



# Annual Report and Financial Statements for the year ended 31 December 2024

## Upholding Indigenous Wisdom & Earth- Centred Perspectives

Charity registration number 327412



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

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

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**Richard Walsh**  
**Randa Toko**  
**Catherine Boyle**

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



The Gaia Foundation  
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## Governance & International Advisors

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

**Sulemana Abudulai**

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

**Jules Cashford**

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

**Cecilia Crossley**

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

**Silvia Gómez**

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

**Edward Posey, OBE (resigned 10 June 2025)**

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

**Tracy Worcester**

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

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

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

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

**Colin Campbell**, Traditional doctor, Herbalist, Botswana

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

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

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

**Irwin Friedman**, Leader in Primary Healthcare, South Africa

**Lara Lutzenberger**, Biologist and environmental consultant, Brazil

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

**Mariana Gómez**, Anthropologist, regional coordinator for YLNM, Colombia

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

**Ailton Krenak**, Indigenous leader, Brazil

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

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

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

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

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

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

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

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

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



## Our Vision

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

## Our Mission

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

**Gaia is 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.**

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.

## Strategic Aims & Programme Areas

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

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

# SEED & FOOD SOVEREIGNTY

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



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

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

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

## Cultivate

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

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











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

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

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

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

## Connect

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

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

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



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### Catalyse

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

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

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

### Celebrate

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

Highlights included:

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

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





# EARTH JURISPRUDENCE

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



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

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

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

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

Four other learning exchanges took place during the year:

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







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

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

A newly designed website for the African Earth Jurisprudence Collective - [www.earthjurisprudence.africa](http://www.earthjurisprudence.africa) - showcases these diverse threads, across Africa, reweaving resilience for communities and ecosystems.









## SACRED LANDS & WATERS

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



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

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

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







## Ritual, Ceremony, Spirit and Elders

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

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

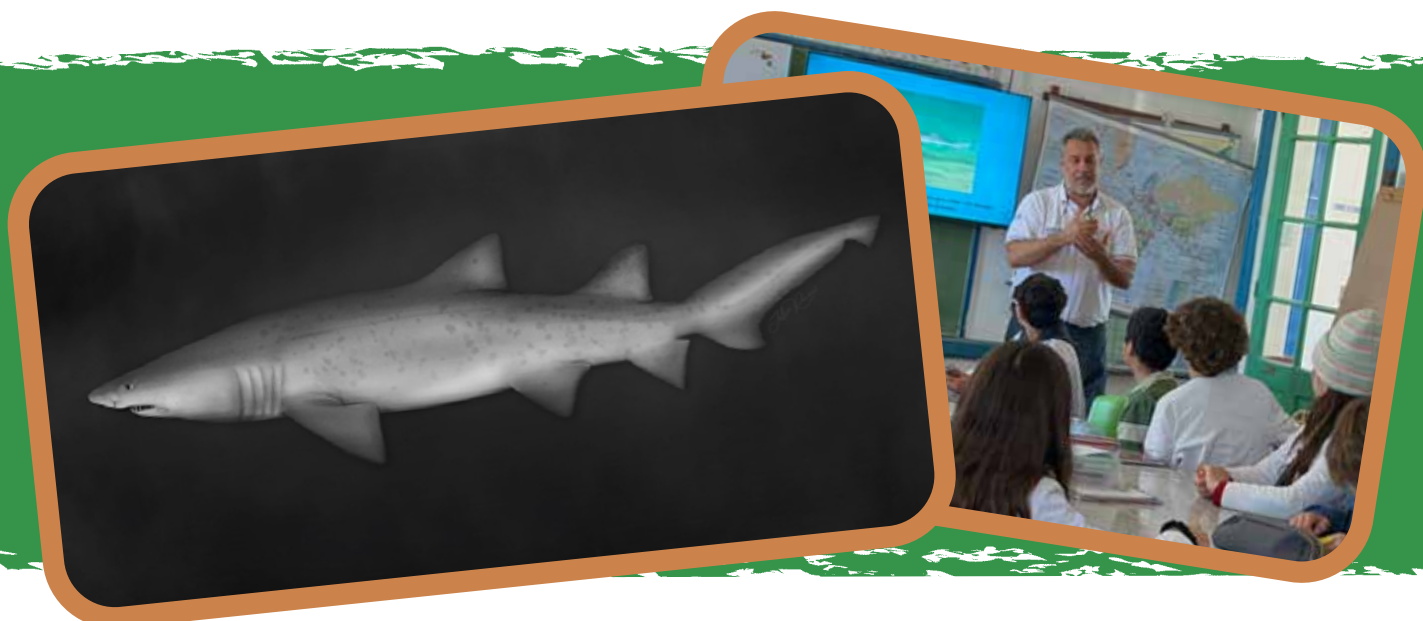
Far away, on another continent, one of Gaia's small grants enabled an Indigenous Ashaninka community, in Peru, to return to the headwaters of their sacred territory. By doing so, they distance themselves from the mining and logging in the Sheshea basin, and look forward to securing title to their lands.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

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

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

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

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







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

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

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

Dr. Stephan Harding.

# BEYOND EXTRACTIVISM

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

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

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

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

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









## CREATIVE COMMUNICATIONS

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



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

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

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

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

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

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







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

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

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

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



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



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

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

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

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



## Summary of our plans for 2025

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

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

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

Specific plans for this coming year include:

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



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







## Financial results for 2024

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

### Income

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

### Expenditure

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

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

### Financial position at the end of the year

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

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

## Financial Management Policies

### Reserves policy

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

## Grant making policy

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

## Governance & Risk Management

### Governance

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

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

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

### Risk Management

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

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

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



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

## Key Personnel Statement

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

## Trustee’s Responsibilities Statement

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

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

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

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

Approved by the Trustee and signed on its behalf by

  
.....

Silvia Gómez  
(Director of Gaia Trustee Ltd)

Date: 24 de julio de 2025

  
.....

Cecilia Crossley  
(Director of Gaia Trustee Ltd)

Date: 23 July 2025

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

## Opinion

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

In our opinion the financial statements:

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

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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



## Other information

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

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

## Matters on which we are required to report by exception

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

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

## Responsibilities of the Trustee

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

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

## Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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



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

We also

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

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

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

## Use of our report

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

Chariot House Limited

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

24 de julio de 2025  
Date: .....

24 July 2025

# Statement of Financial Activities

## For the year ended 31 December 2024

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

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



# Balance Sheet

## As at 31 December 2024

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

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

Silvia Gomez

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Silvia Gómez

(Director of Gaia Trustee Ltd)

Date: 24 de julio de 2025

Cecilia Crossley

.....

Cecilia Crossley

(Director of Gaia Trustee Ltd)

Date: 23 July 2025

# Statement of Cash Flows

## For the year ended 31 December 2024

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



# Notes to the accounts

## For the year ended 31 December 2024

### 1. Accounting policies

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

#### 1.1 Basis of preparation

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

#### Going concern

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

#### 1.2 Income

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

#### 1.3 Expenditure

Expenditure is charged on an accruals basis.

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

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

# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 1.4 Fund accounting

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

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

### 1.5 Tangible fixed assets and depreciation

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

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

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

### 1.6 Operating leases

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

### 1.7 Foreign currency translation

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

### 1.8 Taxation

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



# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 2. Statement of Financial Activities 2023 by type of income

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

The Gaia Foundation

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

# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 3. Donations

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

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

# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 4. Charitable Activities

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

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



The Gaia Foundation

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

# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 4a. Grant funding activities

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

# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 4b. Support costs

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

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

### 5. Trustee

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

### 6. Related Parties

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

The Gaia Foundation

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# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 7. Staff Costs

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

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

### 8. Tangible Fixed Assets

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



# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 9. Debtors

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

### 10. Creditors

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

The Gaia Foundation

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

# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 11. Restricted funds

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

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

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

# Notes to the accounts (continued)

## For the year ended 31 December 2024

### 12. Reconciliation of net cash flow from operating activities

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

### 13. Analysis of net assets between funds

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

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

### 14. Pension

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

	2024 £	2023 £
Employer pension contribution	<b>11,746</b>	12,575





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Charity no: 327412