



# Annual Report and Financial Statements

for the year ended  
31 December 2022

## Upholding Indigenous Wisdom & Earth- Centred Perspectives

Charity registration number 327412



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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.

Photos for this report, with great thanks to: Andy Pilsbury, Hal Rhoades, Amy Forshaw, NEMA (Brazil), AdobeStock/michaelgeyer, Andrew Eseibo, Gaia archive.

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**Fiona Wilton**

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**Sinéad Fortune**

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UK & Ireland Seed Sovereignty  
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**Anna Clow**

Administrator  
**Kerry Meech**

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

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### 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.





## 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.

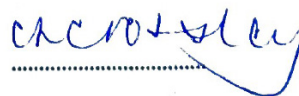
The Trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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](http://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)
<b>INCOME FROM:</b>					
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
<b>TOTAL INCOME</b>		<b>114,739</b>	<b>1,160,462</b>	<b>1,275,201</b>	1,395,426
<b>EXPENDITURE ON:</b>					
<b>Raising funds</b>		26,301	1,197	27,498	27,548
<b>Charitable Activities</b>					
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
<b>TOTAL CHARITABLE ACTIVITIES</b>		52,240	1,147,668	1,199,908	1,061,332
<b>TOTAL EXPENDITURE</b>	(Notes 4, 5, 6, 7)	<b>78,541</b>	<b>1,148,865</b>	<b>1,227,406</b>	1,088,880
<b>NET MOVEMENT IN FUNDS</b>		<b>36,198</b>	<b>11,597</b>	<b>47,795</b>	306,546
Reconciliation of funds:					
<b>Fund balances at 01 January 2022</b>		198,852	654,522	853,374	546,828
<b>FUND BALANCES AT 31 December 2022</b>		<b>235,050</b>	<b>666,119</b>	<b>901,169</b>	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

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

	<b>Total 2022</b>	Total 2021
	<b>£</b>	£
<b>Net cash from operating activities</b>	(Note 12) <b>61,208</b>	331,264
<b>Cash flows from investing activities:</b>		
Purchase of equipment	<b>(1,862)</b>	(6,158)
<b>Net cash used in investing activities</b>	<b>(1,862)</b>	(6,158)
Change in cash and cash equivalents in the reporting period	<b>59,346</b>	325,106
Cash and cash equivalents at the beginning of the reporting period	<b>875,588</b>	550,482
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>934,934</b>	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 £
<b>INCOME FROM:</b>		
Donations	279,088	1,102,756
Charitable activities	1,490	12,055
Other income	37	-
<b>TOTAL INCOME</b>	<b>280,615</b>	<b>1,114,811</b>
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>	26,112	1,436
<b>Charitable Activities</b>		
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
<b>TOTAL CHARITABLE ACTIVITIES</b>	<b>196,320</b>	<b>865,012</b>
<b>TOTAL EXPENDITURE</b>	<b>222,432</b>	<b>866,448</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>58,183</b>	<b>248,363</b>
Fund balances at 01 January 2020	140,669	406,159
<b>FUND BALANCES AT 31 December 2021</b>	<b>198,852</b>	<b>654,522</b>

## 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:

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	Total 2021 £
<b>Individual donations</b>	15,600	4,746	<b>20,346</b>	49,311
<b>Grants from Government bodies, Trusts, Foundations and NGOs</b>				
Swift Foundation	48,940	-	<b>48,940</b>	76,977
Rockefeller Philanthropy Advisors	-	344,324	<b>344,324</b>	163,365
Rockefeller Brothers Fund	-	41,288	<b>41,288</b>	36,321
NHCF: Putnam Family Foundation	-	81,523	<b>81,523</b>	35,656
The Savitri Waney Charitable Trust	-	30,000	<b>30,000</b>	25,000
Thirty Percy Foundation	-	100,000	<b>100,000</b>	115,000
Samworth Foundation	-	104,247	<b>104,247</b>	109,496
A Team Foundation	-	50,000	<b>50,000</b>	35,000
Guernsey Overseas Aid and Development	-	3,254	<b>3,254</b>	29,284
Tudor Trust	30,000	-	<b>30,000</b>	30,000
Be the Earth	-	17,600	<b>17,600</b>	20,000
TreeBeard Trust	-	20,000	<b>20,000</b>	-
Unitarian Universalist Association	-	33,000	<b>33,000</b>	-
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	<b>341,889</b>	436,809
<b>Total donations</b>	<b>112,853</b>	<b>1,153,558</b>	<b>1,266,411</b>	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	-	<b>396,494</b>	360,331
Office cost	-	-	97	183	20	-	23,074	<b>23,374</b>	26,515
Staff cost	7,370	133,524	204,810	18,922	29,584	12,268	23,964	<b>430,442</b>	379,421
Consultants & professional fees	18,650	82,660	26,585	53,683	5,830	29,819	19,997	<b>237,224</b>	234,032
Communication & IT	-	1,986	161	172	797	-	6,791	<b>9,907</b>	11,464
Travel & Subsistence	-	31,336	8,063	6,675	1,524	-	5,777	<b>53,375</b>	19,261
Conferences & Venues	-	6,386	9,222	4,294	75	-	2,101	<b>22,078</b>	15,216
Public Engagement	812	5,608	26,017	1,093	25,200	1,360	451	<b>60,541</b>	41,346
Foreign exchange (gains)/losses	-	-	-	-	-	(576)	(5,453)	<b>(6,029)</b>	1,294
	26,832	320,550	284,555	314,932	63,030	140,805	76,702	<b>1,227,406</b>	1,088,880
Re-allocation of support cost (Note 4b)	666	13,579	50,210	2,321	8,207	1,719	(76,702)	-	-
<b>Total Expenditure</b>	<b>27,498</b>	<b>334,129</b>	<b>334,765</b>	<b>317,253</b>	<b>71,237</b>	<b>142,524</b>	-	<b>1,227,406</b>	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	-	-	-	<b>7,000</b>	36,580
IPACC, South Africa	-	-	-	21,991	<b>21,991</b>	-
OCC, Uruguay	-	-	28,985	-	<b>28,985</b>	59,934
IBJ, Brazil	-	-	16,999	-	<b>16,999</b>	45,433
NEMA, Brazil	-	-	61,691	-	<b>61,691</b>	43,170
AFRICE, Uganda	8,648	-	-	-	<b>8,648</b>	45,704
GRABE, Benin	14,833	-	-	-	<b>14,833</b>	18,361
SALT, Kenya	20,866	-	-	-	<b>20,866</b>	36,196
Aid Watch, Australia	-	-	-	9,908	<b>9,908</b>	-
Alliance Earth, USA	-	-	-	18,735	<b>18,735</b>	-
Oikologia, UK	-	-	-	31,350	<b>31,350</b>	-
IBRACON, Brazil	-	-	52,804	-	<b>52,804</b>	-
Che Wirapitá, Uruguay	-	-	48,018	-	<b>48,018</b>	-
CND, Uruguay	-	-	21,413	-	<b>21,413</b>	-
WoMIN, South Africa	-	-	-	-	-	16,698
ANARDE, Uganda	-	-	-	-	-	7,098
Other grants	7,703	9,600	-	15,950	<b>33,253</b>	51,157
<b>Total grants</b>	<b>59,050</b>	<b>9,600</b>	<b>229,910</b>	<b>97,934</b>	<b>396,494</b>	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 £
<b>Governance</b>	71	1,453	5,371	248	878	184	<b>8,205</b>	5,762
<b>Communication &amp; IT</b>	59	1,202	4,445	205	727	152	<b>6,790</b>	9,867
<b>Finance</b>	90	1,834	6,783	314	1,109	232	<b>10,362</b>	18,936
<b>Facilities</b>	220	4,493	16,615	768	2,716	569	<b>25,381</b>	20,584
<b>Human Resources</b>	226	4,597	16,996	786	2,777	582	<b>25,964</b>	29,599
<b>Total</b>	<b>666</b>	<b>13,579</b>	<b>50,210</b>	<b>2,321</b>	<b>8,207</b>	<b>1,719</b>	<b>76,702</b>	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	<b>381,949</b>	338,350
National insurance	<b>31,466</b>	25,908
Pension	<b>10,738</b>	9,690
Other staff related costs	<b>6,289</b>	5,473
<b>Total staff costs</b>	<b>430,442</b>	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 £
<b>Cost</b>	
As at 01 January 2022	<b>25,858</b>
Additions	<b>1,862</b>
Disposals	<b>(11,021)</b>
<b>As at 31 December 2022</b>	<b>16,699</b>
<b>Depreciation</b>	
As at 01 January 2022	<b>19,616</b>
Charge for the year	<b>4,919</b>
Disposals	<b>(11,021)</b>
<b>As at 31 December 2022</b>	<b>13,514</b>
<b>Net book value</b>	
<b>As at 31 December 2022</b>	<b>3,185</b>
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>
<b>Total debtors</b>	<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>
<b>Total creditors</b>	<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)	<b>42,804</b>
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)	<b>29,940</b>
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)	<b>71,776</b>
Rockefeller Brothers Fund African Earth Jurisprudence and Sacred Lands	6,904	41,288	(30,034)	<b>18,158</b>
The Savitri Waney Charitable Trust Seed and Food Sovereignty UK & Ireland	20,571	30,000	(20,981)	<b>29,590</b>
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)	<b>3,254</b>
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)	<b>41,903</b>
Samworth Foundation Seed and Food Sovereignty UK & Ireland	73,503	104,247	(91,564)	<b>86,186</b>
Thirty Percy Foundation Seed and Food Sovereignty UK & Ireland	101,070	100,000	(134,470)	<b>66,600</b>
Be the Earth Seed and Food Sovereignty UK & Ireland	22,457	17,600	(31,393)	<b>8,664</b>
Unitarian Universalist Association Beyond Extractivism	-	33,000	(33,000)	-
Treebeard Trust Seed and Food Sovereignty UK & Ireland	-	20,000	(1,304)	<b>18,696</b>
Other restricted funds Various programmes (see note below)	274,711	335,226	(361,389)	<b>248,548</b>
	<b>654,522</b>	<b>1,160,462</b>	<b>(1,148,865)</b>	<b>666,119</b>

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

	<b>2022</b>	2021
	<b>£</b>	£
<b>NET MOVEMENT IN FUNDS:</b> Net (expenditure)/ income for the reporting period (as per the statement of the financial activities)	<b>47,795</b>	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)
<b>Net cash provided by/ (used in) operating activities</b>	<b>61,208</b>	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.

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31 December 2022 are represented by:</b>			
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)
	<b>235,050</b>	<b>666,119</b>	<b>901,169</b>

#### 14. Commitments under operating leases

	<b>2022</b>	2021
	<b>£</b>	£
<b>Office equipment-printer</b>		
Within one year	-	960
	-	960



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[www.gaiafoundation.org](http://www.gaiafoundation.org)

Charity no: 327412