

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

Charity registration number 327412



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

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

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



Governance & International Advisors

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

Sulemana Abudulai,

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

Jules Cashford,

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

Cecilia Crossley,

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

Silvia Gomez,

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

Edward Posey, OBE,

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

Philippe Sibaud,

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

Tracy Worcester,

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

Roger Northcott,

Trust Secretary

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

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

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

Colin Campbell, Traditional doctor, Herbalist, Botswana

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

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

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

Dr Irwin Friedman, Leader in Primary Healthcare, South Africa

Lara Lutzenberger, Biologist and environmental consultant, Brazil

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

Mariana Gomez, Anthropologist, regional coordinator for YLNM, Colombia

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

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

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

Ailton Krenak, Indigenous leader, Brazil

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

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

Juan Mayr, Former Minister for the Environment, Colombia

Professor Manfred Max-Neef, Economist and Author, Chile

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

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

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

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

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

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

Our Vision

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

Our Mission

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

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

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

Strategic Aims & Programme Areas

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

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

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

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

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

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

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



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

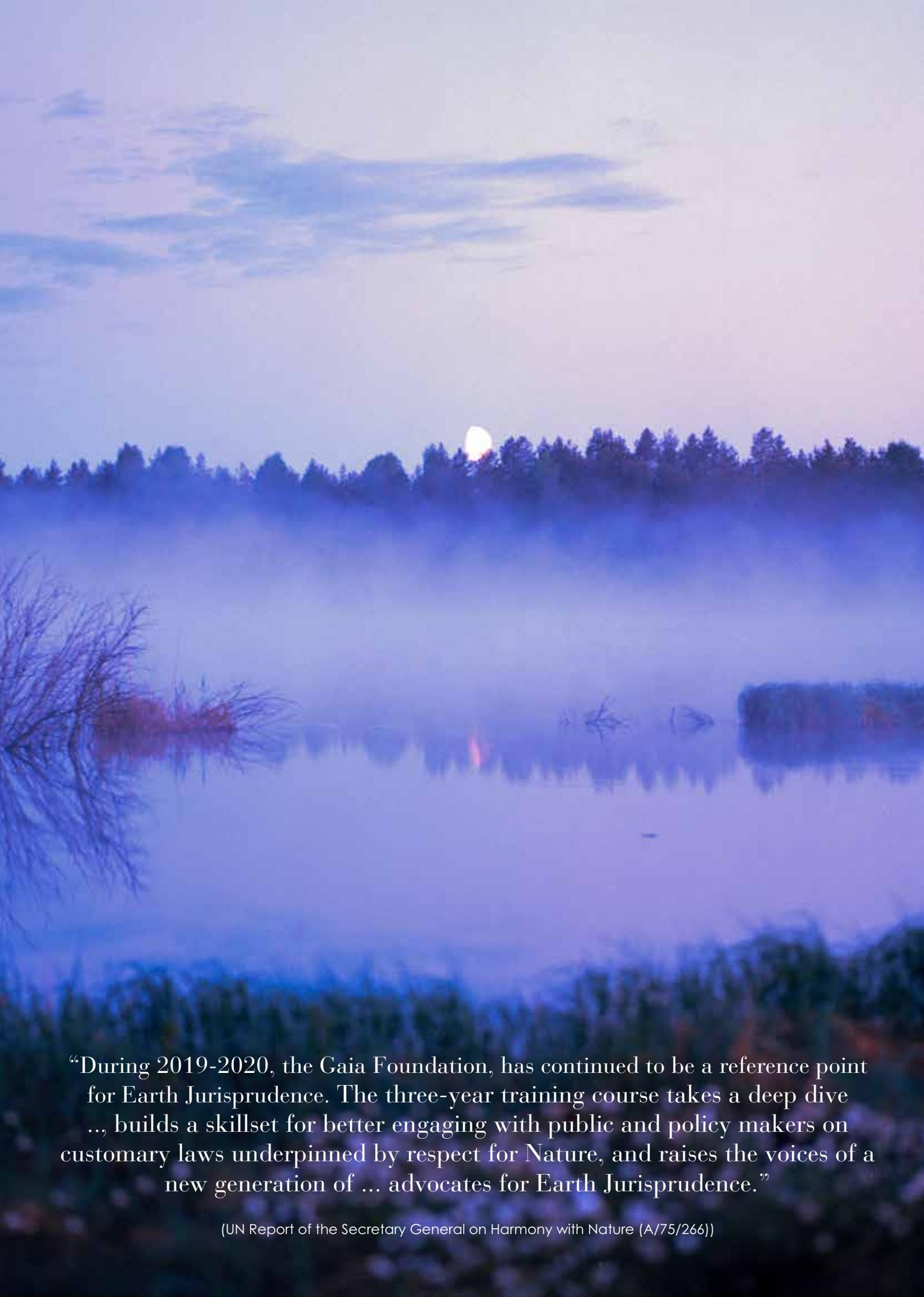
Gaia's unique three-year training for African Earth Jurisprudence practitioners responds to the need for champions of climate change resilience through the revival of indigenous knowledge and practices and the recognition of customary governance. In 2020, with the coronavirus outbreak, the course programme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

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

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

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

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



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

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

SACRED LANDS & WATERS

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

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

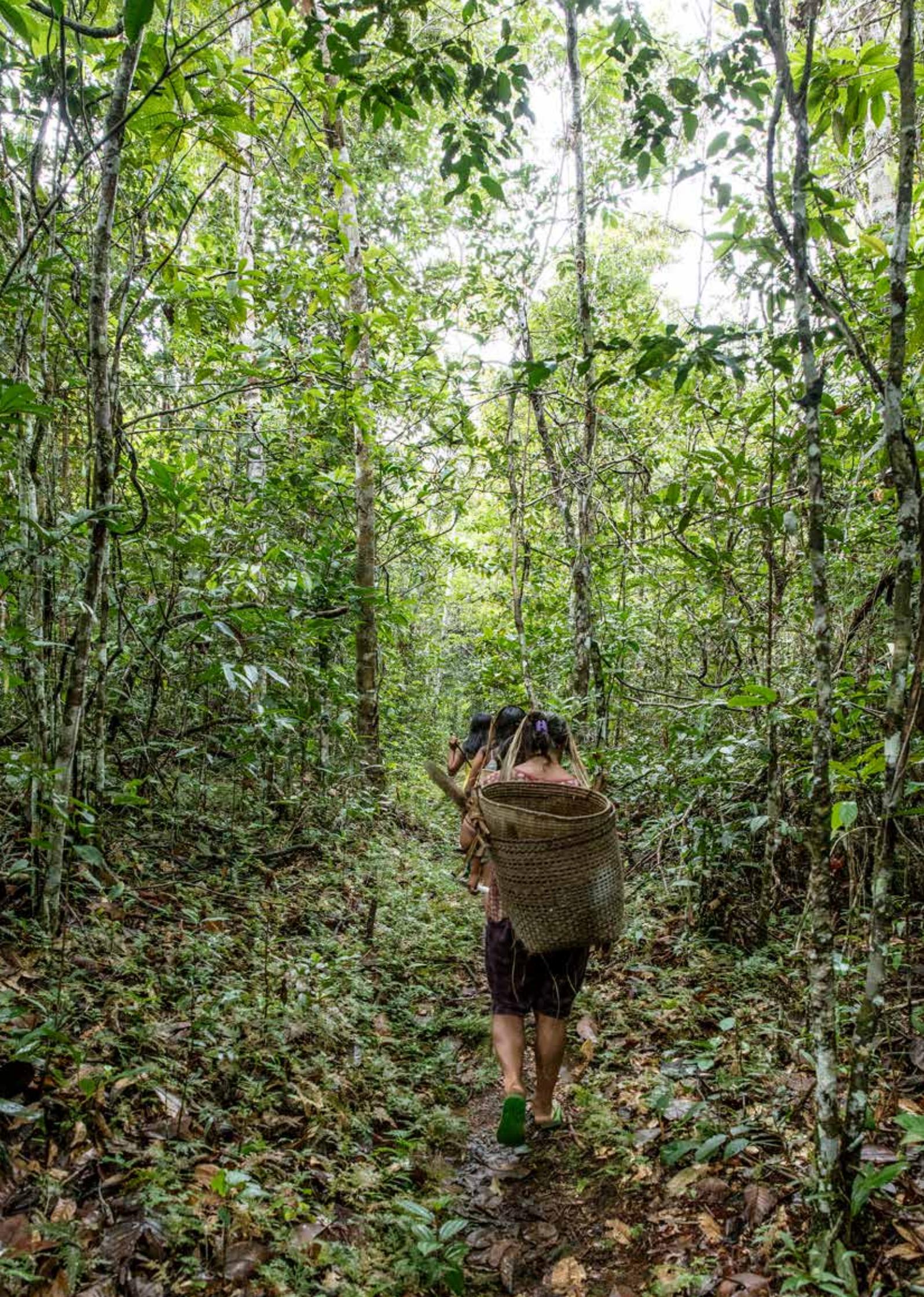
During 2020, Gaia supported local partners African Institute for Culture and Ecology (AFRICE) and Advocates for Natural Resources and Development (ANARDE) to achieve the successful legislative passage of the district-level ordinance to uphold Bagungu customary laws and demonstrate how the Rights of Nature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

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

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

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

(Byenkya Julius, custodian,
Buliisa District, Uganda)



Strengthening an Alliance for the Amazon

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

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

Un Solo Mar (One Sea)

Across the waters from Africa, Gaia is focused on the restoration of marine biodiversity in the southwestern Atlantic. Un Solo Mar (One Sea) is a binational initiative to create marine protected areas and raise community awareness and conservation actions. Supported by Oceans5, the project involves Gaia's local partner OCC (Organisation for Cetacean Conservation) in Uruguay and two NGOs in southern Brazil, Núcleo de Educação e Monitoramento Ambiental (NEMA), Instituto Baleia Jubarte (IBJ).



Activities in Uruguay are also supported by Rufford Foundation and Full Circle Foundation. Despite the pandemic, OCC has brought local fishermen, marine experts and government authorities together for roundtable discussions on marine conservation and the state of fisheries; as well as sessions that inspire an emotional or heart connection with the ocean, and educational activities with schoolchildren and families. In November, a 2nd Oceans Conference in Uruguay drew guest speakers from Argentina, Brazil and Chile, and led to a promise from the new Minister for the Environment that there will be no more seismic testing or offshore oil exploration in Uruguay's territorial waters.

SEED, FOOD & CLIMATE CHANGE RESILIENCE **Supporting small farmers, especially women, to** **enhance their indigenous knowledge and seed varieties,** **to be food secure and to safeguard diversity.**

Building a robust organic Seed System in the UK & Ireland

The UK & Ireland Seed Sovereignty Programme moved into its second three-year phase to revive organic seed (2020-2023), thanks to the A Team Foundation, Thirty Percy, Savitri Trust and Samworth Foundation. Two new part-time Regional Coordinators, for Northern England and Lowland Scotland, increased the programme's reach into the north of the UK, though progress was somewhat tempered by the pandemic until the team adapted by organising and facilitating online trainings. In addition, the team focused on supporting agroecological seed producers rise to the unique challenges and opportunities presented by the lockdown and supported local growers as seed selling partners. There was a phenomenal increase (upto 600%) in seed orders. An emergency grant from the Farming the Future Fund enabled Devon based partner Vital Seeds to purchase a seed sorting machine to speed up capacity and meet demand, along with improvements to the Seed Cooperative online shop.

Throughout the year, the programme has seen: 26 grain variety trials being undertaken by 9 growers; 24 new vegetable seed varieties at a commercial level and 136 new varieties at a community level; 30 new varieties of grain at a commercial level and 20 at a community level; 12 new seed company connections and 50 growers producing seed for seed companies. Training events moved online brought 154 participants to the programme, whilst appearances on panel discussions and webinars reached over 2,300 people. New partnerships were embraced with Lancaster University, Coventry University, Oaxaca Ethnobotanical Gardens.

Small-scale in-person events are planned in 2021. In the meantime, the UK & Ireland Seed Sovereignty team has embraced the advantages of online learning and the potential it has for reaching more people and with less time commitment from busy growers. A full online training curriculum is being designed with:

- A one-day Introductory Courses, which can be tailored to market gardeners or growers.
- A year-long Intermediate Course for serious growers. Participants will gain a good understanding of how to produce and sell quality seed. They will grow a trial crop at home as part of the training.
- An Advanced Course, which includes access to a pool of opportunities such as taking part in variety trials or going on exchanges, with mentorship.

Brexit continued to be a complex issue for the whole seed sector in 2020. DEFRA's shock announcement in September that all seed producers would need to register their varieties at £300 each galvanised a great deal of collaboration across the sector. Gaia set up a Small Packet Independent Seed Suppliers Forum with 16 small-scale producers of seed to share information, collaborate and link directly with DEFRA. A pro-bono seed lawyer based in Brussels is working with the forum to navigate these murky waters and shape seed legislation to better respect the small-scale, agroecological seed sector in the UK going forward.

“As the world slowed, closed its doors, and watched anxiously, the networks and communities that our UK & Ireland Seed Sovereignty programme works with have leapt into action; rare oats being sown in Wales, bere barley was spread around the Highlands of Scotland, and seeds were delivered by bicycle to participants of community seed banks.

Small-scale market gardeners pivoted quickly and gracefully to providing produce for their communities, home growers and community groups have begun looking beyond the food to the seed and asking promising questions – about provenance, vitality, diversity, resilience.”

(Sinead Fortune, UK & Ireland Seed Sovereignty Programme)



Women-led agroecology and sustainable livelihoods in Zimbabwe

Through a collaborative programme 'Promoting community based, women-led development and governance systems in Africa', local partner EarthLore Foundation works with women farmers in five communities in the Bikita district of Zimbabwe, while WoMIN (African Women Unite against Destructive Resource Extraction) addresses both the rights of rural women farmers and their lack of voice in decision making. Through community dialogues, agroecology trainings and exchanges, seed and food fairs, the women have revived a diversity of millet and wild vegetables, and improved their livelihoods and gained confidence, within an ecosystem that is heavily degraded and climate stressed. They are now beginning to explore ways of regenerating the landscape and restoring sacred natural sites. The global pandemic led to a no-cost extension of the Comic Relief supported programme and an external evaluation will be carried out in 2021.



BEYOND EXTRACTIVISM

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

Yes to Life No to Mining

The Yes to Life, No to Mining (YLNM) movement, of which Gaia is a founding member, has continued to play an important role exposing the growing landgrabbing threats to communal and ancestral lands, and the stories of restoration and resilience.

A major focus during the first half of the year was the tracking and analysis of the mining industry's response to the global pandemic, in collaboration with London Mining Network, Mining Watch Canada, War on Want and other global allies. Through tracking media, company and community statements and news about mining companies' actions during the pandemic on every inhabited continent, with the support of frontline organisations, over 700 data sources were collected. Analysis of the trends led to a new report, *Voices from the Ground: How the global mining industry is profiting from the Covid-19 pandemic*.

Hal Rhoades, Gaia's Head of Communications and YLNM European Coordinator, led on the production and release of the report and a global statement +300 organisational sign-ons. It reveals mining companies to be 'pandemic profiteers', alongside the likes of the oil and gas industry and others seeking deregulation and corporate bailouts. The report's findings were shared widely and funding was secured to further research on three key themes: 1) increased repression of social leaders; 2) deregulation, and 3) community responses and alternatives.

A rebuild of the YLNM website has been carried out, using funds crowdsourced by Gaia in December 2019 with match funding from Patagonia Action Works. A new YLNM working group for Europe was created that unites European anti-mining groups to address the overarching issue of the EU's extractivist policies and the lack of ecological and democratic direction of the European Green Deal and Green Growth strategies. However, a global gathering of regional coordinators in Australia, timed to coincide with the 2020 'Blockade IMARC' anti-extractivism conference, was not possible due to the pandemic - a similar gathering, thanks to funding from Bertha Foundation, is now planned for October 2021.

2020 also saw research projects underway in Fennoscandia, Iberia and the island of Ireland to ascertain the scale and likely impacts of mining expansion, a community guide to engaging with European institutions and grievance mechanisms is in production; and network members translating and redesigning an Ecuadorean guide to territorial defence for European community audiences. A series of webinars exploring the impact of the EU's new mining policies in the North and South began in December 2020, drawing on the expertise of the YLNM membership, and will run into 2021.

GERALD HUIE, CAERYS ORGANIC FARM, ST DAVIDS, WALES

At the age of 15, Gerald Huie came home to the school holidays to help with the...
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Rewilding in Finland and Wales

Collaborations with Finnish partner Snowchange go from strength to strength, with Gaia supporting their communications work in particular. This year we announced the Koitajoki River Restoration Project, a new, world-leading effort to re-wild the Finnish-Russian Koitajoki River System using a combination of science and traditional knowledge. This is large scale rewilding at its most impressive, rooted in the restoration of ecological and cultural heritage. Gaia is also embarking on a new partnership with the Penpont Project, led by the Action For Conservation Team, an exciting process of bringing traditional knowledge, elders and young people together to explore restoration and rewilding work in Wales. We look forward to sharing more news in 2021.

From Wilderness Healing to Food Security

Our partner Usiko works in preventive and restorative justice through wilderness experience, continues to change lives for impoverished youth across the Stellenbosch region in South Africa's Western Cape, after nearly 20 years in partnership with Gaia. In early 2020 its pilot Girls in Gangs project, funded by Comic Relief came to an end, and the rise in Covid-19 forced the organisation to redirect attention from its landmark work of healing through wilderness, to feeding primary school kids during the schools lockdown and delivering food parcels for families at risk. Usiko led the initiative in the Jamestown and Cloetesville area and was recognised by the Municipality for its contribution. They went on to form part of the Stellenbosch Unite project feeding 2,500 families a week. After lockdown they continued their wilderness work, finding a growing hunger for the solace Nature provides, especially to marginalized communities who do not have easy access. Their work continues to expand both in training people to grow food and in exposure to Nature's healing.

Creative Communications

Together with partners from Africa, Finland and the UK, we launched a 'Stories of Resilience' series with media partners The Ecologist and Resilience.org. The series began with a framing article by Liz Hosken (Gaia's Director) and Million Belay (Gaia Associate and Chair of the Alliance for Food Sovereignty in Africa, AFSA). The second article was by Simon Mitambo, Earth Jurisprudence graduate and co-founder of SALT, Kenya, exploring the cultural and ecological revival underway in Tharaka, eastern Kenya - and the series continues into 2021. The Global Tapestry of Alternatives network has since invited us to compile these stories as part of their initiative to gather stories from the ground from across the world.

Another story of resilience was released as film, in early 2020. Custodians of Life - Reviving Culture and Nature in Uganda's Great Lakes explores how the Bagungu indigenous clans are reviving their Earth-centred traditions and governance systems which have sustained their diversity-based food systems and ancestral lands for generations. These stories relate closely to a fresh look at Gaia's 'impact'. Thanks to generous pro bono design support, we began experimenting with infographics that depict how, within the theory of emergence, Gaia is making meaningful change possible.

Catching the eye of new converts to home-grown food and the UK's traditional seed diversity was another focus for communications during the year. Articles have been published across the organic food press, and in The Guardian. A heartwarming series of 'Oat Quest' videos, which charted the efforts of Welsh coordinator Katie Hastings to 'bulk out' supplies of rare grain varieties, received over 500 views across Youtube, Facebook and Twitter. A new Seed Sovereignty Vimeo channel has been designed and set up within Gaia's own channel to host all videos related to the programme, as well as new training videos produced by network members.

Gaia's biggest Communications news for 2020 was the publication of a legacy book for our We Feed the World photographic project and exhibition highlighting the vital role of small farmers and regenerative farming. In collaboration with independent publishers Little Toller, the 300-page book came out in November, beautifully produced to do justice to the stories and photos of all those who took part. It is available in all independent book shops as well as the mainstream booksellers. Over 250 copies of the book have been sent to all collaborating communities, farmers, photographers and organisations around the world.

Another big hit for 2020 was the astounding and deeply moving documentary My Octopus Teacher, released on Netflix, in September. Pre-launch of the film heralded a new partnership for Gaia with Sea Change, a team dedicated to protecting the endangered kelp forest (the Great African Seaforest) around the Cape of Good Hope and restoring a heart connection for people with the seas they depend on. The film is proving wildly successful for the work of Sea Change to awaken people to the precious nature of this marine area.

Summary of our plans for 2021

Connect with, influence & inspire strategic audiences for a socially just and ecologically sane world: Using Gaia's current reports, films and animations, along with new visual tools that give a fresh identity to Gaia's core programme areas: story-telling through written articles and animations that illustrate the work of Earth Jurisprudence practitioners, contributing to seed and food sovereignty, and highlighting how communities across Africa are building climate change resilience through the revival of traditional knowledge and customary governance; sharing emblematic cases of inspiring post-extractive lifeways and livelihoods; and using archive materials for creative communications to celebrate Gaia's 35 years and affirm the importance of our holistic approach to restoring bio-cultural diversity.

Amplify agro-ecological seed systems and food sovereignty in the UK, Ireland and Africa: Upscaling the reach of the UK & Ireland Seed Sovereignty Programme during its second phase; making more locally produced, open-pollinated seed available, and reviving forgotten grains; continuing to support the revival of knowledge and traditional seed diversity in indigenous communities in East, West and Southern Africa; and ensuring a legacy from the We Feed the World programme and its inspiring agro-ecology stories of local farmers and images.

Increase the protection of sacred lands and the recognition of custodian rights in Africa: Working with the African Commission to finalise a Study on Africa's sacred natural sites and territories; securing policy and legislative frameworks from local to national levels in Uganda, Kenya, Benin and Zimbabwe for sacred natural sites and their custodians; enabling the documentation and recognition of customary laws that recognise the rights of Nature; supporting partners who provide youth with opportunities for wilderness experience and learning about their bio-cultural heritage; and continuing to strengthen an Alliance for the Amazon.

Promote and enhance understanding of Earth Jurisprudence: Delivering the first year of training for a new intake of future African Earth Jurisprudence practitioners; accompany and guide graduate Earth Jurisprudence practitioners in their work with local communities to build back confidence and pride in their indigeneity, customary laws and bio-cultural diversity, and as spokespersons for restoring a respectful relationship with the Earth; strengthening an African Earth Jurisprudence collective; providing regular Earth Jurisprudence updates and connecting with others globally involved in alternative learning for systemic transformation.

Practical actions for moving beyond extractivism and opening alternative, Earth-centred pathways: Continuing to nourish Yes to Life No to Mining, as Europe coordinator and co-founder, and enabling the network's coordinators to meet in-person for a global gathering; supporting the creation of marine protected areas and actions to protect the southwest Atlantic and stem the rise of illegal, unregulated and unreported fishing.



Financial results for 2020

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

Income

In 2020 Gaia received £971,834 total income, a decrease of 1% (2019: £983,245). Restricted income amounted to £799,496 (2019: £879,039), or 82% of Gaia's total income (2019: 89%). Unrestricted income amounted to £172,338 (2019: £104,206).

Expenditure

Total expenditure in the period was £987,633 (2019: £996,968), a decrease of 1%. Gaia carries out activities directly and through grants to partner organisations. In 2020 Gaia disbursed £340,578 to partners in grants (2019: 389,585) representing 34% of the total expenditure (2019: 39%).

Cost of raising funds amounted to £33,316 which is 21% greater than in the previous period (2019: £27,566). This is mostly due an increase in support from fundraising consultants.

Financial position at the end of the year

Restricted funds carried forward were £406,159 (2019: £411,093) and unrestricted funds balance at the end of the year was £140,669 (2019: £151,534).

The unrestricted fund balance represents just slightly under four months anticipated expenditure (excluding grants and direct project activities) in 2021, which is in line with the minimum amount set with Gaia's reserves policy.

Financial Management Policies

Reserves policy

Gaia has agreed that to safeguard the continuity of its operations, the level of unrestricted reserves at year end should be sufficient to cover three to four months of fixed costs for the following year. The forecast for the first three months of the fixed costs cash payments in 2021 is £120,023. Therefore, Gaia considers that keeping the current reserve at the level of £140,669 is sufficient and in line with Gaia's reserve policy. Gaia recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Grant making policy

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

Governance & Risk Management

Governance

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

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

Risk Management

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

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

- Failure to deliver project activities due to pandemics or other disruption of travel, communications or staff mobility. This is a new risk in response to the emerging coronavirus (COVID-19) pandemic and the resulting travel restrictions, the cancellation or postponement of large meetings or gatherings, and the UK advice on home-working to assist containment of the virus. Gaia is well prepared to function as a home-working team, is taking relevant steps to limit travel, and is providing guidance to team members on avoiding the risk of COVID-19 infection. We mitigate the risk by assessing regularly the situation in the UK and countries where planned activities should take place, and by following the relevant advice of government, the World Health Organisation, travel agencies and local partners. We are also reaching out to funders and discussing options for the postponing or re-arrangement of activities.
- Inability to raise enough funds to cover fixed costs risk has been mitigated by applying for and securing further general support funding.
- Loss, corruption or breach of data has been mitigated by investing in IT systems and database that are GDPR compliant, and providing necessary training.

Key Personnel Statement

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

Trustee's Responsibilities Statement

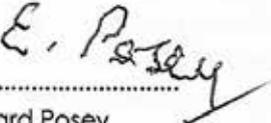
The Trustee is responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

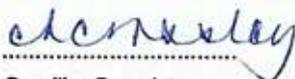
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the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

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

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

Approved by the Trustee and signed on its behalf on 16th June 2021.


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


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

Independent Examiner's Report to the Trustee of The Gaia Foundation

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I report to the charity trustee on my examination of the accounts of The Gaia Foundation (the Charity) for the year ended 31st December 2020.

Responsibilities and basis of report

As the Trustee of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

Date: 16 June 2021

Statement of Financial Activities

For the year ended 31 December 2020

INCOME & EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £ (Note 2)
INCOME FROM:					
Donations	(Note 3)	171,549	799,496	971,045	975,848
Charitable activities		755	-	755	6,680
Other income		34	-	34	717
TOTAL INCOME		172,338	799,496	971,834	983,245
EXPENDITURE ON:					
Raising funds		30,092	3,224	33,316	27,566
Charitable Activities					
Ecological & Community Resilience		58,436	433,206	491,642	525,271
Advocacy & Outreach		24,061	112,777	136,838	95,363
Learning Opportunities		9,227	21,831	31,058	85,244
Good Practice & Innovation		3,686	691	4,377	2,893
Strengthening Networks		57,701	232,701	290,402	260,631
TOTAL CHARITABLE ACTIVITIES		153,111	801,206	954,317	969,402
TOTAL EXPENDITURE	(Notes 4, 5, 6, 7)	183,203	804,430	987,633	996,968
NET MOVEMENT IN FUNDS		(10,865)	(4,934)	(15,799)	(13,723)
Reconciliation of funds:					
Fund balances at 01 January 2020		151,534	411,093	562,627	576,350
Fund balances at 31 December 2020		140,669	406,159	546,828	562,627

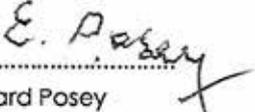
All amounts relate to continuing activities and there are no recognised gains or losses other than those included in the statement of financial activities.

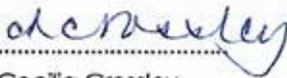
Balance Sheet

As at 31 December 2020

		2020	2019
		£	£
FIXED ASSETS			
Tangible fixed assets	(Note 8)	7,889	3,527
CURRENT ASSETS			
Debtors	(Note 9)	28,752	32,584
Cash		550,482	552,955
TOTAL CURRENT ASSETS		579,234	585,539
CREDITORS			
(amounts falling due within one year)	(Note 10)	40,295	26,439
NET CURRENT ASSETS		538,939	559,100
TOTAL ASSETS LESS CURRENT LIABILITIES		546,828	562,627
THE FUNDS OF THE CHARITY			
Restricted funds	(Note 11)	406,159	411,093
Unrestricted funds		140,669	151,534
Total charity funds	(Note 13)	546,828	562,627

The Financial Statements were approved by the Trustee and signed on its behalf on 16th June 2021.


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


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

Statement of Cash Flows

For the year ended 31 December 2020

	Total 2020 £	Total 2019 £
Net cash from operating activities	(Note 12) 9,148	(36,030)
Cash flows from investing activities:		
Purchase of equipment	(11,621)	(3,281)
Net cash used in investing activities	(11,621)	(3,281)
Change in cash and cash equivalents in the reporting period	(2,473)	(39,311)
Cash and cash equivalents at the beginning of the reporting period	552,955	592,266
Cash and cash equivalents at the end of the reporting period	550,482	552,955

Notes to the accounts

For the year ended 31 December 2020

1. Accounting policies

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

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention. The accounts have been prepared in accordance with Charities Act 2011 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the transition date of 01 January 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Gaia Foundation meets the definition of a public benefit entity under FRS 102. The trustees have reviewed the financial statements and consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

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

1.2 Income

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

1.3 Expenditure

Expenditure is charged on an accruals basis.

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

Notes to the accounts

For the year ended 31 December 2020

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

1.4 Fund accounting

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

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

1.5 Tangible fixed assets and depreciation

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

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

1.6 Operating leases

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

1.7 Foreign currency translation

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

1.8 Taxation

The charity is exempt from tax on its charitable activities.

Notes to the accounts (continued)

For the year ended 31 December 2020

2. Statement of Financial Activities 2019 by type of income

INCOME & EXPENDITURE	Unrestricted Funds £	Restricted Funds £
INCOME FROM:		
Donations	96,809	879,039
Charitable activities	6,680	-
Other income	717	-
TOTAL INCOME	<u>104,206</u>	<u>879,039</u>
EXPENDITURE ON:		
Raising funds	25,142	2,424
Charitable Activities		
Ecological & Community Resilience	22,311	502,960
Advocacy & Outreach	23,751	71,612
Learning Opportunities	9,512	75,732
Good Practice & Innovation	1,314	1,579
Strengthening Networks	20,444	240,187
TOTAL CHARITABLE ACTIVITIES	<u>77,332</u>	<u>892,070</u>
TOTAL EXPENDITURE	102,474	894,494
NET MOVEMENT IN FUNDS	1,732	(15,455)
Fund balances at 01 January 2019	149,802	426,548
FUND BALANCES AT 31 December 2019	<u>151,534</u>	<u>411,093</u>

Notes to the accounts (continued)

For the year ended 31 December 2020

3. Donations

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

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Individual donations	7,192	12,884	20,076	32,532
Grants from Government bodies, Trusts, Foundations and NGOs				
Comic Relief	-	71,673	71,673	309,858
Swift Foundation	89,415	-	89,415	45,966
Esmée Fairbairn	22,500	-	22,500	45,000
Open Society Foundations	47,442	-	47,442	-
Rockefeller Philanthropy Advisors	-	152,993	152,993	41,716
Rockefeller Brothers Fund	-	40,000	40,000	-
NHCF: Putnam Family Foundation	-	56,867	56,867	37,634
The Savitri Waney Charitable Trust	-	25,000	25,000	25,000
Thirty Percy Foundation	-	100,000	100,000	-
Samworth Foundation	-	50,000	50,000	-
A Team Foundation	-	40,000	40,000	54,072
Rufford Foundation	-	20,145	20,145	-
Open Society Foundation for Eastern Africa	-	-	-	75,996
Tudor Trust	-	-	-	30,000
Bertha Foundation	-	-	-	38,250
Guernsey Overseas Aid and Development	-	-	-	30,596
The Planet Heritage Foundation	-	-	-	41,819
New Field Fund	-	-	-	23,205
Other grants	5,000	229,934	234,934	144,204
Total donations	171,549	799,496	971,045	975,848

Notes to the accounts (continued)

For the year ended 31 December 2020

4. Charitable Activities

Expenditure	Raising funds	Ecosystem & Community Resilience	Advocacy	Providing Learning Opportunities	Good Practice Sharing	Strengthening Networks	Support costs to apportion	Total 2020 £	Total 2019 £
Grants (Note 4a)	-	80,336	47,845	-	-	212,397	(Note 4b)	340,578	389,585
Office cost	776	180	-	-	-	6,139	55,184	62,279	63,058
Staff cost	10,017	224,595	27,308	8,745	3,325	13,383	31,837	319,210	280,766
Consultants & professional fees	17,293	61,760	11,560	-	-	36,072	9,728	136,413	140,376
Communication & IT	8	336	4,648	-	-	325	12,334	17,651	15,113
Travel & Subsistence	249	8,987	688	-	-	-	470	10,394	48,311
Conferences & Venues	-	8,403	-	-	-	-	-	8,403	17,788
Public Engagement	64	12,019	38,127	20,910	-	18,028	1,659	90,807	40,652
Foreign exchange (gains)/losses	-	-	-	-	-	552	1,346	1,898	1,319
	28,407	396,616	130,176	29,655	3,325	286,896	112,558	987,633	996,968
Re-allocation of support cost (Note 4b)	4,909	95,026	6,662	1,403	1,052	3,506	(112,558)	-	-
Total Expenditure	33,316	491,642	136,838	31,058	4,377	290,402	-	987,633	996,968
2019	27,566	525,271	95,363	85,244	2,893	260,631	-	996,968	1,184,509

Notes to the accounts (continued)

For the year ended 31 December 2020

4a. Grant funding activities

Partner organisation	Ecosystem & Community Resilience	Providing Learning Opportunities	Strengthening Networks	Total 2020 £	Total 2019 £
EarthLore, South Africa	43,235	-	11,004	54,239	50,150
USIKO, South Africa	-	-	3,307	3,307	157,166
OCC, Uruguay	-	-	74,035	74,035	25,413
IBJ, Brazil	-	-	31,707	31,707	-
NEMA, Brazil	-	-	41,540	41,540	-
AFRICE, Uganda	23,979	-	6,851	30,830	32,305
ANARDE, Uganda	-	-	-	-	33,260
GRABE-Benin, Benin	3,743	-	11,230	14,973	31,136
SALT, Kenya	-	-	11,193	11,193	11,697
Irish Seed Savers, Ireland	6,429	-	-	6,429	15,506
The WomIn Alliance Trust, South Africa	-	41,845	-	41,845	27,067
Other grants	2,950	6,000	21,530	30,480	5,885
Total grants	80,336	47,845	212,397	340,578	389,585

4b. Support costs

All support cost of £112,558 (2019: £112,089) is apportioned between the areas of work on the basis of the staff headcount and includes the governance cost of £3,395 (2019: £5,487). Governance cost as a general cost of running the charity includes the independent examiner fees of £3,180 (2019: £3,120).

Support costs to apportion	Raising funds	Ecosystem & Community Resilience	Advocacy & Outreach	Providing Learning Opportunities	Good Practice Sharing	Strengthening Networks	Total 2020 £	Total 2019 £
Governance	148	2,866	201	42	32	106	3,395	5,487
Communication & IT	536	10,373	727	153	115	382	12,286	13,538
Finance	772	14,951	1,048	221	166	552	17,710	16,966
Facilities	2,302	44,557	3,124	658	493	1,644	52,778	55,738
Human Resources	1,151	22,279	1,562	329	246	822	26,389	20,360
Total	4,909	95,026	6,662	1,403	1,052	3,506	112,558	112,089
2019	2,939	83,101	17,006	1,778	772	6,493	112,089	

Notes to the accounts (continued)

For the year ended 31 December 2020

5. Trustees

No trustees received any remuneration for their services as Trustee during the year. No reimbursement of travel expenses were paid during the period (2019: £133). See note 6 in relation to payments made to trustees (Related Parties Transactions).

6. Related Parties

During the year, no related parties transactions took place (2019: NIL).

7. Staff Costs

Employee costs during the year:	2020	2019
	£	£
Salaries	289,721	253,853
National insurance	20,897	19,417
Pension	7,992	5,820
Other staff related costs	600	1,676
Total staff costs	319,210	280,766

The average number of employees on a Full Time Equivalent basis during the year was 9 (2019: 8) with the average number per headcount during the year being 15 (2019: 13). The number of employees whose emoluments were over £60,000 was nil (2019: nil). The senior management, identified as Director, Deputy Director and Finance Manager, were paid total £122,428 (2019: £135,779). The pay has been recommended and approved by the board.

Notes to the accounts (continued)

For the year ended 31 December 2020

8. Tangible Fixed Assets

	Fixtures, fittings and computer equipment £
Cost	
As at 01 January 2020	41,163
Additions	11,621
As at 31 December 2020	52,784
Depreciation	
As at 01 January 2020	37,636
Charge for the year	7,259
As at 31 December 2020	44,895
Net book value	
As at 31 December 2020	7,889
As at 31 December 2019	3,527

9. Debtor

	2020 £	2019 £
Accrued Income	146	18,770
Prepayments	26,446	12,570
Other debtors	2,160	1,244
Total debtors	28,752	32,584

10. Creditors

	2020 £	2019 £
Accruals	27,542	11,347
Other Creditors		
Credit card	1,895	455
Creditors control account	1,704	8,293
HMRC (PAYE)	7,732	5,223
Pension	1,380	1,121
Net Pay	42	-
Total creditors	40,295	26,439

Notes to the accounts (continued)

For the year ended 31 December 2020

11. Restricted funds

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

	Balance at 1 January 2020 £	Grants received £	Expenditure £	Balance at 31 December 2020 £
Comic Relief USIKO Stellenbosch, Girls in gangs	-	4,387	(4,387)	-
Comic Relief Promoting community-based, woman-led governance	72,714	67,286	(104,402)	35,598
Rockefeller Philanthropy Advisors OCC-Uruguay, IUU fishing and the South Atlantic	-	152,993	(152,993)	-
The Planet Heritage Foundation Research, investigation and education	38,343	-	(38,343)	-
NHCF: Putnam Family Foundation African Earth Jurisprudence movement and trainings	38,227	56,867	(53,081)	42,013
Esmée Fairbairn Seed and Food Sovereignty UK & Ireland	32,699	-	(32,699)	-
Rockefeller Brothers Fund African Earth Jurisprudence and Sacred Natural Sites	-	40,000	(24,724)	15,276
The Savitri Waney Charitable Trust Seed and Food Sovereignty UK & Ireland	20,730	25,000	(23,690)	22,040
Bertha Foundation Yes to Life No to Mining Network	38,250	-	(3,275)	34,975
Rufford Foundation	-	20,145	(18,314)	1,831
Guernsey Overseas Aid and Development GRABE-Benin, agroecology and trainings	3,743	-	(3,743)	-
A Team Foundation Seed and Food Sovereignty UK & Ireland, We Feed the World, Cultivating Resilience in Farming Systems (Europe)	42,663	40,000	(50,063)	32,600
Samworth Trust Seed and Food Sovereignty UK & Ireland	-	50,000	(13,739)	36,261
Thirty Percy Foundation Seed and Food Sovereignty UK & Ireland	-	100,000	(19,006)	80,994
Other restricted funds Various programmes (see note below)	123,724	242,818	(261,971)	104,571
	411,093	799,496	(804,430)	406,159

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

Notes to the accounts (continued)

For the year ended 31 December 2020

12. Reconciliation of net cash flow from operating activities

	2020 £	2019 £
NET MOVEMENT IN FUNDS: Net (expenditure)/ income for the reporting period (as per the statement of the financial activities)	(15,799)	(13,723)
Adjustments for:		
Depreciation charges	7,259	697
(Increase)/Decrease in debtors	3,832	(22,575)
Increase/ (decrease) in creditors	13,856	(429)
Net cash provided by/ (used in) operating activities	9,148	(36,030)

13. Analysis of net assets between funds

As at 31 December 2020 cash and debtors held as restricted funds amounted to £417,358. During 2020 The Gaia Foundation received grant income for projects that continue into 2021. At the year-end these funds were held as restricted, to be applied to specific projects in 2021.

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	4,426	3,463	7,889
Current assets	161,876	417,358	579,234
Creditors: amounts falling due within one year	(25,633)	(14,662)	(40,295)
	140,669	406,159	546,828

14. Commitments under operating leases

	2020 £	2019 £
Land and buildings		
Within one year	3,025	24,000
	3,025	24,000



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Brighton BN2 9QA
www.gaiafoundation.org

Charity no: 327412