, Botswana

Angela Cordeiro, Agronomist & advisor to grassroots social movements, Brazil

Nigel Crawhall, Sociolinguist, UNESCO Chief of Section for Small Islands and Indigenous Knowledge, South Africa

Professor Tony Cunningham, Ethno-ecologist, Australia/South Africa

Dr Irwin Friedman, Leader in Primary Healthcare, South Africa

Lara Lutzenberger, Biologist and environmental consultant, Brazil

Peter MacFadyen, Social and ecological justice activist, founder of Sustainable Frome, UK

Mariana Gomez, Anthropologist, regional coordinator for YLNM, Colombia

Dr Stephan Harding, Resident Ecologist & MSC Coordinator, Schumacher College, UK

Dr Marín von Hildebrand, Ethnologist, Founding Director of Gaia Amazonas, Colombia

Dr Martin Khor, Economist, Executive Director of the South Centre, Malaysia/Switzerland

Ailton Krenak, Indigenous leader, Brazil

Satish Kumar, Former Jain monk, Editor of Resurgence, UK/India

Joanna Macy, Ecophilosopher, author, teacher of The Work that Reconnects, USA

Juan Mayr, Former Minister for the Environment, Colombia

Professor Manfred Max-Neef, Economist and Author, Chile

Professor Jacqueline McGlade, Former Chief Scientist, United Nations Environment Programme, UK/Kenya

Dr Andrew Muir, Founding Director of the Wilderness Foundation, South Africa

Dr Vandana Shiva, Physicist, activist, Founding Director of the Research Foundation for Science, Technology and Ecology, India

Professor Gurdial Singh Nijar, International lawyer & biodiversity negotiator, Malaysia

Theo Sowa, CBE, Chief Executive Officer, African Women's Development Fund (AWDF), Ghana

Dr Melaku Worede, Agronomist, former Director of the Plant Genetic Resource Centre, Ethiopia

Our Vision

The Gaia Foundation envisages a new era in which humans have restored a respectful and mutually enhancing relationship with the Earth, our source of life, and with each other.

Our Mission

Our mission is to revive cultural and biological diversity in order to restore the resilience of ecosystems, communities and ecologically compliant economies and governance systems, linked up into social movements for systemic transformation.

Gaia is working with partners across Africa, South America, Asia and Europe, to revive healthy ecosystems, enhance traditional knowledge and practices for seed, food and water sovereignty, and to strengthen community self-governance. This enables communities to become more resilient so that they can better withstand forces that undermine their ecological and cultural integrity. Together, we work with coalitions and movements to enhance our collective ability to bring about systemic transformation of the dominant industrial growth economy. Our partners range from small-scale initiatives to organisations, networks and movements, all of whom work closely with local communities.

Gaia is the name of the ancient Greek Mother Goddess Earth, and also the name of James Lovelock's 'Gaia Hypothesis', which recognises that our Earth is a living, self-regulating whole.

Strategic Aims & Programme Areas

Gaia makes a longterm commitment with our partners to address the root causes of today's most pressing ecological, social and economic challenges. We focus on building ecological and community resilience, advocacy and public outreach, the provision of learning opportunities, the sharing of good practice and innovation, and the strengthening of networks, movements and alliances, in line with our charitable objectives and aims. Our four key programme areas are:

- **Earth Jurisprudence:** Spreading the philosophy and practice of Earth Jurisprudence, through creative communications, experiential learning, immersive trainings, and practice-based policies.
- **Sacred Lands & Wilderness:** Protecting indigenous sacred natural sites and territories, and the rights of traditional custodians, through legislation, policy, inter-generational learning and habitat restoration.
- **Seed, Food & Climate Change Resilience:** Supporting small farmers, especially women, to enhance their indigenous knowledge and seed varieties, to be food secure and to safeguard diversity.
- **Beyond Extractivism:** Backing communities and social movements at the front line, to defend their ecological and cultural heritage and build alternative pathways.

SUMMARY of 2020 Activities: Upholding Indigenous Wisdom & Earth-Centred Perspectives

Without doubt, this year has been a test of our resilience at all levels; staying connected; reassessing priorities; planning in an unknown context; adapting, coping, experiencing and foreseeing. It has also confirmed that we are focussing our energies in the right place.

From Benin to Zimbabwe, graduates from Gaia's training for Earth Jurisprudence practitioners and the local communities with whom they work are regenerating their sacred natural sites networks, critical features such as rivers, wetlands and forests in their ancestral lands and food and seed sovereignty. Emergency funds were secured for indigenous communities in the Brazilian Amazon and Africa in response to Covid-19 - a vital contribution to secure community health and resilience and protect their seed diversity. Closer to home, our UK & Ireland Seed Sovereignty Programme partners saw up to a 600% increase in demand for their seed as lockdown hit and supermarket shelves lay bare, triggering people to question and change their food buying habits, and this demand has continued with some seed partners reporting that they are having to temporarily suspend their online shops to keep up with the demand.

Whilst we greatly look forward to reconnecting with our networks (and each other!) face to face in the future, and hugely miss that contact and creativity, we can also see the positive learning and adaptation that has come about as we collectively navigated the shocks of 2020. Encouragingly, we find ourselves energised by the global potential for positive change here after.

We hope that you enjoy reading a summary of the work over the course of this unprecedented year.



EARTH JURISPRUDENCE **Spreading the philosophy and practice of Earth Jurisprudence, through experiential learning, immersive trainings, and practice-based policies.**

Gaia's unique three-year training for African Earth Jurisprudence practitioners responds to the need for champions of climate change resilience through the revival of indigenous knowledge and practices and the recognition of customary governance. In 2020, with the coronavirus outbreak, the course programme was forced to quickly adapt in content and delivery, and to explore alternative ways to achieve experiential learning, accompaniment and Nature connection.

Experiential trainings and residentials were re-scheduled into virtual retreats and learning sessions. Through screens, rather than face-to-face, we worked on practical activities and explored key texts with the current practitioners-in-training. All heartily participated in solo practices in-between facilitated sessions – crafting stories, journaling and spending time in Nature. In November we held an innovative online graduation celebration for the six participants in the second course. They will be setting out in 2021 to deepen their Earth Jurisprudence practice and contribute to the revival of biocultural diversity in Benin, Cameroon, Kenya, Uganda, South Africa and Zimbabwe. The event was honoured by indigenous elders and guest speakers such as Nnimmo Bassey from Nigeria and Joanna Macy from USA, tutors and course funders.

The first graduates (2014-2017) are already demonstrating how an Earth Jurisprudence approach to reviving indigenous knowledge and practices, inspired by the Amazonians, enables communities to be more resilient to climate change and shocks such as Covid-19, and resistant to external threats such as landgrabs. Gaia provides ongoing accompaniment, technical support (research, advocacy, legal briefings) and seeks funds for their work with local communities reviving indigenous knowledge, practices and governance systems, documenting customary laws and governance systems, and engaging with district and national governments to advance multiple level legal and policy strategies. The resilience of these communities in Benin, Kenya, Uganda and Zimbabwe, through different stages of pandemic lockdown, which emerged in the context of floods, droughts, locust swarms and other climate change related impacts, has been heartening. The pandemic situation also gave urban relatives a wake-up call about the importance of community, of indigenous knowledge, of the role of elders, and the value of traditional seed and foods and sacred natural sites.

A new intake of African Earth Jurisprudence practitioners was selected in 2020, from East, West and Southern Africa. Core materials have been sent out by post, and the course started in January 2021.

Support from Open Society Foundations, Swift Foundation, Full Circle Foundation and Putnam Family Foundation has been vital for both the course and accompaniment of the practitioners and has enabled flexibility during the global pandemic. In 2021 we look forward to in-person experiential trainings and the honing of eco-literacy skills in the beautiful fynbos of the Langeberg mountains, South Africa, with the Proteus Initiative, and Colin and Niall Campbell of Siana in African cosmology, customary law and indigenous resilience practices.



“During 2019-2020, the Gaia Foundation, has continued to be a reference point for Earth Jurisprudence. The three-year training course takes a deep dive .., builds a skillset for better engaging with public and policy makers on customary laws underpinned by respect for Nature, and raises the voices of a new generation of ... advocates for Earth Jurisprudence.”

(UN Report of the Secretary General on Harmony with Nature (A/75/266))

SACRED LANDS & WATERS

Protecting indigenous sacred natural sites and territories, reviving customary governance and traditional knowledge, and restoring land and marine biodiversity.

Western Uganda was a particular focus for advancing in the protection of sacred natural sites. Activities built on achievements from 2019 when two important precedents were set - firstly, the local government of Buliisa District resolved to develop an ordinance (legislation) that recognises the customary laws and sacred natural sites of the indigenous Bagungu people; and secondly, the national government adopted a clause into the new National Environment Act recognising the Rights of Nature.

During 2020, Gaia supported local partners African Institute for Culture and Ecology (AFRICE) and Advocates for Natural Resources and Development (ANARDE) to achieve the successful legislative passage of the district-level ordinance to uphold Bagungu customary laws and demonstrate how the Rights of Nature clause in Uganda's Environment Act can be implemented to protect sacred natural sites and wetlands - a first in Africa. On 23rd December 2020, Buliisa District Council approved an ordinance that establishes a co-governance body with Bagungu sacred natural site custodians to oversee the protection of sacred ecosystems in the district. It will be passed to the Attorney General for approval in 2021.

Sado District, Benin, has been another focus for district-level legislation. For some years, Gaia has supported local partner GRABE (Groupe de Recherche et d'Action pour le Bien-Etre au Bénin) to protect sacred forests in Avrankou and the lower-Ouémé region, accompanying the communities who still act as forest guardians. On 19th November 2020, success was achieved for Kotan-Segbé, a sacred forest covering 9,053m, when Sado District local government representatives voted to recognise the forest's protected status, integrating it into the wider network of protected areas in the Municipality of Avrankou.

The role of customary governance and sacred natural sites in contributing to climate change adaptation and mitigation and stemming the erosion of biological and cultural diversity, is addressed by Gaia through practical actions and the written word. In early 2020, a 60-page draft study on the Situation of Africa's Sacred Natural Sites and Territories was presented to the ACHPR Working Group on Indigenous Populations/Communities (in compliance with African Commission Resolution ACHPR/Res. 403 (LXIII) 2018). Completion is planned for 2021.

“My strong connection to this land is through this sacred site. Myself, my father and my grandfather were born from this land. They are buried here. These sites have been here for centuries and all of our life is derived from these sacred sites.”

(Byenkya Julius, custodian,
Buliisa District, Uganda)



Strengthening an Alliance for the Amazon

2020 was a year marked by profound undermining of environmental and human rights policies in Brazil, increased deforestation in all biomes and many premature indigenous deaths resulting from Covid-19 and the neglect of the Brazilian government. Forest peoples and their allies have been fighting to prevent further marginalisation of rights, health, and exposure to attacks on both communities and their sacred lands.

Funding from Full Circle Foundation has enabled Gaia to host a coordinator for growing International Alliance for the Amazon. Through setting up four working groups - Drivers of Deforestation, Frontline Defenders, Legal Strategies and Funders for the Amazon – Grace Souza, the Alliance coordinator, has been nurturing closer collaboration and clarification of strategies. She has also been sourcing and sharing the most incisive news about the Amazon, its indigenous peoples and forest dwellers, and their sacred lands. In the words of one member, the Alliance has been essential “for consolidating understanding of the broader political context in Brazil and understanding the work and perspectives of others working in a similar space”. Together, members are finding strength from each other, from the words of wisdom of indigenous ancestors and leaders, and from the will of old and new partners to promote systemic change. The Alliance has also secured emergency funding - in particular, developing a pilot pooled fund between the Alliance funders and Fundo Casa Socioambiental to support the Association of Indigenous Peoples in Brazil (APIB) and its grassroots organisations in facing Covid-19.

Un Solo Mar (One Sea)

Across the waters from Africa, Gaia is focused on the restoration of marine biodiversity in the southwestern Atlantic. Un Solo Mar (One Sea) is a binational initiative to create marine protected areas and raise community awareness and conservation actions. Supported by Oceans5, the project involves Gaia's local partner OCC (Organisation for Cetacean Conservation) in Uruguay and two NGOs in southern Brazil, Núcleo de Educação e Monitoramento Ambiental (NEMA), Instituto Baleia Jubarte (IBJ).



Activities in Uruguay are also supported by Rufford Foundation and Full Circle Foundation. Despite the pandemic, OCC has brought local fishermen, marine experts and government authorities together for roundtable discussions on marine conservation and the state of fisheries; as well as sessions that inspire an emotional or heart connection with the ocean, and educational activities with schoolchildren and families. In November, a 2nd Oceans Conference in Uruguay drew guest speakers from Argentina, Brazil and Chile, and led to a promise from the new Minister for the Environment that there will be no more seismic testing or offshore oil exploration in Uruguay's territorial waters.

SEED, FOOD & CLIMATE CHANGE RESILIENCE

Supporting small farmers, especially women, to enhance their indigenous knowledge and seed varieties, to be food secure and to safeguard diversity.

Building a robust organic Seed System in the UK & Ireland

The UK & Ireland Seed Sovereignty Programme moved into its second three-year phase to revive organic seed (2020-2023), thanks to the A Team Foundation, Thirty Percy, Savitri Trust and Samworth Foundation. Two new part-time Regional Coordinators, for Northern England and Lowland Scotland, increased the programme's reach into the north of the UK, though progress was somewhat tempered by the pandemic until the team adapted by organising and facilitating online trainings. In addition, the team focused on supporting agroecological seed producers rise to the unique challenges and opportunities presented by the lockdown and supported local growers as seed selling partners. There was a phenomenal increase (upto 600%) in seed orders. An emergency grant from the Farming the Future Fund enabled Devon based partner Vital Seeds to purchase a seed sorting machine to speed up capacity and meet demand, along with improvements to the Seed Cooperative online shop.

Throughout the year, the programme has seen: 26 grain variety trials being undertaken by 9 growers; 24 new vegetable seed varieties at a commercial level and 136 new varieties at a community level; 30 new varieties of grain at a commercial level and 20 at a community level; 12 new seed company connections and 50 growers producing seed for seed companies. Training events moved online brought 154 participants to the programme, whilst appearances on panel discussions and webinars reached over 2,300 people. New partnerships were embraced with Lancaster University, Coventry University, Oaxaca Ethnobotanical Gardens.

Small-scale in-person events are planned in 2021. In the meantime, the UK & Ireland Seed Sovereignty team has embraced the advantages of online learning and the potential it has for reaching more people and with less time commitment from busy growers. A full online training curriculum is being designed with:

- A one-day Introductory Courses, which can be tailored to market gardeners or growers.
- A year-long Intermediate Course for serious growers. Participants will gain a good understanding of how to produce and sell quality seed. They will grow a trial crop at home as part of the training.
- An Advanced Course, which includes access to a pool of opportunities such as taking part in variety trials or going on exchanges, with mentorship.

Brexit continued to be a complex issue for the whole seed sector in 2020. DEFRA's shock announcement in September that all seed producers would need to register their varieties at £300 each galvanised a great deal of collaboration across the sector. Gaia set up a Small Packet Independent Seed Suppliers Forum with 16 small-scale producers of seed to share information, collaborate and link directly with DEFRA. A pro-bono seed lawyer based in Brussels is working with the forum to navigate these murky waters and shape seed legislation to better respect the small-scale, agroecological seed sector in the UK going forward.

“As the world slowed, closed its doors, and watched anxiously, the networks and communities that our UK & Ireland Seed Sovereignty programme works with have leapt into action; rare oats being sown in Wales, bere barley was spread around the Highlands of Scotland, and seeds were delivered by bicycle to participants of community seed banks.

Small-scale market gardeners pivoted quickly and gracefully to providing produce for their communities, home growers and community groups have begun looking beyond the food to the seed and asking promising questions – about provenance, vitality, diversity, resilience.”

(Sinead Fortune, UK & Ireland Seed Sovereignty Programme)



Women-led agroecology and sustainable livelihoods in Zimbabwe

Through a collaborative programme 'Promoting community based, women-led development and governance systems in Africa', local partner EarthLore Foundation works with women farmers in five communities in the Bikita district of Zimbabwe, while WoMIN (African Women Unite against Destructive Resource Extraction) addresses both the rights of rural women farmers and their lack of voice in decision making. Through community dialogues, agroecology trainings and exchanges, seed and food fairs, the women have revived a diversity of millet and wild vegetables, and improved their livelihoods and gained confidence, within an ecosystem that is heavily degraded and climate stressed. They are now beginning to explore ways of regenerating the landscape and restoring sacred natural sites. The global pandemic led to a no-cost extension of the Comic Relief supported programme and an external evaluation will be carried out in 2021.



BEYOND EXTRACTIVISM

Backing communities and social movements at the front line, to defend their ecological and cultural heritage and build alternative pathways.

Yes to Life No to Mining

The Yes to Life, No to Mining (YLNM) movement, of which Gaia is a founding member, has continued to play an important role exposing the growing landgrabbing threats to communal and ancestral lands, and the stories of restoration and resilience.

A major focus during the first half of the year was the tracking and analysis of the mining industry's response to the global pandemic, in collaboration with London Mining Network, Mining Watch Canada, War on Want and other global allies. Through tracking media, company and community statements and news about mining companies' actions during the pandemic on every inhabited continent, with the support of frontline organisations, over 700 data sources were collected. Analysis of the trends led to a new report, *Voices from the Ground: How the global mining industry is profiting from the Covid-19 pandemic*.

Hal Rhoades, Gaia's Head of Communications and YLNM European Coordinator, led on the production and release of the report and a global statement +300 organisational sign-ons. It reveals mining companies to be 'pandemic profiteers', alongside the likes of the oil and gas industry and others seeking deregulation and corporate bailouts. The report's findings were shared widely and funding was secured to further research on three key themes: 1) increased repression of social leaders; 2) deregulation, and 3) community responses and alternatives.

A rebuild of the YLNM website has been carried out, using funds crowdsourced by Gaia in December 2019 with match funding from Patagonia Action Works. A new YLNM working group for Europe was created that unites European anti-mining groups to address the overarching issue of the EU's extractivist policies and the lack of ecological and democratic direction of the European Green Deal and Green Growth strategies. However, a global gathering of regional coordinators in Australia, timed to coincide with the 2020 'Blockade IMARC' anti-extractivism conference, was not possible due to the pandemic - a similar gathering, thanks to funding from Bertha Foundation, is now planned for October 2021.

2020 also saw research projects underway in Fennoscandia, Iberia and the island of Ireland to ascertain the scale and likely impacts of mining expansion, a community guide to engaging with European institutions and grievance mechanisms is in production; and network members translating and redesigning an Ecuadorean guide to territorial defence for European community audiences. A series of webinars exploring the impact of the EU's new mining policies in the North and South began in December 2020, drawing on the expertise of the YLNM membership, and will run into 2021.

GERALD HUIE CROFTS ORGANIC FARM, ST DAVIDS, WALES

In the age of the Covid-19, some farms in the United Kingdom have been able to adapt to the world's need for food. Gerald Huié is one of the few who has done this. He has been growing organic vegetables and fruit for over 20 years. He has been growing organic vegetables and fruit for over 20 years. He has been growing organic vegetables and fruit for over 20 years.

Over the years, Gerald has become a leader of innovation – critical in an area where his farms have expanded to accommodate global impact markets, when he plants more crops in July, to help fill with nothing and changed the farms to be more resilient to crop. He was able to convert to organic farming without a phase-out period of three years. He was able to convert to organic farming without a phase-out period of three years. He was able to convert to organic farming without a phase-out period of three years.

His focus is on growing a wide range of vegetables direct to early families in the area and he has become a leader of innovation for young industries (innovators) who are looking for new ideas and organic agriculture. Having a CSA on the farm gives the wider community in the community, says Gerald. Our aim is to produce food for the community in an organic way that takes care of the land. And that's what we want to be doing – being the community with diverse, nutritious food.

Based on a long-term model diversity to the farm, Gerald is now working with the UK's Foundation for Sustainable Programme to run the UK's 'No-Carbon' award. The goal is to bring the best organic and green to drive the best of organic knowledge exchange, with older farmers supporting the award to help new farmers, sharing their knowledge of traditional organic growing practices.

Gerald has started growing more fruit and vegetables on his crofts. He has been growing organic and greenhouses, grow a wide range of crops on the farm, but he has not been able to continue growing the traditional crops. After years of searching, Gerald found a new way of growing his crops and was able to have some of his farm in the UK's organic award. The best organic award in the land price system.



Rewilding in Finland and Wales

Collaborations with Finnish partner Snowchange go from strength to strength, with Gaia supporting their communications work in particular. This year we announced the Koitajoki River Restoration Project, a new, world-leading effort to re-wild the Finnish-Russian Koitajoki River System using a combination of science and traditional knowledge. This is large scale rewilding at its most impressive, rooted in the restoration of ecological and cultural heritage. Gaia is also embarking on a new partnership with the Penpont Project, led by the Action For Conservation Team, an exciting process of bringing traditional knowledge, elders and young people together to explore restoration and rewilding work in Wales. We look forward to sharing more news in 2021.

From Wilderness Healing to Food Security

Our partner Usiko works in preventive and restorative justice through wilderness experience, continues to change lives for impoverished youth across the Stellenbosch region in South Africa's Western Cape, after nearly 20 years in partnership with Gaia. In early 2020 its pilot Girls in Gangs project, funded by Comic Relief came to an end, and the rise in Covid-19 forced the organisation to redirect attention from its landmark work of healing through wilderness, to feeding primary school kids during the schools lockdown and delivering food parcels for families at risk. Usiko led the initiative in the Jamestown and Cloetesville area and was recognised by the Municipality for its contribution. They went on to form part of the Stellenbosch Unite project feeding 2,500 families a week. After lockdown they continued their wilderness work, finding a growing hunger for the solace Nature provides, especially to marginalized communities who do not have easy access. Their work continues to expand both in training people to grow food and in exposure to Nature's healing.

Creative Communications

Together with partners from Africa, Finland and the UK, we launched a 'Stories of Resilience' series with media partners The Ecologist and Resilience.org. The series began with a framing article by Liz Hosken (Gaia's Director) and Million Belay (Gaia Associate and Chair of the Alliance for Food Sovereignty in Africa, AFSA). The second article was by Simon Mitambo, Earth Jurisprudence graduate and co-founder of SALT, Kenya, exploring the cultural and ecological revival underway in Tharaka, eastern Kenya - and the series continues into 2021. The Global Tapestry of Alternatives network has since invited us to compile these stories as part of their initiative to gather stories from the ground from across the world.

Another story of resilience was released as film, in early 2020. Custodians of Life - Reviving Culture and Nature in Uganda's Great Lakes explores how the Bagungu indigenous clans are reviving their Earth-centred traditions and governance systems which have sustained their diversity-based food systems and ancestral lands for generations. These stories relate closely to a fresh look at Gaia's 'impact'. Thanks to generous pro bono design support, we began experimenting with infographics that depict how, within the theory of emergence, Gaia is making meaningful change possible.

Catching the eye of new converts to home-grown food and the UK's traditional seed diversity was another focus for communications during the year. Articles have been published across the organic food press, and in The Guardian. A heartwarming series of 'Oat Quest' videos, which charted the efforts of Welsh coordinator Katie Hastings to 'bulk out' supplies of rare grain varieties, received over 500 views across Youtube, Facebook and Twitter. A new Seed Sovereignty Vimeo channel has been designed and set up within Gaia's own channel to host all videos related to the programme, as well as new training videos produced by network members.

Gaia's biggest Communications news for 2020 was the publication of a legacy book for our We Feed the World photographic project and exhibition highlighting the vital role of small farmers and regenerative farming. In collaboration with independent publishers Little Toller, the 300-page book came out in November, beautifully produced to do justice to the stories and photos of all those who took part. It is available in all independent book shops as well as the mainstream booksellers. Over 250 copies of the book have been sent to all collaborating communities, farmers, photographers and organisations around the world.

Another big hit for 2020 was the astounding and deeply moving documentary My Octopus Teacher, released on Netflix, in September. Pre-launch of the film heralded a new partnership for Gaia with Sea Change, a team dedicated to protecting the endangered kelp forest (the Great African Seaforest) around the Cape of Good Hope and restoring a heart connection for people with the seas they depend on. The film is proving wildly successful for the work of Sea Change to awaken people to the precious nature of this marine area.

Summary of our plans for 2021

Connect with, influence & inspire strategic audiences for a socially just and ecologically sane world: Using Gaia's current reports, films and animations, along with new visual tools that give a fresh identity to Gaia's core programme areas: story-telling through written articles and animations that illustrate the work of Earth Jurisprudence practitioners, contributing to seed and food sovereignty, and highlighting how communities across Africa are building climate change resilience through the revival of traditional knowledge and customary governance; sharing emblematic cases of inspiring post-extractive lifeways and livelihoods; and using archive materials for creative communications to celebrate Gaia's 35 years and affirm the importance of our holistic approach to restoring bio-cultural diversity.

Amplify agro-ecological seed systems and food sovereignty in the UK, Ireland and Africa: Upscaling the reach of the UK & Ireland Seed Sovereignty Programme during its second phase; making more locally produced, open-pollinated seed available, and reviving forgotten grains; continuing to support the revival of knowledge and traditional seed diversity in indigenous communities in East, West and Southern Africa; and ensuring a legacy from the We Feed the World programme and its inspiring agro-ecology stories of local farmers and images.

Increase the protection of sacred lands and the recognition of custodian rights in Africa: Working with the African Commission to finalise a Study on Africa's sacred natural sites and territories; securing policy and legislative frameworks from local to national levels in Uganda, Kenya, Benin and Zimbabwe for sacred natural sites and their custodians; enabling the documentation and recognition of customary laws that recognise the rights of Nature; supporting partners who provide youth with opportunities for wilderness experience and learning about their bio-cultural heritage; and continuing to strengthen an Alliance for the Amazon.

Promote and enhance understanding of Earth Jurisprudence: Delivering the first year of training for a new intake of future African Earth Jurisprudence practitioners; accompany and guide graduate Earth Jurisprudence practitioners in their work with local communities to build back confidence and pride in their indigeneity, customary laws and bio-cultural diversity, and as spokespersons for restoring a respectful relationship with the Earth; strengthening an African Earth Jurisprudence collective; providing regular Earth Jurisprudence updates and connecting with others globally involved in alternative learning for systemic transformation.

Practical actions for moving beyond extractivism and opening alternative, Earth-centred pathways: Continuing to nourish Yes to Life No to Mining, as Europe coordinator and co-founder, and enabling the network's coordinators to meet in-person for a global gathering; supporting the creation of marine protected areas and actions to protect the southwest Atlantic and stem the rise of illegal, unregulated and unreported fishing.



Financial results for 2020

The results for the year are shown on the Statement of Financial Activities on page 24.

Income

In 2020 Gaia received £971,834 total income, a decrease of 1% (2019: £983,245). Restricted income amounted to £799,496 (2019: £879,039), or 82% of Gaia's total income (2019: 89%). Unrestricted income amounted to £172,338 (2019: £104,206).

Expenditure

Total expenditure in the period was £987,633 (2019: £996,968), a decrease of 1%. Gaia carries out activities directly and through grants to partner organisations. In 2020 Gaia disbursed £340,578 to partners in grants (2019: 389,585) representing 34% of the total expenditure (2019: 39%).

Cost of raising funds amounted to £33,316 which is 21% greater than in the previous period (2019: £27,566). This is mostly due an increase in support from fundraising consultants.

Financial position at the end of the year

Restricted funds carried forward were £406,159 (2019: £411,093) and unrestricted funds balance at the end of the year was £140,669 (2019: £151,534).

The unrestricted fund balance represents just slightly under four months anticipated expenditure (excluding grants and direct project activities) in 2021, which is in line with the minimum amount set with Gaia's reserves policy.

Financial Management Policies

Reserves policy

Gaia has agreed that to safeguard the continuity of its operations, the level of unrestricted reserves at year end should be sufficient to cover three to four months of fixed costs for the following year. The forecast for the first three months of the fixed costs cash payments in 2021 is £120,023. Therefore, Gaia considers that keeping the current reserve at the level of £140,669 is sufficient and in line with Gaia's reserve policy. Gaia recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Grant making policy

Gaia works in partnership with many organisations and networks. Grants paid to partner organisations are made in line with our mission and strategic aims. Gaia monitors all grants in accordance with the relevant partnership agreement. Partnership agreements contain funder requirements in respect of grant management and reporting, as well as safeguarding policies, information on the activities to be supported, budget projections, reporting requirements and a grant disbursement schedule.

Governance & Risk Management

Governance

The Gaia Foundation is established under a Trust Deed, which provides for governance by a Board of Trustees. The Trustees take responsibility for setting the charity's strategic direction, establishing policy and monitoring performance against objectives. The Board of Trustees aims to meet four times a year and delegates operational management to the Gaia team, led by the Director. Trustees are unpaid and details of any Trustee expenses and related party transactions are disclosed in note 5 to the accounts.

The Board of Gaia Trustee Limited has the power to appoint additional Trustees as Gaia consider fit to do so to ensure that all relevant skills and experience are represented on the Board. Our policy on induction of new Trustees is to ensure that all new Board members are provided with background documentation on Gaia and their responsibilities. Training is provided for all trustees on an ongoing basis as required.

Risk Management

All of the charity's significant activities are subject to a risk review as part of the initial project assessment process, prior to commencement of implementation. Major risks are identified and ranked in terms of their potential likelihood and impact. Gaia reviews risks annually and is satisfied that adequate systems and procedures are in place to manage the risks identified. In assessing risk, Gaia recognises that some areas of work require the acknowledgment and management of risk if Gaia is to achieve its objectives.

Gaia has identified its highest risks during the year and has mitigated these as detailed below:

- Failure to deliver project activities due to pandemics or other disruption of travel, communications or staff mobility. This is a new risk in response to the emerging coronavirus (COVID-19) pandemic and the resulting travel restrictions, the cancellation or postponement of large meetings or gatherings, and the UK advice on home-working to assist containment of the virus. Gaia is well prepared to function as a home-working team, is taking relevant steps to limit travel, and is providing guidance to team members on avoiding the risk of COVID-19 infection. We mitigate the risk by assessing regularly the situation in the UK and countries where planned activities should take place, and by following the relevant advice of government, the World Health Organisation, travel agencies and local partners. We are also reaching out to funders and discussing options for the postponing or re-arrangement of activities.
- Inability to raise enough funds to cover fixed costs risk has been mitigated by applying for and securing further general support funding.
- Loss, corruption or breach of data has been mitigated by investing in IT systems and database that are GDPR compliant, and providing necessary training.

Key Personnel Statement

The Gaia Foundation values its team and recognises that they are crucial to the effective delivery of our work. Remuneration of key personnel is reviewed and benchmarked on an annual basis by Trustees, and takes into account length of service, critical skills in key jobs, regional inequities and Gaia's home-working policy, to ensure that salaries are fair and rewarding.

Trustee's Responsibilities Statement

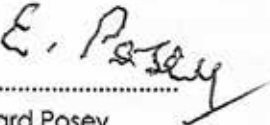
The Trustee is responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

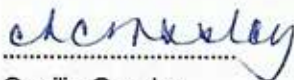
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 Trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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. It is 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 the Trustee and signed on its behalf on 16th June 2021.


.....
Edward Posey
(Director of Gaia Trustee Ltd)


.....
Cecilia Crossley
(Director of Gaia Trustee Ltd)

Independent Examiner's Report to the Trustee of The Gaia Foundation

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I report to the charity trustee on my examination of the accounts of The Gaia Foundation (the Charity) for the year ended 31st December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 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.



John Thacker FCA DChA
Chartered Accountant
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton, East Sussex
BN2 9QA

Date: 16 June 2021

Statement of Financial Activities

For the year ended 31 December 2020

INCOME & EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £ (Note 2)
INCOME FROM:					
Donations	(Note 3)	171,549	799,496	971,045	975,848
Charitable activities		755	-	755	6,680
Other income		34	-	34	717
TOTAL INCOME		172,338	799,496	971,834	983,245
EXPENDITURE ON:					
Raising funds		30,092	3,224	33,316	27,566
Charitable Activities					
Ecological & Community Resilience		58,436	433,206	491,642	525,271
Advocacy & Outreach		24,061	112,777	136,838	95,363
Learning Opportunities		9,227	21,831	31,058	85,244
Good Practice & Innovation		3,686	691	4,377	2,893
Strengthening Networks		57,701	232,701	290,402	260,631
TOTAL CHARITABLE ACTIVITIES		153,111	801,206	954,317	969,402
TOTAL EXPENDITURE	(Notes 4, 5, 6, 7)	183,203	804,430	987,633	996,968
NET MOVEMENT IN FUNDS		(10,865)	(4,934)	(15,799)	(13,723)
Reconciliation of funds:					
Fund balances at 01 January 2020		151,534	411,093	562,627	576,350
Fund balances at 31 December 2020		140,669	406,159	546,828	562,627

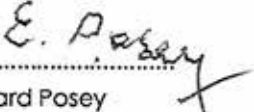
All amounts relate to continuing activities and there are no recognised gains or losses other than those included in the statement of financial activities.

Balance Sheet

As at 31 December 2020

		2020	2019
		£	£
FIXED ASSETS			
Tangible fixed assets	(Note 8)	7,889	3,527
CURRENT ASSETS			
Debtors	(Note 9)	28,752	32,584
Cash		550,482	552,955
TOTAL CURRENT ASSETS		<u>579,234</u>	<u>585,539</u>
CREDITORS			
(amounts falling due within one year)	(Note 10)	40,295	26,439
NET CURRENT ASSETS		<u>538,939</u>	<u>559,100</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>546,828</u>	<u>562,627</u>
THE FUNDS OF THE CHARITY			
Restricted funds	(Note 11)	406,159	411,093
Unrestricted funds		140,669	151,534
Total charity funds	(Note 13)	<u>546,828</u>	<u>562,627</u>

The Financial Statements were approved by the Trustee and signed on its behalf on 16th June 2021.


.....
Edward Posey
(Director of Gaia Trustee Ltd)


.....
Cecilia Crossley
(Director of Gaia Trustee Ltd)

Statement of Cash Flows

For the year ended 31 December 2020

	Total 2020 £	Total 2019 £
Net cash from operating activities	(Note 12) 9,148	(36,030)
Cash flows from investing activities:		
Purchase of equipment	(11,621)	(3,281)
Net cash used in investing activities	(11,621)	(3,281)
Change in cash and cash equivalents in the reporting period	(2,473)	(39,311)
Cash and cash equivalents at the beginning of the reporting period	552,955	592,266
Cash and cash equivalents at the end of the reporting period	550,482	552,955

Notes to the accounts

For the year ended 31 December 2020

1. Accounting policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year, is set out below.

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention. The accounts have been prepared in accordance with Charities Act 2011 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 2015) - (Charities SORP (FRS 102)), from the transition date of 01 January 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Gaia Foundation meets the definition of a public benefit entity under FRS 102. The trustees have reviewed the financial statements and consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

1.2 Income

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, it is probable that income will be received and the amount can be measured reliably. For legacies, entitlement is the earlier of either the charity being notified of an impending distribution or the legacy being received. For grants, entitlement is the earlier of the charity having incurred the expenditure to which the grant relates or the grant having been received.

1.3 Expenditure

Expenditure is charged on an accruals basis.

Costs of charitable activities include direct expenditure incurred through grants to partners and operational activities together with allocated support costs. Grants payable to partner organisations are recognised in the period they are payable. In accordance with Charities SORP- FRS 102, the charity reports its charitable expenditure by its five areas of work. Expenditure have been allocated directly to the relevant area of work.

Notes to the accounts

For the year ended 31 December 2020

Support costs, which include central functions such as Finance, HR and IT, as well as separately identified governance cost (examination, trust secretarial and legal advice cost), have been allocated to the areas of work on the basis of staff headcount.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

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.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets below a cost of £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	25% per annum straight line
Office equipment	20% per annum straight line
Fixtures and fittings	20% per annum straight line

1.6 Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the duration of the lease.

1.7 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into Sterling at the rates of exchange ruling at the balance sheet date. Where restricted funds are received, held and disbursed in foreign currency, without conversion into Sterling, transactions are stated at the same exchange rate, derived from the opening balance or average rates applying to restricted income received during the year. Exchange differences are taken into account in arriving at the net income for the year.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

Notes to the accounts (continued)

For the year ended 31 December 2020

2. Statement of Financial Activities 2019 by type of income

INCOME & EXPENDITURE	Unrestricted Funds £	Restricted Funds £
INCOME FROM:		
Donations	96,809	879,039
Charitable activities	6,680	-
Other income	717	-
TOTAL INCOME	104,206	879,039
 EXPENDITURE ON:		
Raising funds	25,142	2,424
Charitable Activities		
Ecological & Community Resilience	22,311	502,960
Advocacy & Outreach	23,751	71,612
Learning Opportunities	9,512	75,732
Good Practice & Innovation	1,314	1,579
Strengthening Networks	20,444	240,187
TOTAL CHARITABLE ACTIVITIES	77,332	892,070
 TOTAL EXPENDITURE	 102,474	 894,494
NET MOVEMENT IN FUNDS	1,732	(15,455)
Fund balances at 01 January 2019	149,802	426,548
FUND BALANCES AT 31 December 2019	151,534	411,093

Notes to the accounts (continued)

For the year ended 31 December 2020

3. Donations

The Gaia Foundation gratefully acknowledges receipt of the following grants and donations:

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Individual donations	7,192	12,884	20,076	32,532
Grants from Government bodies, Trusts, Foundations and NGOs				
Comic Relief	-	71,673	71,673	309,858
Swift Foundation	89,415	-	89,415	45,966
Esmée Fairbairn	22,500	-	22,500	45,000
Open Society Foundations	47,442	-	47,442	-
Rockefeller Philanthropy Advisors	-	152,993	152,993	41,716
Rockefeller Brothers Fund	-	40,000	40,000	-
NHCF: Putnam Family Foundation	-	56,867	56,867	37,634
The Savitri Waney Charitable Trust	-	25,000	25,000	25,000
Thirty Percy Foundation	-	100,000	100,000	-
Samworth Foundation	-	50,000	50,000	-
A Team Foundation	-	40,000	40,000	54,072
Rufford Foundation	-	20,145	20,145	-
Open Society Foundation for Eastern Africa	-	-	-	75,996
Tudor Trust	-	-	-	30,000
Bertha Foundation	-	-	-	38,250
Guernsey Overseas Aid and Development	-	-	-	30,596
The Planet Heritage Foundation	-	-	-	41,819
New Field Fund	-	-	-	23,205
Other grants	5,000	229,934	234,934	144,204
Total donations	171,549	799,496	971,045	975,848

Notes to the accounts (continued)

For the year ended 31 December 2020

4. Charitable Activities

Expenditure	Raising funds	Ecosystem & Community Resilience	Advocacy	Providing Learning Opportunities	Good Practice Sharing	Strengthening Networks	Support costs to apportion	Total 2020 £	Total 2019 £
Grants (Note 4a)	-	80,336	47,845	-	-	212,397	(Note 4b)	340,578	389,585
Office cost	776	180	-	-	-	6,139	55,184	62,279	63,058
Staff cost	10,017	224,595	27,308	8,745	3,325	13,383	31,837	319,210	280,766
Consultants & professional fees	17,293	61,760	11,560	-	-	36,072	9,728	136,413	140,376
Communication & IT	8	336	4,648	-	-	325	12,334	17,651	15,113
Travel & Subsistence	249	8,987	688	-	-	-	470	10,394	48,311
Conferences & Venues	-	8,403	-	-	-	-	-	8,403	17,788
Public Engagement	64	12,019	38,127	20,910	-	18,028	1,659	90,807	40,652
Foreign exchange (gains)/losses	-	-	-	-	-	552	1,346	1,898	1,319
	28,407	396,616	130,176	29,655	3,325	286,896	112,558	987,633	996,968
Re-allocation of support cost (Note 4b)	4,909	95,026	6,662	1,403	1,052	3,506	(112,558)	-	-
Total Expenditure	33,316	491,642	136,838	31,058	4,377	290,402	-	987,633	996,968
2019	27,566	525,271	95,363	85,244	2,893	260,631	-	996,968	1,184,509

Notes to the accounts (continued)

For the year ended 31 December 2020

4a. Grant funding activities

Partner organisation	Ecosystem & Community Resilience	Providing Learning Opportunities	Strengthening Networks	Total 2020 £	Total 2019 £
EarthLore, South Africa	43,235	-	11,004	54,239	50,150
USIKO, South Africa	-	-	3,307	3,307	157,166
OCC, Uruguay	-	-	74,035	74,035	25,413
IBJ, Brazil	-	-	31,707	31,707	-
NEMA, Brazil	-	-	41,540	41,540	-
AFRICE, Uganda	23,979	-	6,851	30,830	32,305
ANARDE, Uganda	-	-	-	-	33,260
GRABE-Benin, Benin	3,743	-	11,230	14,973	31,136
SALT, Kenya	-	-	11,193	11,193	11,697
Irish Seed Savers, Ireland	6,429	-	-	6,429	15,506
The WomIn Alliance Trust, South Africa	-	41,845	-	41,845	27,067
Other grants	2,950	6,000	21,530	30,480	5,885
Total grants	80,336	47,845	212,397	340,578	389,585

4b. Support costs

All support cost of £112,558 (2019: £112,089) is apportioned between the areas of work on the basis of the staff headcount and includes the governance cost of £3,395 (2019: £5,487). Governance cost as a general cost of running the charity includes the independent examiner fees of £3,180 (2019: £3,120).

Support costs to apportion	Raising funds	Ecosystem & Community Resilience	Advocacy & Outreach	Providing Learning Opportunities	Good Practice Sharing	Strengthening Networks	Total 2020 £	Total 2019 £
Governance	148	2,866	201	42	32	106	3,395	5,487
Communication & IT	536	10,373	727	153	115	382	12,286	13,538
Finance	772	14,951	1,048	221	166	552	17,710	16,966
Facilities	2,302	44,557	3,124	658	493	1,644	52,778	55,738
Human Resources	1,151	22,279	1,562	329	246	822	26,389	20,360
Total	4,909	95,026	6,662	1,403	1,052	3,506	112,558	112,089
2019	2,939	83,101	17,006	1,778	772	6,493	112,089	

Notes to the accounts (continued)

For the year ended 31 December 2020

5. Trustees

No trustees received any remuneration for their services as Trustee during the year. No reimbursement of travel expenses were paid during the period (2019: £133). See note 6 in relation to payments made to trustees (Related Parties Transactions).

6. Related Parties

During the year, no related parties transactions took place (2019: NIL).

7. Staff Costs

Employee costs during the year:	2020	2019
	£	£
Salaries	289,721	253,853
National insurance	20,897	19,417
Pension	7,992	5,820
Other staff related costs	600	1,676
Total staff costs	319,210	280,766

The average number of employees on a Full Time Equivalent basis during the year was 9 (2019: 8) with the average number per headcount during the year being 15 (2019: 13). The number of employees whose emoluments were over £60,000 was nil (2019: nil). The senior management, identified as Director, Deputy Director and Finance Manager, were paid total £122,428 (2019: £135,779). The pay has been recommended and approved by the board.

Notes to the accounts (continued)

For the year ended 31 December 2020

8. Tangible Fixed Assets

	Fixtures, fittings and computer equipment £
Cost	
As at 01 January 2020	41,163
Additions	11,621
As at 31 December 2020	52,784
Depreciation	
As at 01 January 2020	37,636
Charge for the year	7,259
As at 31 December 2020	44,895
Net book value	
As at 31 December 2020	7,889
As at 31 December 2019	3,527

9. Debtor

	2020 £	2019 £
Accrued Income	146	18,770
Prepayments	26,446	12,570
Other debtors	2,160	1,244
Total debtors	28,752	32,584

10. Creditors

	2020 £	2019 £
Accruals	27,542	11,347
Other Creditors		
Credit card	1,895	455
Creditors control account	1,704	8,293
HMRC (PAYE)	7,732	5,223
Pension	1,380	1,121
Net Pay	42	-
Total creditors	40,295	26,439

Notes to the accounts (continued)

For the year ended 31 December 2020

11. Restricted funds

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	Balance at 1 January 2020 £	Grants received £	Expenditure £	Balance at 31 December 2020 £
Comic Relief USIKO Stellenbosch, Girls in gangs	-	4,387	(4,387)	-
Comic Relief Promoting community-based, woman-led governance	72,714	67,286	(104,402)	35,598
Rockefeller Philanthropy Advisors OCC-Uruguay, IUU fishing and the South Atlantic	-	152,993	(152,993)	-
The Planet Heritage Foundation Research, investigation and education	38,343	-	(38,343)	-
NHCF: Putnam Family Foundation African Earth Jurisprudence movement and trainings	38,227	56,867	(53,081)	42,013
Esmée Fairbairn Seed and Food Sovereignty UK & Ireland	32,699	-	(32,699)	-
Rockefeller Brothers Fund African Earth Jurisprudence and Sacred Natural Sites	-	40,000	(24,724)	15,276
The Savitri Waney Charitable Trust Seed and Food Sovereignty UK & Ireland	20,730	25,000	(23,690)	22,040
Bertha Foundation Yes to Life No to Mining Network	38,250	-	(3,275)	34,975
Rufford Foundation	-	20,145	(18,314)	1,831
Guernsey Overseas Aid and Development GRABE-Benin, agroecology and trainings	3,743	-	(3,743)	-
A Team Foundation Seed and Food Sovereignty UK & Ireland, We Feed the World, Cultivating Resilience in Farming Systems (Europe)	42,663	40,000	(50,063)	32,600
Samworth Trust Seed and Food Sovereignty UK & Ireland	-	50,000	(13,739)	36,261
Thirty Percy Foundation Seed and Food Sovereignty UK & Ireland	-	100,000	(19,006)	80,994
Other restricted funds Various programmes (see note below)	123,724	242,818	(261,971)	104,571
	411,093	799,496	(804,430)	406,159

Note: Other restricted funds include small grants below £20,000, as well as grants where the donor has requested to remain anonymous in any public information or published materials.

Notes to the accounts (continued)

For the year ended 31 December 2020

12. Reconciliation of net cash flow from operating activities

	2020 £	2019 £
NET MOVEMENT IN FUNDS: Net (expenditure)/ income for the reporting period (as per the statement of the financial activities)	(15,799)	(13,723)
Adjustments for:		
Depreciation charges	7,259	697
(Increase)/Decrease in debtors	3,832	(22,575)
Increase/ (decrease) in creditors	13,856	(429)
Net cash provided by/ (used in) operating activities	9,148	(36,030)

13. Analysis of net assets between funds

As at 31 December 2020 cash and debtors held as restricted funds amounted to £417,358. During 2020 The Gaia Foundation received grant income for projects that continue into 2021. At the year-end these funds were held as restricted, to be applied to specific projects in 2021.

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	4,426	3,463	7,889
Current assets	161,876	417,358	579,234
Creditors: amounts falling due within one year	(25,633)	(14,662)	(40,295)
	140,669	406,159	546,828

14. Commitments under operating leases

	2020 £	2019 £
Land and buildings		
Within one year	3,025	24,000
	3,025	24,000



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Charity no: 327412