



Annual Report and Financial Statements for the year ended 31 December 2023

Upholding Indigenous Wisdom & Earth- Centred Perspectives

Charity registration number 327412



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



Governance & International Advisors

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

Sulemana Abudulai,

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

Jules Cashford,

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

Cecilia Crossley,

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

Silvia Gomez,

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

Edward Posey, OBE,

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

Tracy Worcester,

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

Roger Northcott,

Trust Secretary (appointment ceased 09 July 2024).

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

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

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

Colin Campbell, Traditional doctor, Herbalist, Botswana

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

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

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

Dr Irwin Friedman, Leader in Primary Healthcare, South Africa

Lara Lutzenberger, Biologist and environmental consultant, Brazil

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

Mariana Gomez, Anthropologist, regional coordinator for YLNM, Colombia

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

Dr Martín von Hildebrand,

Ethnologist, Founding Director of Gaia Amazonas, Colombia

Ailton Krenak,

Indigenous leader, Brazil

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

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

Juan Mayr, Former Minister for the Environment, Colombia

Professor Jacqueline McGlade,

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

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

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

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

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

Our Vision

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

Our Mission

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

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

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

Strategic Aims & Programme Areas

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

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

SEED, FOOD & CLIMATE CHANGE RESILIENCE

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



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

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

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

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

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

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





14
Mel's
Veggie patch

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

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

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

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

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



We Feed the World UK

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

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

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

Sara Limback, Edible Bristol.

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





A food revolution



starts with seed

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

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

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

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

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



EARTH JURISPRUDENCE

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



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

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

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

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

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



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

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

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

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





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



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



SACRED LANDS & WATERS

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



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

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

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





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

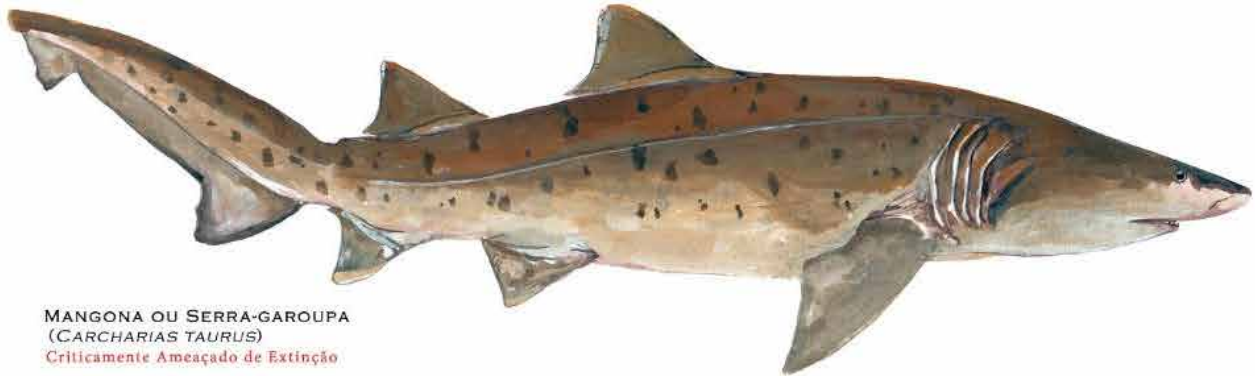
For more than three years, local partners in Uruguay and Brazil have been opening eyes to the beauty and ecosystem connectivity of the southwest Atlantic, through the Un Solo Mar project. They have promoted marine protected areas, such as the long-awaited Albardão marine reserve in southern Brazil. Talks,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

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

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

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

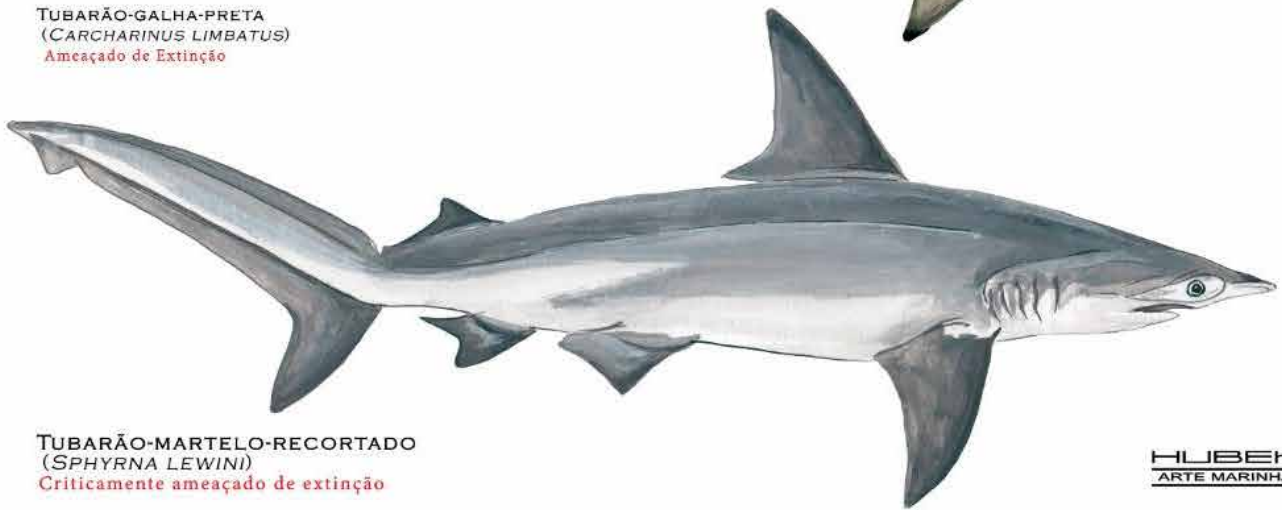
TUBARÕES DA BAÍA DA ILHA GRANDE



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

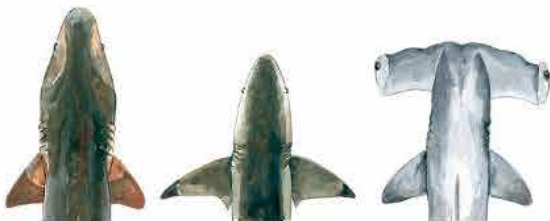


TUBARÃO-GALHA-PRETA
(*CARCHARINUS LIMBATUS*)
Ameaçado de Extinção



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

HUBEK
ARTE MARINHA



MANGONA

GALHA-PRETA

MARTELO

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

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

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



Alliance for the Amazon and Beyond

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

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

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





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

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

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



BEYOND EXTRACTIVISM

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



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

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

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

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

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



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

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



Summary of our plans for 2024

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

A growing community of practice committed to Earth Jurisprudence

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

Scaling up the protection of sacred lands and waters

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

Amplifying agro-ecological seed systems and food sovereignty

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

Supporting community actions for moving beyond extractivism

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



Financial results for 2023

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

Income

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

Expenditure

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

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

Financial position at the end of the year

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

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

Financial Management Policies

Reserves policy

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

Grant making policy

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

Governance & Risk Management

Governance

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

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

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

Risk Management

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

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

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

Key Personnel Statement

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

Trustee's Responsibilities Statement

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustee and signed on its behalf on 14th August 2024.



Jules Cashford
(Director of Gaia Trustee Ltd)



Cecilia Crossley
(Director of Gaia Trustee Ltd)

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of the Trustee

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

We identified that the following areas were of high risk:

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

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

Use of our report

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

Chariot House Limited

Chariot House Limited

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

Chartered Accountants

44 Grand Parade, Brighton

BN2 9QA

Date: 14th August 2024



Statement of Financial Activities

For the year ended 31 December 2023

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

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

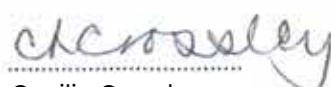
Balance Sheet

As at 31 December 2023

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

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


Jules Cashford
(Director of Gaia Trustee Ltd)


Cecilia Crossley
(Director of Gaia Trustee Ltd)

Statement of Cash Flows

For the year ended 31 December 2023

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

Notes to the accounts

For the year ended 31 December 2023

1. Accounting policies

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

1.1 Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets. The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Income

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

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

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

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

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

1.3 Expenditure

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

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

Notes to the accounts (continued)

For the year ended 31 December 2023

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

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

1.4 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.5 Tangible fixed assets and depreciation

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

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

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

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

1.6 Operating leases

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

1.7 Foreign currency translation

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

1.8 Taxation

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

1.9 Critical accounting judgements and key sources of estimation uncertainty

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

Key Judgements and estimates

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

1.10 Financial instruments

The charity has only financial asset and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

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

Creditors

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

1.11 Pension contributions

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

Notes to the accounts (continued)

For the year ended 31 December 2023

2. Statement of Financial Activities 2022 by type of income

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

Notes to the accounts (continued)

For the year ended 31 December 2023

3. Donations

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

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

Notes to the accounts (continued)

For the year ended 31 December 2023

4. Charitable Activities

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

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

Notes to the accounts (continued)

For the year ended 31 December 2023

4a. Grant funding activities

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

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

Notes to the accounts (continued)

For the year ended 31 December 2023

4b. Support costs

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

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

5. Trustee

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

6. Related Parties

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

Notes to the accounts (continued)

For the year ended 31 December 2023

7. Staff Costs

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

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

8. Tangible Fixed Assets

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

Notes to the accounts (continued)

For the year ended 31 December 2023

9. Debtors

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

10. Creditors

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

Notes to the accounts (continued)

For the year ended 31 December 2023

11. Restricted funds

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

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

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

Notes to the accounts (continued)

For the year ended 31 December 2023

12. Reconciliation of net cash flow from operating activities

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

13. Analysis of net assets between funds

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

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

14. Pension

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

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





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