



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.

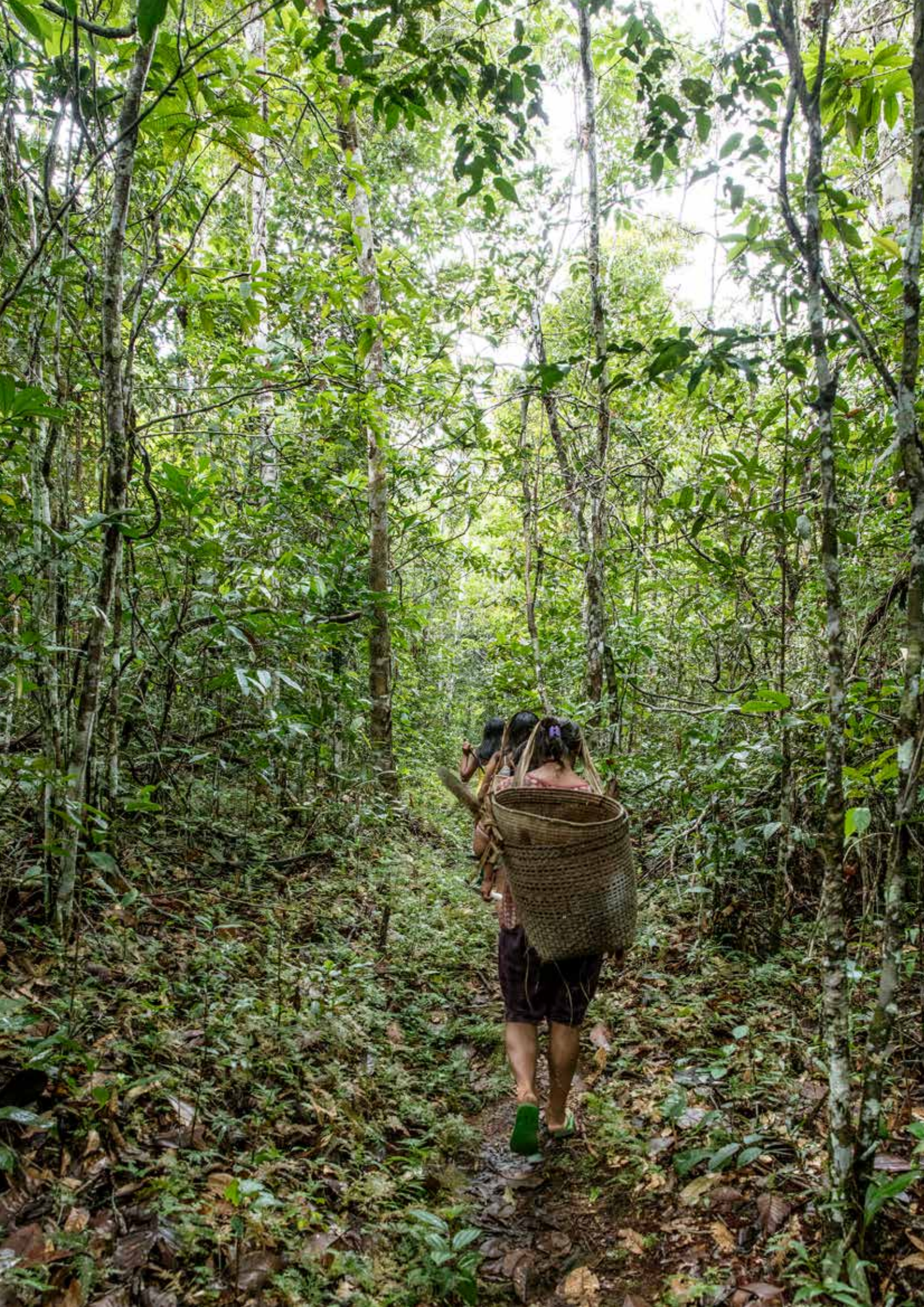
Despite the obvious challenges that have remained across all our programmes in these unpredictable times, we are also proud to say that the work has remained as strong as ever, and our accompaniment of partners unwavering. A new intake of trainee Earth Jurisprudence practitioners started their three-year 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 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

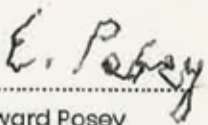
The Trustee is responsible for preparing the Report of the Trustee and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

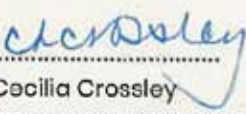
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 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.

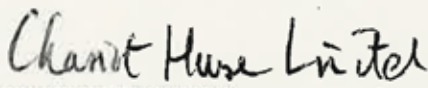
We identified that the following areas were of high risk:

- 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

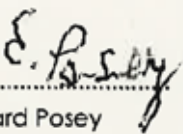
All amounts relate to continuing activities and there are no recognised gains or losses other than those included in the statement of financial activities.

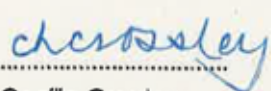
Balance Sheet

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