



Annual Report and Financial Statements for the year ended 31 December 2025

Upholding Indigenous Wisdom & Earth- Centred Perspectives

Charity registration number 327412



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Registered Office Address

The Gaia Foundation
44 Grand Parade
Brighton BN2 9QA

Professional Service Providers

AUDITOR

Chariot House Limited
44 Grand Parade
Brighton
East Sussex BN2 9QA

BANKING SERVICES

HSBC Plc
138 Shaftesbury Avenue
London WC2H 8HB

Triodos Bank
Deanery Road
Bristol BS1 5AS

LEGAL & HR CONSULTING

Bevan Brittan LLP

TrustLaw
Thomson Reuters Foundation’s
Pro Bono service

HR Circle UK
Letchworth Garden City SG6 1JG

Our Team & Consultants

Co-Directors
Liz Hosken & Rowan Phillimore

Finance & HR
Dijana Malidza
Claire Kent-Ford

Administration
Kerry Meech

Earth Jurisprudence
Carlotta Byrne

Sacred Lands & Waters
Fiona Wilton

African Collective
Sara Davies

Amazon Alliance
Grace Souza
Bárbara Rocha

Communications
Amy Forshaw
Amber Hayward

We Feed the UK
Alice Nelson

UK & Ireland Seed Sovereignty
Sinéad Fortune
Holly Silvester
Katie Hastings
Catherine Boyle
Jack Peppiatt
Matt Reynolds

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.



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.

Jules Cashford

Writer, lecturer, psychologist, and celebrated author on mythology.

Cecilia Crossley

Chartered Accountant, HR expert (Uplifting People), and founder of award-winning social enterprise.

Jason Horner (appointed 4 December 2025)

Organic grower, and former coordinator and advisor for Gaia's Seed Sovereignty Programme.

Silvia Gómez

Holistic Science trainer, Climate and Land Use Alliance coordinator, and former Gaia Amazonas Director.

Edward Posey, OBE (resigned 10 June 2025)

Co-founder of The Gaia Foundation.

Tracy Worcester (resigned 22 January 2026)

Ecologist, campaigner, and founding Director of Farms not Factories.

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

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), Melaku Worede (Ethiopia), Thomas Berry (USA), Brian Goodwin (Canada), Stephan Harding (UK), Joanna Macy (USA).

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 of the dominant industrial growth economy.

Gaia is working with partners across Africa, South America, Asia and Europe, to regenerate healthy ecosystems, enhance traditional knowledge, revive practices for seed, food and water sovereignty, and strengthen community self-governance. This enables communities to become more resilient, to better withstand forces that undermine their ecological and cultural integrity. Our partners and allies 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. 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: to enhance seed varieties, knowledge & climate change resilience.



2025 has been both an affirming and an enriching year for the Seed Sovereignty Programme and the wider UK and Ireland seed movement. It has been a year of growth, and it has been a year of firsts: our first Seed Swap at the UK's Oxford Real Farming Conference (with the highlight being the culture of the conference); our first stand at Groundswell representing seed within the wider regenerative farming movement; our first Big Give crowd fundraiser, raising £20,000 for seed diversity; and of course, our first ever in-person Seed Gathering.

Over on our socials, views of Gaia's seed sovereignty posts reached over 1 million people on Instagram this year, and the quality of our online storytelling was recognised in November when Gaia was awarded Best Digital Creator at the BBC Food & Farming Awards.

The different regions have been thriving, and new trainees welcomed, thanks to coordinators Katie Hastings (Wales), Catherine Howell (Northern England), Randa Toko (Southern England), Louise King and Tom Booth (maternity cover for Sinéad Fortune, Scotland), Richie Walsh (Ireland); and crowd breeding led by Holly Sylvester.

Wales

We were delighted that the Wales Seed Hub has yet again stepped up the quantity of seed they are producing. Their new catalogue has over 100 new open pollinated varieties for sale, all grown in Wales, with orders doubling from last year. Our support includes specialist training sessions, a marketing expert to assist with digital communication, and forging a partnership with Bristol University for future MSc in Business Studies students.

We continue our long-term work alongside the Llafur Ni network reviving rare Welsh oats. In 2025, we strengthened our partnership with Chef Sam Black, who is using his fermentation expertise to invent new ways of processing our rare oats for human consumption. We also facilitated partnership with the Carmarthen Machinery Ring who will house and maintain the machine for Llafur Ni members to use, while a partnership with Bluestone Brewery in Pembrokeshire means beer-making could provide an income stream for these rare oat growers.

Northern England

In Tyneside, interest generated from the We Feed The UK exhibition in November 2024 (at The Sill, Northumberland) resulted in a 6-month programme of in-person training for 12 people at Shieldfield Art Works. In Teesside, the 'Peas on Tees' project has established a local seed-sharing network, with the first harvest yielding sufficient seed to share. The Lune Valley has been more challenging, but creative workshops and an in-person introductory course to seed saving have ignited a small hub keen to grow varieties that are hardy to the Cumbrian weather for sharing regionally.

We believe a food revolution starts with seed. In 2025 we have supported...



65
varieties to be trialed
for flavour, yield &
resilience

71
new seed growers to
receive year-long
training

31
trainees go on to
produce seed
commercially

170
growers and seed
producers to attend
the Seed Gathering

1,100
people to access one of
our seed swaps



The Gaia Foundation Annual Report & Financial Statements for the Year ended 31st December 2025

Accompanying the Yorkshire Grain Alliance included advice on governance structures and support for grain trials, harvesting, cleaning, milling and baking workshops, while support for the Northern Pulse Collaboration – a multi-organisational group looking at pulse production and procurement in the north of England – has included grants for mid-scale equipment and revival of the carlin pea.

Through a series of introductory seed saving workshops at Shieldfield Art Works in central Newcastle, we shared the history of the carlin pea and their potential use in cultural cooking recipes. Now, in collaboration with Food & Solidarity, which distributes food parcels to residents in Newcastle, we are trialling carlin peas – and anticipate a potential demand of 15kg per week!

Carlin peas have a long, historic and cultural association in the north east – traditionally boiled and eaten with salt and vinegar. They are regionally adapted, easy to grow, save and store, cheap, provide a healthy source of protein and work well in farmers' rotations for soil improvement.

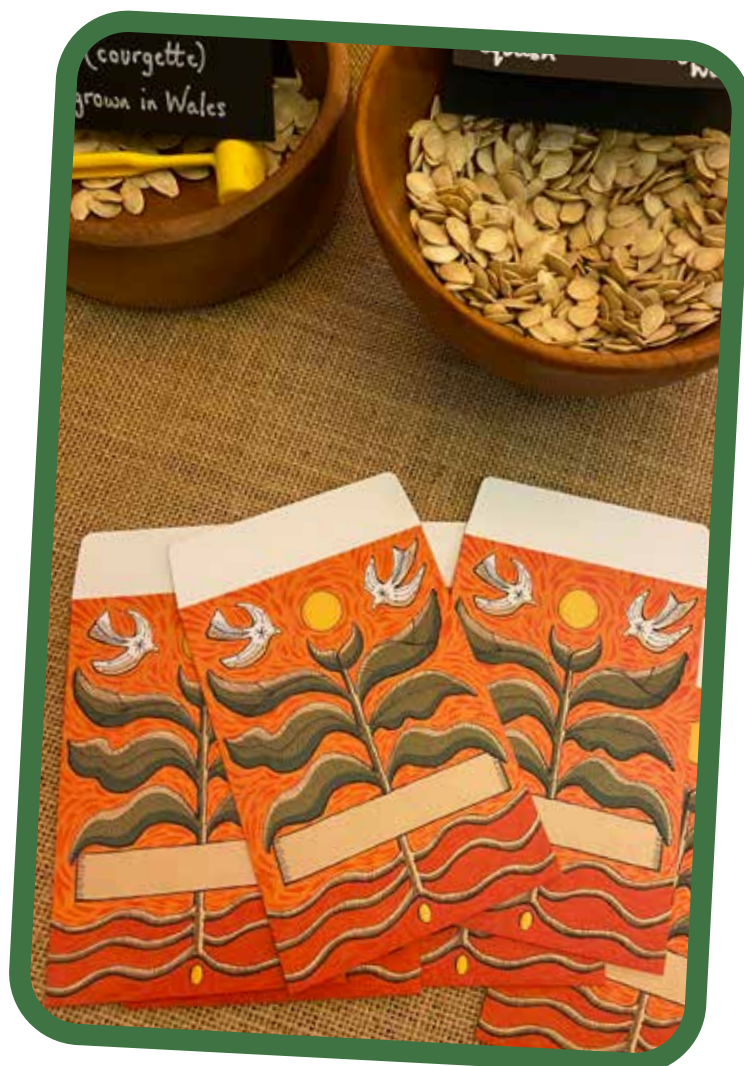
There are so many reasons that a carlin pea revival makes sense.

Southern England

In the Southern region, the year began with an exciting call out to establish interest in starting a South West Seed Hub, to support new entrant commercial seed growers and provide locally adapted seeds for the South West bioregion. A committed group of six individuals began meeting regularly, and by December 2025 they were ready to submit application to Companies House to officially register as a Community Interest Company (CIC).

Conversations at seed swaps in Brighton's Seedy Sunday and with the Wolves Lane Seed Protectors in London led to 26 new trainees joining Gaia's year-long training programme. This new cohort of trainees was highly engaged, and by the end of the year, they had successfully completed their training and were actively contributing to seed saving initiatives across the region.

The Tomato Futures events in London and Bristol – with tomato tasting, seed saving and growing workshops – served as great examples of how growers, chefs, and seed stewards can connect and collaborate around issues of seed diversity in the food system.



Scotland

In the Scottish region, we began the year by hosting an introductory seed-saving training, attracting over 30 enthusiastic growers from across Scotland, many of whom went on to take part in Gaia's year-long programme. Later in the year, a Scottish Seed Gathering at Camphill Community in Aberdeenshire celebrated vegetable and grain seeds through activities such as a seed swap, lettuce and grain tastings – offering an accessible and engaging way for people of all experience levels to connect with seed diversity.

We continued to support the Scottish Seed Hub, and this year members grew six contract crops for Seeds of Scotland, marking an important milestone. We also supported urban seed savers by working with Glasgow Seed Library to take the first steps towards establishing a seed circle, bringing together community gardeners and allotment holders to grow seed collaboratively and share skills, space and resources in an urban setting.



Ireland

Our year-long seed training was well received in Ireland, with great feedback from all participants. Every year we get requests from flower growers asking if the seed training is suitable for them. Usually, our caveat is that the year-long training will be vegetable focused, but if participants are willing to commit to a fair bit of self-study, then we can accommodate their needs. This year, we expanded our offering with dedicated training for The Flower Growers of Ireland – on taxonomy and pollination, the practical side of running a flower seed farm, and tips on harvesting, processing and drying seeds. We look forward to seeing an Irish grown flower seed catalogue in the future!

Flaxseed has been another focus. Currently, the majority of flaxseed sown in Ireland is patented seeds from the Netherlands, but movement has begun to trial and bulk up Irish heritage varieties to move away from this patented seed. Working with Fibre Shed Ireland and other natural textile producers in Ireland, we have given workshops on seed saving.

Despite this vitality in the regions, the programme has not been without challenges in the current fundraising climate. In November, we made the very difficult decision to withdraw the Programme work in Ireland, for now, which meant losing Richie Walsh, our Ireland Coordinator who previously served as the Scotland Coordinator, from the seed team.





Crowd Breeding

This year, the Crowd Breeding Project welcomed 10 more participants, increased the diversity of crops grown through the creation of four more adaptive populations of commercial crops, and we started to see the real impact of this more radical way of seed stewardship in the form of a collective seed yield of over 60kg.

The journey of the Crowd Breeding Project was shared at the Organic Seed Grower's conference in Oregon, the Regenerative Farming festival Groundswell, and Let's Liberate Diversity conference in Luxembourg.

Stories of Success from our Seed Training Alumni include Seeds of Scotland, founded by Haley Shepherd and Finlay Keiller two years ago (soon after they completed Gaia's year-long seed training). They became fascinated by Shetland Kail (kale) and its unique properties, and have since established a dedicated seed company focused on northerly adapted seeds, as well as working to conserve and share heritage Scottish varieties. In their latest seed catalogue they have over 70 varieties for sale, with the majority of customers being growers in the Highlands and Islands of Scotland.

Seed facilitates social connections, and what has emerged again and again from this group is a strong sense of community.

The Crowd breeding project is actively bringing people together, facilitating multi-generational and cross regional connections, as well as growing increasingly resilient seed.

Microfund Grants

This year, our collaboration with Kreitman Foundation Micro Fund supported five strategically targeted projects across Ireland, Wales, and England, addressing one of the most persistent barriers facing community seed and grain networks: limited access to appropriate, affordable processing equipment.

- In Ireland, Cloughjordan Community Farm used its grant to secure a high-capacity seed cleaner suitable for community use and for the wider Irish seed network. Crucially, this investment anchors their longer-term vision to establish a community-owned seed processing, drying, and storage hub.
- A grant to Wales Seed Hub (Hwb Hadau Cymru) enabled them to produce 33 bespoke sieves, now distributed across Pembrokeshire, Swansea, and Mid Wales. These tools are in active use at national gatherings and through loan schemes supporting community seed initiatives.
- Also in Wales, Llafur Ni invested in a grain cleaner that advances their work with rare oats. This has opened a new income-generating pathway through collaboration with Bluestone Brewery. Housing the cleaner at Carmarthen Machinery Ring ensures access for a broad base of Welsh farmers, multiplying impact well beyond the original group.
- In Yorkshire, Alex Fraser of Fraser Farms addressed a region-wide bottleneck in cleaning mixed and bi-cropped grains. The grant financed on-farm equipment capable of processing wheat and pea bi-crops at an agroecological scale.
- A multi-centre project led by Kirkstall Valley Farm delivered another major outcome: the development of low-cost, "hacked" seed drying cabinets tailored to damp northern climates. Partnering with seed groups from Leeds, Lancashire, Scotland, and the South West, the project combined hands-on builds with skills-sharing workshops, and open-source dissemination.



Seed Gathering

Nestled in the Dyfi Valley, surrounded by every shade of autumn's amber cloak, hundreds of growers, guardians, savers, breeders, and lovers of seed flocked to the Centre for Alternative Technology for our first-ever in-person Seed Gathering.

From seed cleaning and soil sampling to variety tasting and regional bakes, art and film, poetry and music, rich conversations and new collaborations; the weekend overflowed with energy. We saw a future of diversity, resilience, abundance, flavour, joy, connection and community.

Our 170 attendees – affectionate allies from the programme's eight-year history (and beyond) – shared reflections on the progression of seed sovereignty throughout these isles. Speakers shared and shaped insights on seed legislation and seed breeding, delved into the political and cultural history of seed, told tales of heritage crops and regional recipes, reflected on genetics and ecology, and offered guidance to friends old and new.

Keynote speakers Daniel Wanjama and Chris Smith told their international seed stories – from Kenya and North America. Attendees led self-determined "Synergy Spaces" on Saturday lunchtime, sparking new working groups within the network. The foyer offered market stalls, art exhibitions, and familiar faces ready to discuss the intricacies of soil, seed, and grain.

It brought seed producers together to share learnings and challenges and strengthen the network growing organic and open-pollinated seed commercially; and brokered connections between seed producers and newly trained market gardeners looking to diversify their offerings. Many new national connections were forged across grains and vegetable seeds, beans and pulses. Urban community seed savers were connected with market gardeners, seed libraries and activists to strengthen the seed renaissance taking place in our cityscapes.

Capturing the essence of the weekend, rapper and Hot Poet Diz Undone (formerly Dizraeli) shared two new pieces written at the Seed Gathering.

"We are becoming a more powerful voice for change. We are not alone. There is huge untapped potential, both human and vegetable!"

"Seeds are kernels that conjoin stories of past, present and future. Seeds are also political, further exacerbated by the privatisation of seeds through intellectual property laws and GM technologies. It is important to develop a patchwork of localised seed systems everywhere."

– Seed Gathering participants





From Diss to Durham: Dr Debal Deb's Whistlestop UK Tour

Indian rice scientist and farmer Dr Debal Deb visited the UK in May 2025 to share his incredible story of conserving rice diversity for over quarter of a century.

Debal's dedication to rescue vanishing rice diversity from imminent extinction in India and Asia is unparalleled, with 1,500 landraces of rice now conserved, shared and grown by a network of farmers. Whilst both humble and modest, Debal is in fact nothing short of a global leader of in-situ conservation – a seed bank which is living, with varieties growing outside and therefore continually adapting to local climatic conditions.

Debal Deb's work is critical to the future of climate resilient food security, nutrition and health, and his tour was coordinated by Gaia to coincide with We Feed The UK's Bristol Open House, bringing together leaders from across the food movement. The tour also marked the soft launch of a new film documenting Debal's story, The Last Harvest, fronted by much-loved food journalist Dan Saladino.

Starting in Brighton, moving to East Anglia, Bristol, Cirencester, Durham and back to Kew in London, Debal's eight speaking events offered ample opportunity for audiences to hear his extraordinary work first hand. Author and journalist Dan Saladino accompanied many of the events drawing large audiences, many of whom were learning about Debal's extraordinary work for the first time. These included talks at both The Royal Agricultural University in Cirencester and the Royal Photographic Society in Bristol. Another was at the University of East Anglia, for an event organised in partnership with Hodmedods and Barleybird, and a dynamic discussion on revitalising grain systems in East Anglia and beyond.

At the Royal Agricultural University, in a beautiful full circle moment, Debal was united with his portrait, which featured in Gaia's We Feed The World exhibition in London in 2018 and is now on permanent display at the RAU. Submerged in sea water to convey the saline tolerant rice varieties in his collection, the portrait was taken by Jason Taylor who also made the film, now on Waterbear, The Last Harvest..

Debal's visit was a powerful reminder of the importance of recognizing and valuing the labour and knowledge of farmers and agricultural communities. His commitment to preserving rice varieties and promoting seed sovereignty is truly inspiring. I was blown away by the particular varieties of rice that can grow in saline conditions, high floods, accumulate high iron and even silver content which are used in ethnobotanical remedies."

– Randa Toko, UK & Ireland Seed Sovereignty Programme

I never knew that my personal stories of agony and joy would fascinate so many people I met for the first time. When I saw tears in a few eyes of some of these exceptional people in the audience, I felt blessed and humbled."

– Dr Debal Deb, saving rice from imminent extinction in India and part of our Regenerative Conservation panel about a grain revolution, WFTUK Open House, Bristol May 2025.





EARTH JURISPRUDENCE

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



A new intake of trainee African Earth Jurisprudence Practitioners

For nearly two decades, Gaia has been training small groups of African Earth Jurisprudence practitioners—change-makers from East, West and Southern Africa who are passionate about reviving indigenous wisdom and eco-literacy, strengthening food sovereignty and community resilience. Their work involves accompanying local communities, facilitating journeys of decolonization, and restoring the reverence for and intimacy with Nature that is deeply embedded in African cultures but has been profoundly undermined by colonialism and its aftermath.

We are delighted to welcome a fourth intake, from Cameroon, Kenya, South Africa, Botswana and Uganda. They started their three-year course, delivered by Carlotta Byrne, Gaia's programme lead, to become African Earth Jurisprudence Practitioners, in early 2025. Through guided readings, assignments, mentorship, online retreat weeks and wilderness immersion, this hybrid learning experience cultivates the confidence, skill and tenacity to shift from human-centred to Earth-centred consciousness.

Core texts for Year 1 included *The Great Work* (Thomas Berry), *Of Water and the Spirit* (Malidoma Somé), *Coming Back to Life* (Joanna Macy and Molly Young Brown), and *Using Emergence To Take Social Innovations to Scale* (Meg Wheatley and Deborah Frieze); alongside practices focused on Nature reconnection, cultural astronomy, and practical storytelling. Through new practices, such as nurturing a 'Gaia sit spot', mindful eating, barefoot walking, meditating and journaling, each trainee begins to see the world through different eyes.

The year culminated in a weeklong wilderness retreat with Niall and Colin Campbell, hosted by the Proteus Initiative in their stunning Towerland fynbos landscape, South Africa.

**“there are moments in life that...
leave you changed forever. For
me it was the whole week and the
experience of the practices we
participated in.”**

– Earth Jurisprudence trainee





Sustaining the potency: African Earth Jurisprudence Collective

This latest group of trainees (affectionately known as EJ4) form part of the growing African Earth Jurisprudence Collective. Working in diverse cultural contexts and bioregions, across East, West and Southern Africa, members of the Collective demonstrate the potency of Earth-centred approaches through their practical work in areas such as regenerative farming, grazing, seed storage, forest restoration and river health, and knowledge transfer from elders to youth. Their work is deepened through learning exchanges, taking place this year in Tharaka region, Kenya, and Bikita district, Zimbabwe.

SALT hosted an exchange around the three-day Tharaka Bio-Cultural Festival, coinciding with the September equinox. Festivities opened with a pilgrimage and community ritual at Kibuka Falls, led by the Tharakan spiritual leader Mugwe and including elders from the Maa-speaking communities, the Laibon, the Kaya from the Coast, the Ogiek and the Gikuyu. A short film documented the festival, and a second film and articles in the national press drew attention to the interconnection of Indigenous language, culture and climate change resilience.

In early October, EarthLore invited Collective members to join a community mapping process in Zimbabwe. During this 5-day gathering, communities co-created an ancestral map and calendar to visualise their ancestral lands and governance systems as a basis for collectively envisioning a path of revival going forwards.

It was an important learning exchange for practitioners such as Christian Jitar, a 2023 graduate from our training. Born and raised in the northwest of Cameroon, he founded a local NGO some years ago, Community Assistance in Development (COMAID), which has since grown to include work in Ebo's rainforest communities, the Mbaw Plains' contested farmlands, in highland villages and the sacred Dom forest. Learnings from Zimbabwe will now be shared through COMAID and community dialogues with Indigenous communities and pastoralists.

Bimonthly, online gatherings of the Collective also bring graduates and trainees together, with guest teachers for a deep dive into different issues and nourishing the community of practice. These online gatherings are part of our crafting a more streamlined approach, to minimise the financial and carbon costs of regional travel (while trying not to lose the rich learnings and inspiration stimulated by in-person gatherings).

“This is not about bringing change from the outside, but about helping communities strengthen what is already theirs, it is about their rights, their knowledge, and their power to act. Now, at the heart of COMAID’s approach, is the understanding that people are part of the Earth, not separate from it..”

– Christian Jitar, Earth Jurisprudence practitioner, founder-Director of COMAID, Cameroon

Storytelling for Widening Circles

Africa Environment and Wangari Maathai Day, in March, was the chosen date for launching a new website for the African Earth Jurisprudence Collective, and our bimonthly Earth Jurisprudence Updates celebrate stories from the Collective alongside news from other allies.

Discussion papers have included one exploring how Earth Jurisprudence is about embedding ‘more-than-human rights’ through customary laws and custodianship. And new readers were reached through journal articles, such as Rooted Magazine publishing stories we have submitted such as “The Forest is Life: Restoring the health of people and place in Benin,” and a feature on how the Tharakan community is reclaiming its biocultural wealth by revitalizing traditional knowledge. One of the highlights, however, was the launch of a new short film, ATHARAKA, which explores how the Tharakan community in Kenya have “come back to life” through the holistic revival of traditional culture and practices.

**GROWING OUR FUTURE
ROOTED
IN OUR TRADITIONS**



EARTHLORE

SEED | JUSTICE | SACRED LANDS

SACRED LANDS & WATERS

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



Accompanying the traditional custodians of sacred forests, hills, rivers and lakes, to protect the beating hearts of healthy, biodiverse ecosystems all around our living planet, has been central to our work for nearly four decades.

Our programme area Sacred Lands & Waters emphasizes the importance of sacred natural sites for climate change resilience, flourishing biodiversity and for re-imagining conservation. It weaves into and compliments other programme areas, in particular Earth Jurisprudence, and channels small grants for actions to restore natural habitat, create buffer zones around sacred forest, or revive ceremony and ritual.

Through beautiful storytelling and creative communications different audiences have learned more about Sacred Lands & Waters; and a visit to the heart of the Amazon renewed Gaia's connection with the Brazilian colleagues and Indigenous communities.

Small grants for spirit and community-led nature conservation initiative

In Cameroon, from the mist-covered Bamenda Highlands to the rich forests of Ebo, communities have lived in relationship with the land for generations. Colonial legacies, industrial expansion, land grabs, and climate shocks started to unravel these bonds. We gave a grant to Mbororo Social and Cultural Development Association of Cameroon (MBOSCUA), who are accompanied closely by Christian Jitar, to carry out dialogues among Mbororo elders to revive customary governance systems within their wider community.

The Gbévozoun sacred forest, nestled in the heart of Bonou, Benin, is a treasure trove of biodiversity and cultural heritage. This ancient forest has been a cornerstone of the local community's spiritual and traditional practices for generations. However, it faced threats from encroachment and unsustainable practices. Through collaboration between the King of Bonou and local communities, work is now underway to protect the forest, with demarcation and mapping, topographic surveys, tree planting (more than 56 endemic trees), and the revival of rituals and offerings to divinities and ancestors.

Other small grants included support for Tolinu communities in Benin to celebrate water, a vital and sacred element for the community; a national level two-day workshop, on the protection of sacred forests and strengthening the resilience of the network for Benin's Indigenous and Community Conserved Areas; an Appeasement Ritual in Tharaka, Kenya, for the sacred Kibuka waterfall; and a three-day festival promoting Tharaka biocultural diversity and the protection of sacred natural sites.

In Brazil, two small grants were channelled to the Ashaninka community of San Miguel Tsitsire Alto in Peru support their struggle for land titling and protecting the sacred headwaters of the Sheshea River.

A close-up photograph of a person's hands, one above the other, holding water. The top hand is cupped, with water dripping from its fingers. The bottom hand is also cupped, with water visible on its palm. The background is a blurred body of water with sunlight reflecting off the surface. The person's skin is dark, and a colorful beaded bracelet is visible on the wrist of the top hand.

Exploring Shared Planetary Consciousness

Fostering a deeper connection to place are among the issues that one of our long-term allies, radical biologist and author Dr Rupert Sheldrake, continues to explore. His research looks at morphic resonance, how Nature has 'collective memory', how rituals (like pilgrimage) create the very conditions for reconnection, or resonance, with our Mother Earth, Gaia; and how all living beings are connected across time and space to a shared planetary consciousness.

Gaia is honoured to keep a finger on the pulse of these and other mysteries of life, being explored by Dr. Sheldrake. Social media, podcasts and online video channels provide a diversity of outlets for his research and debate. Modern technology has also triggered a return to themes first explored 20 years ago, with development of an app to explore the sense of being stared at, known scientifically as scopaesthesia.

Amazon Alliance and Beyond

The Alliance for the Amazon and Beyond (AAB) has developed into a discreet international network, to strengthen Indigenous Peoples' and traditional communities' rights, self-determination, and territorial protection in Brazil, while situating these struggles within global socio-environmental dynamics. Thematic groups enable members to share analysis, respond collectively, and pool funding (totalling +US\$ 1 million in 2025, for Indigenous and traditional communities in Brazil's Amazon and Atlantic forest).

2025 will be remembered as a year of deepening relationships across the Alliance, with Nature, and with Gaia's long-standing friends and partners in Brazil. In particular, it was an emotional visit by co-founder and co-Director, Liz Hosken, accompanied by Grace Souza (Gaia Foundation and Gaia Associate) and family in Porto Alegre; and Dr Martin von Hildebrand (Gaia Associate, founder of Fundación Gaia Amazonas in Colombia, and currently Secretary General of the Amazon Cooperation Treaty Organisation) in Brasília.

Other allies re-visited included: Professor Carlos Marés (lawyer and former President of FUNAI, the Brazilian federal agency responsible for protecting the rights and cultures of the country's Indigenous populations) and family, and Dr Mary Allegratti (prominent anthropologist and environmentalist, and former Secretary for the Amazon in Brazil's Environment Ministry), in Curitiba.

A resounding highlight was their travel to Acre, for a re-union with the Pyäko family of the Ashaninka people of Apiwtxa. The journey became a precious series of encounters, rekindling memories of Gaia's relationships in Brazil since the early 1980s and renewing affectionate alliances. It had been more than thirty years since Liz had last visited Brazil and met many of these friends and allies in their territories.

The final stage was to Rio de Janeiro, to meet another long-time friend, Ailton Krenak (Gaia Associate, and iconic Indigenous writer, philosopher and activist of the Krenak people) and the Selvagem team. There, they recorded a rich hammock conversation titled Gaia Cries Out.

Other highlights of the year, for Gaia's AAB team, included the strengthening of relations with the Guarani Mbya community of the Atlantic Forest biome, including a visit and taking part in Nhemogaraí, a corn festival and baptism ritual held in Paraná. Grace also accompanied funder visits to Guarani partners in western Paraná and São Paulo, to help deepen their understanding of Guarani cosmovision and spirituality, strengthening the bonds of trust between partners and funders. Within the Pantanal biome, visits were made to strengthen relationships with local Indigenous communities.

Two Guarani leaders then travelled to the UK for Embedding Diversity for a Flourishing Future, an event co-hosted by AAB with Earthed, Flourishing Diversity, and Synchronicity Earth. It was followed by a unique retreat, in Devon, that brought together Indigenous leaders, funders and allies to deepen relationships and explore collaborative pathways. The conversations seeded at this special gathering are still unfolding—particularly around a potential Territorial and Cultural Protection Fund, concerns about human and defenders' rights, illegal economies, and post-CoP30 climate adaptation policy and finance.

The latter half of the year included AAB participation in London Climate Action Week events, and accompanying Indigenous partners during the climate negotiations, COP30, in Belém. Notable developments from CoP30 was progress in the recognition of Indigenous territories in Brazil: FUNAI declared another ten; six areas had their boundaries identified; and ten Indigenous Reserves were created. Altogether, this represents the most significant expansion in the recognition of Indigenous territories in Brazil in the past 20 years.



Protecting the southwest Atlantic, and reviving the songs of the sea

The end of our three-year partnership with IBRACON (Instituto Brasileiro de Conservação da Natureza) for shark conservation measures around Angara dos Reis, southern Brazil, brought joy and concern. We were delighted by what has been achieved – in particular the protection of critical habitats for three shark species and educational materials have contributed to keeping local populations, and visitors, informed about the importance of Ilha Grande Bay for sharks, generating empathy and not fear. The work of IBRACON and partners continues.

Further down the coast, in Uruguay, Gaia's programme lead Fiona Wilton works closely with Mar Azul Uruguayo. This small team envisions a future where humans live in harmony with, and not in domination of, the ocean and all marine life – aligned with Gaia's own vision. As part of their efforts to protect marine ecosystems, they work to counteract the mounting pressures on Uruguay's oceanic waters from seismic testing and petroleum exploration. They also have a focus on sharks and rays, and fostering deeper connections with the sea through ocean literacy for adults and young children.

This year, Mar Azul continues its identification of shark and ray reproduction and nursery areas along Uruguay's Atlantic coast. The use of cameras and hand-made structures allowed for baited remote underwater video (BRUVs), revealed the first-ever sighting of shortnose guitarfish (*Zapteryx brevirostris*) in Uruguayan coastal waters. Mar Azul ensured that these, and other areas, were included in the IUCN's listing of Important Shark and Ray Areas for the Southwest Atlantic.

Mar Azul works at the nexus of science, culture and conservation. One beautiful example of collaboration is with the talented scientific illustrator, Julia Rouaux, to create a series of drawings for educational materials. Posters, fact sheets and exhibitions now help people develop greater understanding of the narrownose smooth-hound, guitarfish, hammerhead, and other endangered sharks and rays that frequent these waters. A first-ever publication that introduces Uruguay's sharks and rays is in process with local publisher, Amanuense.

One of the big success stories of the year, was the highly popular documentary, *Agua Invasida*, produced by young Uruguayan filmmaker Carolina Sosa. It reveals the impact of illegal fishing for Uruguay, and the work of Mar Azul in tackling this issue, particularly focusing on shark conservation. The film has reached public audiences and been viewed by Parliamentarians. Legal drafting of conservation measures for at least 10 species of sharks and rays is in process, along with proposals for regulations to tighten controls on illegal fishing boats.







BEYOND EXTRACTIVISM

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

YLNМ 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.

Members, from all regions of the world, are active specifically in mining resistance and transnational solidarity. 2025 saw the development of a more strategic online communications strategy, allowing YLNМ to grow and improve social media presence, and the ability to react to and share news and calls to action from members. FAIME (Find-An-Independent-Mining-Expert database) has been made available to members, and at least two communities called on legal support for their troubles.

This year's position papers aim to unpack some of the issues that are central to a Just Transition, such as Mining and Militarisation, Why We Say No to Mining and Gender, and the linkage between Patriarchy and Extractivism. Even the process of developing these papers has opened up important points for further and deeper engagement with members and allies. Research brought to the fore the myriad ways in which YLNМ members embody alternatives to extractivism, from ancestral practices and cosmologies to new post extractive alternatives.

Throughout the year, a number of 'emblematic cases' were highlighted.

The Carnival March emblematic case features a detailed account and timeline of the anti-mining and "Yes to Life" celebration in Ibagué, Tolima, Colombia. This struggle evolved and brought together all parts of society to flourish into a yearly celebration, a carnival, a protest of joy, music and political-environmental education. A yearly event, it is a flame of resistance that will not be put out easily.

The Los Cedros emblematic case tells the story of efforts by YLNМ members to protect the Los Cedros cloudforest in Ecuador, culminating in a landmark Rights of Nature ruling. It tells the perspective from the point of view of the communities, and the strategies that made the case successful. It has highlighted how Rights of Nature protections in Ecuador are at serious risk of being undone, and YLNМ members are being stripped of civil liberties.

Emblematic cases were also produced on the Lithium Triangle, Owukpa resistance to coal mining in Nigeria, and nickel mining in Sulawesi.

Small grants from the YLNМ Action Fund have been another vital element of support for communities impacted by mining, enabling them to leverage post-extractive initiatives and campaigns. The focus in 2025 has been on 'Yes to Life' and alternative ways of being that already exist and simultaneously working with communities against the looming threat of Deep Sea Mining. In Haiti, a grant enabled local YLNМ member to campaign for food sovereignty and ancestral practices like Konbit (collective community planting).



CREATIVE COMMUNICATIONS

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

It has been another stellar year for creative communications, with Amy Forshaw and Amber Hayward reaching wider audiences and winning awards.

Our latest film ATHARAKA ('Those of Tharaka') (2025) explores how the Tharakan community in Kenya have "come back to life" through the holistic revival of traditional culture and practices. A community screening took place in September, during the Tharaka Bio-Cultural festival, after which we were able to launch the short documentary on the community storytelling platform WaterBear and other video channels. During the year it was selected for several international film festivals.

Reaching out to international audiences on the theme of sacred lands and waters, we have also used social media, printed stories and photo-stories. In April, Rooted Magazine published The Forest is Life: Restoring the health of people and place in Benin, celebrating a growing number of communities reviving traditional and agroecological farming practices and restoring their sacred forests and rivers. In June, Terralingua published the photo-story, Reviving Tradition for Future Abundance, from Simon Mitambo, which complements the ATHARAKA film and how the Tharakan community is reclaiming its biocultural wealth and protecting sacred natural sites.

The website for the African Earth Jurisprudence Collective is regularly populated with stories of communities reweaving resilience and biocultural diversity. Gaia continues to circulate a bimonthly Earth Jurisprudence Update, celebrating these stories from the Collective and our wider allies, and an intranet feature is being developed for the website to function as a portal supporting trainees and graduates.

In November, we were thrilled to receive the Digital Creator Award at this year's BBC Food & Farming Awards. This recognition has been greatly affirming of our approach to storytelling. The awards were aired on BBC Radio 4's The Food Programme and covered on Morning Live and Countryfile on BBC One. We now have over 20K followers on Instagram and increased website visitors each day.

"I love the creative and sympathetic way they use digital mediums to allow the arts such as poetry, photo essays, film and animation, to act as modes of delicate activism. They recognise the ancient art of storytelling as one of the most impactful yet underused methods of affecting cultural change."

- Leyla Kazim, judge of Digital Creator Award, BBC Food & Farming Awards





We Feed The UK

Gaia's national photography and spoken word initiative – We Feed the World – 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 2025, under the expert curation of Alice Nelson and Gaia's Co-Director Rowan Phillimore, We Feed The UK (WFTUK) exhibitions rolled out in Northumberland, Belfast & Bristol, building on last year's exhibitions in Liverpool, Walsall, Glasgow, Wales, Shropshire and Brighton.

In January, the Hot Poets opened the Oxford Real Farming Conference with a medley of their unique WFTUK commissions. There was also an evening performance with poets joined by the farmer protagonists of their poems for an incredibly moving show of regenerative agriculture and resilience.

The following month, WFTUK opened at Belfast Exposed with 2,000 visitors for opening night. The story of farmers resurrecting flax cultivation in Northern Ireland invited audiences across boundaries to see the exhibition, enjoy live poetry, hear a Regenerative Conversations panel between the farmers and participate in free workshops on fibre production.

April saw our largest exhibition yet, at The Royal Photographic Society and Martin Parr Foundation – two of the largest and longstanding photographic institutions in the UK. We filled the gallery walls with work from up and down the country and built an outdoor garden exhibition in the space between the two galleries (which has now been gifted to the community for them to grow and harvest food together). With live poetry performances and award-winning work on the wall, the launch night was the busiest both venues had ever seen.

In May we hosted a day-long Open House event across both Bristol venues, bringing the project to life with gallery tours, panel talks, poetry performances and activities for families.

In the autumn of 2025, we sent exhibition pack of prints out to the farming and fishing communities that we've worked with on the project as a gesture of gratitude. Each pack included photographic prints and text panels to exhibit, an acid-free artwork storage box to ensure future preservation, suggested ways in which to display the work and ways to promote to local media.

We Feed The World, the original photographic celebration of small-holder agriculture globally – out of which We Feed The UK was born – is now on permanent display at the Royal Agricultural University (RAU) in Cirencester. The farming practices the project celebrates are being included in the teaching syllabus at the University. This is a significant legacy for the project and really demonstrates the way in which these works of art make a lasting contribution which is still hugely valued.

We could have never predicted this level of success, and the network continues to emerge and grow. This is the magic of working with so many partners across sectors, each partner has brought a huge amount of added value and a whole new audience. We were also delighted to publish our 200-page book of the WFTUK, in collaboration with Papadakis. With foreword from BBCR4 Dan Saladino, the book features the entire collection of images and poetry and has reached a wide audience via bookshops and online.

“Working with an award-winning photographer; being involved in a national network of respected galleries; webbing up with poets and collectives; creating new links to community initiatives; and the weaving into this of environmental change-makers: it has been a refreshing experience working with the team at Gaia, and I can only applaud their professionalism and vision. This is a model project which I believe is part of the future of the sector.”

– Malcolm Dixon, Glasgow Street
Level Photo Works



CULTIVATING QUALITY
WOMEN WORKING
WITH SCOTTISH LAND

Text block containing information about the exhibition or project.

Text block containing information about the exhibition or project.



Summary of our plans for 2026

Together with partners and allies worldwide, we are committed to a holistic approach to restoring bio-cultural diversity and weaving back the basket of life. Gaia's programme areas and activities are underpinned by our theory of change and firm belief in the potency of emergence, which is factored into annual planning. Our yearly plans also encourage connecting with kindred spirits and relationship-building, to strengthen the knowledge, practices, courage and 'islands of coherence' required for the challenges of today's world.

In 2026, The Gaia Foundation will be deepening its work for regenerative seed systems across the UK, and the movement for seed sovereignty. We will be accompanying a new generation of African change-makers, both trainees and graduates of our Earth Jurisprudence course, and supporting both policy and community actions to restore sacred natural sites. Accompanying those working to protect marine biodiversity of the southwest Atlantic, and encouraging people to fall back in love with the ocean, will remain a focus. We will continue to expose the real truths behind extractive industries, while supporting community-led alternatives. Creative communications will be cross-cutting to these pillars of Gaia's work, and through collaborations with photographers, spoken word artists and galleries we will amplify inspiring stories of nature friendly farming, food growing and fishing.

Specific plans for this coming year include:

Gaia's UK **Seed Sovereignty** programme will be training up seed savers, and the catalyst for making more locally produced, open-pollinated seed available, and reviving forgotten grains. A new year-long seed training will bring new entrants into the seed movement (with the next Seed Gathering scheduled for October 2027).

An emergent network of pea breeders will take elements of the legume work forward. We will begin work with 'Common Ground,' a project to build a community urban 'microfarm' with a large arts organisation in Middlesbrough. Glasgow Seed Library will be hosting events to share their learnings. A first in-person meet-up on Crowd Breeding will take place, looking at ways to centralise the seed to make it easily available to others, and the creation of a platform - a hub - for knowledge sharing. Microfund grants awarded in 2025 will be monitored, with the aim to launch a new round in December 2026. Funding will be sought to ensure planned activities for 2026-2027 can be delivered.

Our **Earth Jurisprudence** programme will deliver Year2 of the three-year training course launched in February 2025, with trainees from Botswana, Cameroon, Kenya, South Africa and Zimbabwe. This includes two in-person, week-long sessions in South Africa, fostering relationship, as well as ethical responsibility for the natural environment.

There will be learning exchanges between members of the African Earth Jurisprudence Collective, and support for community dialogues that potentise the revival of Indigenous knowledge and traditional seed diversity. Filming in 2026, working again with award-winning photographer Andy Pilsbury, will explore the extraordinary relationships between elders and local wildlife; as well as the release of a short documentary from Zimbabwe on eco-cultural mapping.

Gaia will be 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.

The Amazon Alliance and Beyond will be attentive to supporting Indigenous Peoples and Traditional Communities (IPTCs) on securing the physical delimitation of territories whose legal recognition advanced in 2025, with timely technical, legal and philanthropic support. The Alliance mailing list and newsletter will help share information effectively, drawing attention to wider dynamics that might otherwise go unnoticed.

Close partnership with local organisations in Uruguay and the southwest Atlantic will seek 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 lies at the core of our **Beyond Extractivism** pillar, as they implement a new membership engagement plan, events for members, the release of more Position papers and Emblematic Cases; and ensuring that small grants reach frontline communities and community organisations defending their lands, waters and lives from mining.

We Feed The UK exhibitions are planned to take place at We Are Primary in Nottingham in February, Quad in Derbyshire in May and Norfolk from July. Further gallery bookings are now in the diary until 2029. Meanwhile, a twelve month pilot touring project, in collaboration with Libraries Connected, aims to bring the We Feed the UK exhibition into public libraries. This will start from October, funding dependent. The aim of the pilot is to explore We Feed The UK and Seed Sovereignty Programme collaboration as libraries become inspiring hubs for food systems learning, storytelling, and action, supported by Gaia's regional seed team – inviting communities to swap seeds as well as books

We will draw on Gaia's rich archive materials and global networks, for **Creative Communications** that influence and inspire. Also planned, a visit by Brazilian journalist and indigenous ally, Angela Papianni, for a hand in documenting Gaia's archive Amazon materials.



Financial results for 2025

The results for the year are shown on the Statement of Financial Activities on page 42.

Income

In 2025, Gaia received £1,720,931 total income, an increase of 58% (2024: £1,090,709). Restricted income amounted to £1,701,201 (2024: £1,038,762), or 99% of Gaia's total income (2024: 95%). Unrestricted income amounted to £19,730 (2024: £51,947).

Expenditure

Total expenditure in the period was £1,609,208 (2024: £1,424,025), an increase of 13%. Gaia carries out activities directly and through grants to partner organisations. In 2025, Gaia disbursed £457,167 to partners in grants (2024: £419,560), representing 28% of the total expenditure (2024: 29%).

The cost of raising funds was 11% less than for the previous period, amounting to £13,672 (2024: £19,888). This is mostly due to less fundraising support required from the project staff during the year.

Financial position at the end of the year

Restricted funds carried forward were £647,124 (2024: £535,567) and the unrestricted funds balance at the end of the year was £259,039 (2024: £258,873).

The unrestricted fund balance represents just slightly over four months of anticipated expenditure (excluding grants and direct project activities) in 2026, 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 2026 is £252,578. Gaia considers that keeping the current reserve at the level of £259,039 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.

We recognise failure to raise adequate funds to cover fixed costs as the highest risk to Gaia, closely followed by Gaia's programmes not being able to run because of global uncertainty, as well as the world political crises affecting funders' strategies and therefore limiting funding for our programmes. In addition, we recognise the impact of AI use and have therefore upgraded various governance, reputational, legal, financial and system risks to include new threats posed by not having adequate AI policies and procedures in place.

- **Failure to raise adequate funds to cover fixed costs.** While we acknowledge the recent years' 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 through which we aim to fully recover our fixed costs based on the overall working hours of project staff, while continuing to explore opportunities to increase Gaia's annual general income.
- **World political crises affecting funders strategies and priorities and therefore limiting funding for our programmes.** 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 mean for Gaia and our partners.
- **Loss, corruption, breach of data and cybersecurity threats (including data breach if using AI tools, AI-driven phishing, fraud and deepfakes).** The further potential risk of data breach has been recognised, arising from the uncertainty around the use of AI. Gaia is putting the procedures in place to ensure that sensitive, non-public or personal data is not input into public AI tools and will continue assessing the risk regarding AI tools' data retention policies and cross-border data storage.

In addition, Gaia is developing AI Policy to set the guidelines for the use of IT within the organisation, ensuring that all AI tools in use, their purpose and the data they process are documented. Furthermore, we are looking into AI use training for the team to educate them on identifying AI risks and ensuring compliance. To mitigate this risk further, we are checking in with our insurance provider to ensure that our policy covers using these tools. We will review regularly AI usage, T&Cs and data processing practices.

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 Gomez
.....
Silvia Gómez
(Director of Gaia Trustee Ltd)

Date: 28th June 2026

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

Date: 28th June 2026

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 2025 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 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of the Trustee

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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
(Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006)
Chartered Accountants & Statutory Auditor
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 28th June 2026

Statement of Financial Activities

For the year ended 31 December 2025

INCOME & EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £ (Note 2)
INCOME FROM:					
Donations	(Note 3)	17,247	1,663,775	1,681,022	1,074,039
Charitable activities		201	37,426	37,627	14,499
Other income		2,282	-	2,282	2,171
TOTAL INCOME		19,730	1,701,201	1,720,931	1,090,709
EXPENDITURE ON:					
Raising funds		10,648	3,024	13,672	19,888
Charitable Activities					
Earth Jurisprudence – trainings, advocacy & community initiatives		83	564,133	564,216	660,322
Seed & Food Sovereignty – capacity building & promotion		118	449,182	449,300	309,689
Sacred Lands & Waters – restoration & public policy making		2,312	285,919	288,231	162,967
Creative Communications – public outreach & influence		329	194,313	194,642	220,384
Beyond Extractivism – empowering youth, rewilding, small grants & innovative alternatives		6,074	93,073	99,147	50,775
TOTAL CHARITABLE ACTIVITIES		8,916	1,586,620	1,595,536	1,404,137
TOTAL EXPENDITURE	(Notes 4, 5, 6, 7)	19,564	1,589,644	1,609,208	1,424,025
NET MOVEMENT IN FUNDS		166	111,557	111,723	(333,316)
Reconciliation of funds:					
Fund balances at 01 January 2025		258,873	535,567	794,440	1,127,756
FUND BALANCES AT 31 December 2025		259,039	647,124	906,163	794,440

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 2025

		2025	2024
		£	£
FIXED ASSETS			
Tangible fixed assets	(Note 8)	1,775	1,928
CURRENT ASSETS			
Debtors	(Note 9)	22,946	11,063
Cash		927,613	828,885
TOTAL CURRENT ASSETS		950,559	839,948
CREDITORS			
(amounts falling due within one year)	(Note 10)	46,171	47,436
NET CURRENT ASSETS		904,389	792,512
TOTAL ASSETS LESS CURRENT LIABILITIES		906,163	794,440
THE FUNDS OF THE CHARITY			
Restricted funds	(Note 11)	647,124	535,567
Unrestricted funds		259,039	258,873
Total charity funds	(Note 13)	906,163	794,440

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

Silvia Gomez
.....
Silvia Gómez
(Director of Gaia Trustee Ltd)

Date: 28th June 2026

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

Date: 28th June 2026

Statement of Cash Flows

For the year ended 31 December 2025

	Total 2025 £	Total 2024 £
Net cash from operating activities	(Note 12) 103,425	(341,474)
Cash flows from investing activities:		
Purchase of equipment	(4,697)	(1,199)
Net cash used in investing activities	(4,697)	(1,199)
Change in cash and cash equivalents in the reporting period	98,728	(342,673)
Cash and cash equivalents at the beginning of the reporting period	828,885	1,171,558
Cash and cash equivalents at the end of the reporting period	927,613	828,885

Notes to the accounts

For the year ended 31 December 2025

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 2025

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 2025

2. Statement of Financial Activities 2024 by type of income

INCOME & EXPENDITURE	Unrestricted Funds £	Restricted Funds £	Total 2024 £
INCOME FROM:			
Donations	49,401	1,024,638	1,074,039
Charitable activities	375	14,124	14,499
Other income	2,171	-	2,171
TOTAL INCOME	51,947	1,038,762	1,090,709
EXPENDITURE ON:			
Raising funds	2,467	17,421	19,888
Charitable Activities			
Earth Jurisprudence – trainings, advocacy & community-level initiatives	1,709	658,613	660,322
Seed & Food Sovereignty – trainings & movement building	598	309,091	309,689
Sacred Lands & Waters – habitat restoration & public policy making	1,762	161,205	162,967
Creative Communications – public outreach & influence	16,677	203,707	220,384
Beyond Extractivism – advocacy, small grants & innovative alternatives	617	50,158	50,775
TOTAL CHARITABLE ACTIVITIES	21,363	1,382,774	1,404,137
TOTAL EXPENDITURE	23,830	1,400,195	1,424,025
NET MOVEMENT IN FUNDS	28,117	(361,433)	(333,316)
Reconciliation of funds:			
Fund balances at 01 January 2024	230,756	897,000	1,127,756
FUND BALANCES AT 31 December 2024	258,873	535,567	794,440

Notes to the accounts (continued)

For the year ended 31 December 2025

3. Donations

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

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Individual donations	17,247	96,300	113,547	77,833
Grants from Government bodies, Trusts, Foundations and NGOs				
New Hampshire Charitable Foundation: Putnam Foundation	-	74,979	74,979	77,342
Rockefeller Phlanthropy Advisors: Sharks Conservation Fund	-	183,777	183,777	34,310
Rockefeller Brothers Fund	-	-	-	37,663
Treebeard Trust	-	25,000	25,000	25,000
Planet Heritage Foundation	-	42,912	42,912	43,839
States of Guernsey	-	20,161	20,161	51,871
The Roddick Foundation	-	30,000	30,000	20,000
Ennismore Foundation	-	35,000	35,000	32,000
Fondation Hans Wilsdorf	-	410,714	410,714	142,877
Berkshire Taconic Community Foundation	-	-	-	20,103
SOS Serving Our Spirits	-	-	-	36,258
Be the Earth Flow Fund	-	20,000	20,000	20,000
Savitri Foundation	-	25,000	25,000	25,000
A Team Foundation	-	50,000	50,000	-
Synhronicity Earth	-	20,900	20,900	-
Crucible Foundation	-	75,000	75,000	-
Farming the Future	-	44,525	44,525	-
Garfield Weston	-	50,000	50,000	-
Other grants	-	459,507	459,507	429,943
Total Donations	17,247	1,663,774	1,681,021	1,074,039

Notes to the accounts (continued)

For the year ended 31 December 2025

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 - trainings & movement building	Sacred Lands & Waters - habitat restoration & public policy making	Creative communications - public outreach & influence	Beyond Extractivism - small grants & innovative alternatives	Support costs to apportion	Total 2025 £	Total 2024 £
							(Note 4b)		
Grants (Note 4a)	-	241,746	27,648	181,615	-	6,158	-	457,167	419,560
Office cost	2	373	864	1,529	3,101	271	19,120	25,260	18,922
Staff cost	11,150	99,763	246,374	11,073	75,561	6,544	34,921	485,386	448,833
Consultants & professional fees	-	121,738	34,680	67,596	24,398	39,416	18,880	306,708	265,595
Communication & IT	-	325	762	303	1,333	473	8,438	11,634	7,402
Travel & Subsistence	20	26,704	15,086	16,286	9,499	18,285	1,314	87,194	59,400
Conferences & Venues	-	8,119	1,670	-	83	-	1,985	11,857	10,703
Public Engagement	490	46,173	59,299	9,664	65,110	27,890	55	208,681	201,963
Foreign exchange (gains)/losses	-	-	-	-	-	-	15,321	15,321	(8,353)
	11,662	544,941	386,383	288,066	179,085	99,037	100,034	1,609,208	1,424,025
Re-allocation of support cost (Note 4b)	2,010	19,275	62,917	165	15,557	110	-	-	-
Total Expenditure	13,672	564,216	449,300	288,231	194,642	99,147	-	1,609,207	1,424,025
2024	19,888	660,322	309,689	162,967	220,384	50,775	-	1,424,025	

Notes to the accounts (continued)

For the year ended 31 December 2025

4a. Grant funding activities

Partner organisation	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Seed & Food Sovereignty - trainings & movement building	Sacred Lands & Waters - habitat restoration & public policy making	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2025 £	Total 2024 £
EarthLore Foundation NPC, South Africa	22,803	-	-	-	22,803	121,321
Africa Institute for Culture and Ecology (AFRICE), Uganda	36,428	-	-	-	36,428	44,049
GRABE-Benin, Benin	93,308	-	12,383	-	105,691	90,519
Society for Alternative Learning & Transformation (SALT), Kenya	77,385	-	1,377	-	78,762	84,101
IBRACON, Brazil	-	-	47,225	-	47,225	55,209
Che Wirapita, Uruguay	-	-	108,482	-	108,482	-
Alliance Earth, USA	-	-	-	-	-	20,000
Mbororo Social & Cultural Development Association (MBOSCUA)Cameroon	8,182	-	-	-	8,182	
COMAID, Cameroon	-	-	8,148	-	8,148	-
UK Grain (RISE), UK	-	13,675	-	-	13,675	-
Other grants	3,640	13,973	4,000	6,158	27,771	4,361
Total grants	241,746	27,648	181,615	6,158	457,167	419,560

Notes to the accounts (continued)

For the year ended 31 December 2025

4b. Support costs

All support cost of £100,034 (2024: £92,595) is apportioned between the areas of work on the basis of the staff headcount and includes the governance cost of £8,487 (2024: £8,351). Governance cost as a general cost of running the charity includes the audit's fee of £8,400 (2024: £8,100).

Support costs	Raising funds	Earth Jurisprudence - trainings, advocacy & community-level initiatives	Seed & Food Sovereignty - trainings & movement building	Sacred Lands & Waters - habitat restoration & public policy making	Creative communications - public outreach & influence	Beyond Extractivism - empowering youth, rewilding, small grants & innovative alternatives	Total 2025 £	Total 2024 £
Governance	171	1,635	5,338	14	1,320	9	8,487	8,351
Communication & IT	169	1,627	5,308	13	1,312	9	8,438	6,429
Finance	971	9,312	30,397	80	7,516	53	48,329	23,661
Facilities	323	3,093	10,097	27	2,497	18	16,055	11,779
Human Resources	376	3,608	11,777	31	2,912	21	18,725	42,375
Total	2,010	19,275	62,917	165	15,557	110	100,034	92,595
2024	1,826	22,073	65,971	330	17,259	1,909	92,595	

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 (2024: NIL). See note 6 in relation to payments made to trustees (Related Parties Transactions).

6. Related Parties

During the year, no related party transaction took place (2024: NIL).

Notes to the accounts (continued)

For the year ended 31 December 2025

7. Staff Costs

Employee costs during the year:	2025	2024
	£	£
Salaries	425,589	399,018
National insurance	41,470	35,298
Pension	13,454	11,746
Other staff related costs	4,873	2,772
Total staff costs	485,386	448,833

The average number of employees on a Full Time Equivalent Basis during the year was 11 (2024: 10) with the average number per headcount during the year being 14 (2024: 15). The number of employees whose emoluments were over £60,000 was one (2024: one). The senior management, identified as Co-directors and Head of Finance & HR, were paid total £199,232 including employers national insurance and pension contributions (2024: £184,809). The salary rates have been recommended and approved by the board.

8. Tangible Fixed Assets

	Fixtures, fittings and computer equipment £
Cost	
As at 01 January 2025	27,077
Additions	4,697
Disposals	-
As at 31 December 2025	31,774
Depreciation	
As at 01 January 2025	25,148
Charge for the year	4,851
As at 31 December 2025	29,999
Net book value	
As at 31 December 2025	1,775
As at 31 December 2024	1,985

Notes to the accounts (continued)

For the year ended 31 December 2025

9. Debtors

	2025 £	2024 £
Accrued Income	9,576	808
Prepayments	12,327	10,255
Other debtors	1,043	-
Total debtors	22,946	11,063

10. Creditors

	2025 £	2024 £
Accruals	29,759	35,277
Other Creditors		
Credit card	1,255	1,694
Creditors control account	336	28
HMRC (PAYE)	12,768	8,586
Pension	2,053	1,851
Total creditors	46,171	47,436

Notes to the accounts (continued)

For the year ended 31 December 2025

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 2025 £	Grants received £	Expenditure £	Balance at 31 December 2025 £
Rockefeller Philanthropy Advisors (Shark Conservation Fund) Shark & Ray conservation (Uruguay, Brazil)	-	183,777	(180,306)	3,471
Planet Heritage Foundation Research, investigation and education	4,293	42,912	(42,654)	4,551
NHCF: Putnam Family Foundation Earth Jurisprudence, Sacred Lands & Waters	47,719	74,979	(75,895)	46,803
Rockefeller Brothers Fund Earth Jurisprudence, Sacred Lands & Waters	27,606	-	(27,606)	-
Fondation Hans Wilsdorf Earth Jurisprudence, Sacred Lands & Waters	21,578	410,714	(234,214)	198,078
The Savitri Waney Charitable Trust Seed & Food Sovereignty (UK & Ireland)	15,605	25,000	(40,605)	-
Ennismore Foundation We Feed the UK (WFTUK)	19,129	35,000	(28,464)	25,665
Guernsey Overseas Aid & Development EarthLore community-level initiative	-	20,161	(13,516)	6,645
A Team Foundation Seed & Food Sovereignty (UK & Ireland), WFTUK	20,708	51,000	(71,708)	-
Crucible Foundation Seed & Food Sovereignty, WFTUK, Earth Jurisprudence	-	75,000	(75,000)	-
Be the Earth Foundation Seed & Food Sovereignty (UK & Ireland)	-	20,000	(9,000)	11,000
Treebeard Trust Seed & Food Sovereignty (UK & Ireland)	-	25,000	(25,000)	-
Garfield Weston Foundation Seed & Food Sovereignty (UK & Ireland)	-	50,000	(39,646)	10,354
Mortensen Family Foundation AFRICE community-level initiatives	15,655	14,768	(30,423)	-
SOS Serving Our Spirits Sacred Lands & Waters	21,908	-	(21,908)	-
The Roddick Foundation Seed & Food Sovereignty (UK & Ireland), WFTUK	21,135	30,000	(51,135)	-
Synchronicity Earth Foundation Sacred Lands & Waters	17,520	20,900	(21,047)	17,373
Farming the Future Seed & Food Sovereignty (UK & Ireland)	-	44,525	(15,106)	29,419
Karibu Foundation Beyond Extractivism	-	19,834	(10,297)	9,537
Other restricted funds Various programmes (see note below)	302,711	557,631	(576,114)	284,2278
	535,567	1,701,201	(1,589,644)	647,124

Note: Other restricted funds include small grants below £20,000, where no requirement is made by the funder to acknowledge it under Restricted Funds, 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 2025

12. Reconciliation of net cash flow from operating activities

	2025 £	2024 £
NET MOVEMENT IN FUNDS: Net (expenditure)/ income for the reporting period (as per the statement of the financial activities)	111,723	226,587
Adjustments for:		
Depreciation charges	4,851	2,743
(Increase) / Decrease in debtors	(11,884)	(6,319)
Increase / (Decrease) in creditors	(1,265)	15,156
Net cash provided by/ (used in) operating activities	103,425	238,167

13. Analysis of net assets between funds

As at 31 December 2025 cash and debtors held as restricted funds amounted to £659,536. During 2025 The Gaia Foundation received grant income for projects that continue into 2026. At the year-end these funds were held as restricted, to be applied to specific projects in 2026.

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2025 are represented by:			
Tangible fixed assets	1,775	-	1,775
Current assets	291,022	659,537	950,559
Creditors: amounts falling due within one year	(33,758)	(12,413)	(46,171)
	259,039	647,124	906,163

14. Pension

During 2025 the following contributions were made by The Gaia Foundation to the NEST workplace pension scheme, with December contribution of £2,053 remaining as a liability at the end of the year (2024:£1,851).

	2025 £	2024 £
Employer pension contribution	13,454	11,746



Postal Address:
44 Grand Parade
Brighton BN2 9QA
www.gaiafoundation.org

Charity no: 327412