

Annual Report and Financial Statements for the year ended 31 December 2016

Charity registration number 327412



Contents

Trustees' Report	4
Auditors' Report	21
Statement of Financial Activities	23
Balance sheets	24
Statement of Cash Flows	25
Notes to the Accounts	26

Our Director & Team

Liz Hosken

Executive Director

Rowan Phillimore

Deputy Director & Head of Communications

Dijana Malidza

Finance Manager

Fiona Wilton

Coordination; Sacred Lands & Wilderness

Joseph Lambert

Earth Jurisprudence & Legal Research

Angela Thomas

Administrator & Finance Assistant

Hannibal Rhoades

Communications; Beyond Extractivism

Francesca Price

Communications; Seed & Food Sovereignty

We would like to acknowledge and express our thanks to: i) the staff who have moved on from Gaia during 2016, and wish them well with their future careers - **Tom Brenan** (covering maternity leave for Carine Nadal), **Tamara Korur** (EC Programme Coordinator), **Carine Nadal** (Earth Jurisprudence & Legal Research), and **Megan Pay** (Administrator); ii) International Associates & Advisors for their inputs and guidance; iii) our wonderful interns and volunteers for their enthusiastic collaboration with the Gaia team during the year.

Registered Office Address

The Gaia Foundation

6 Heathgate Place
Agincourt Road
London NW3 2NU

Professional Service Providers

Mazars LLP

Times House
Throwley Way
Sutton
Surrey SM1 4JQ

HSBC Plc

Cambridge Circus
138 Shaftesbury Avenue
London WC2H 8HB

Triodos Bank

Deanery Road
Bristol BS1 5AS

Penningtons Manches LLP

125 Wood Street
London EC2V 7AW

Trustees, Associates & Advisors

Gaia Trustee Ltd

Sulemana Abudulai (appointed, 2 February 2017)
Expert in land economy and natural resource management, Trustee of the African Biodiversity Network.

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

Cecilia Crossley,
Chartered Accountant, experienced in International Development. Visionary founder of the social enterprise From Babies with Love.

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

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

Tracy, Marchioness of Worcester,
Ecologist and campaigner for farmer's land rights and livelihoods in developing countries, for local food markets in the UK, and against factory farming.

Roger Northcott,
Trust Secretary

Our Associates are longstanding colleagues who work on initiatives with Gaia

Colin Campbell,
Traditional doctor, Herbalist, Botswana

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

Dr Tewelde Berhan Egziabher,
General Manager, Environmental Protection Authority, Ethiopia

Dr Irwin Friedman,
Leader in Primary Healthcare, South Africa

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

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

Ailton Krenak,
Indigenous leader, Brazil

Professor Manfred Max-Neef,
Economist and Author, Chile

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

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

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

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

Our Advisors offer strategic advice and guidance to Gaia's work

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

Professor David Cadman,
Urban land economist, writer, UK

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

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

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

Juan Mayr,
Colombian Ambassador to Germany, Former Minister for the Environment, Colombia

Professor Jacqueline McGlade,
Chief Scientist, United Nations Environment Programme

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

Dr Brian Swimme,
Mathematical cosmologist, USA

Trustees' Report

The Challenge

We believe humanity is now facing an unprecedented challenge, which requires us to radically rethink the way we see the world and organise ourselves.

Never in our history have humans faced so many interconnected planetary crises of our own making – from climate change and global economic chaos to ecosystem and community breakdown, species extinction and enormous social inequity. This requires an integrated response and the realisation that we cannot solve these challenges with the same thinking that created them in the first place.

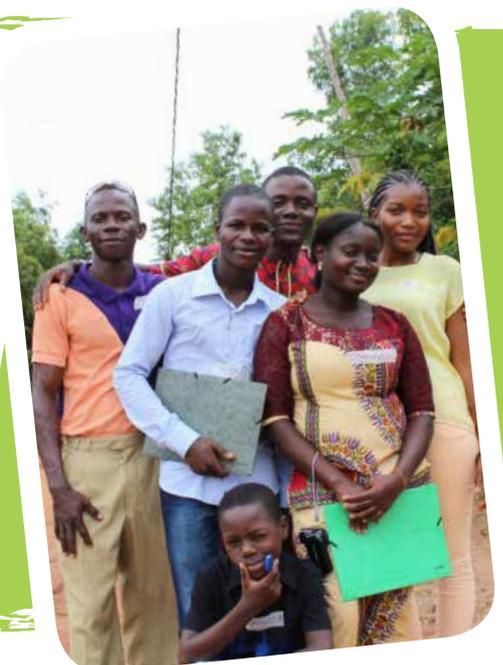
Our Vision

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

Our Mission

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

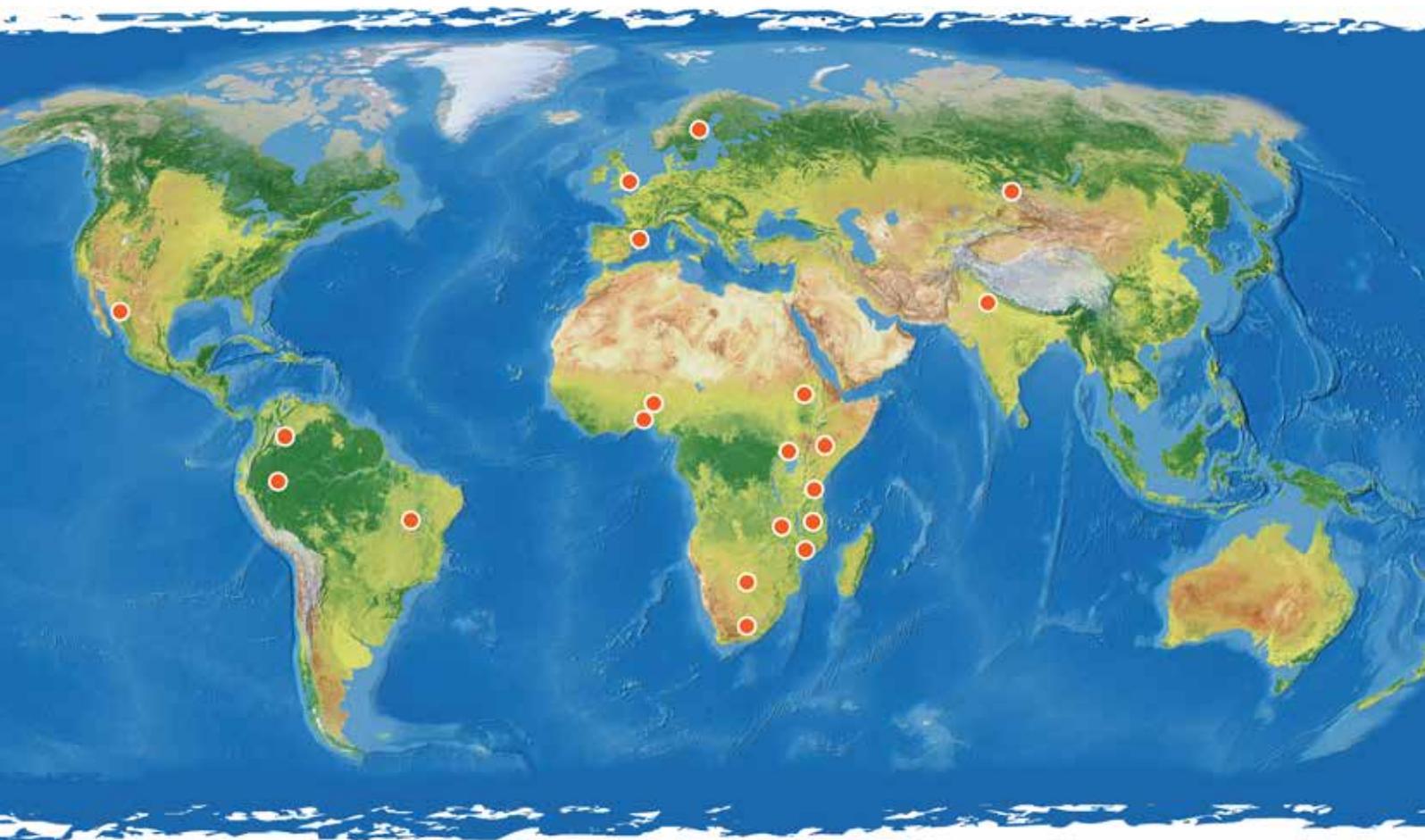
Gaia is the name of the ancient Greek Mother Goddess Earth, and also the name of James Lovelock's 'Gaia Hypothesis', which recognizes that our Earth is a living, self-regulating whole.



Our Work

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

Our partners range from small-scale initiatives to organisations, networks and movements, all of whom work closely with local communities. This map shows some of their locations.



Gaia is especially grateful to funders that supported the work during this year, including: A-Team Foundation, Comic Relief, Earth Love Fund, European Union, Frances Libertés, Frederick Mulder Foundation, Karibu Foundation, New Hampshire Charitable Foundation and Putnam Foundation, Open Society Foundations, Peter Hesse Foundation, Planet Heritage Foundation, Roddick Foundation, Rufford Foundation, Sahara-London, Sherwood Forest, Swift Foundation, Synchronicity Earth, Tudor Trust, Vivienne Westwood.

Strategic Aims

Gaia makes a longterm commitment with our partners to address the root causes of today's most pressing ecological, social and economic challenges. In designing our aims, we give due regard to the Charity Commission's general guidance on public benefit. We ensure that our programmes are in line with our charitable objects and aims. Our five inter-related strategic aims are:

- Aim 1. To work with partners to evolve and apply our Community Ecological Governance holistic approach, to build resilience.**
- Aim 2. To advocate for just and viable solutions for humans and the Earth, and challenge the forces which undermine the mutual wellbeing of both.**
- Aim 3. To provide learning opportunities to catalyse transformation and innovation and nurture a new generation of responsible leaders.**
- Aim 4. To share good practice and innovation to build a critical mass for systemic change.**
- Aim 5. To strengthen the resilience of Gaia and our global network.**

Activities and achievements in 2016

Evolving and applying our Community Ecological Governance holistic approach, to build resilience.

Trainings for Transformation - reviving traditional knowledge, seed and practice; and re-connecting with the Earth

For the past two years, Gaia has been developing and facilitating a series of 'trainings for transformation' for African community and civil society leaders. The trainings range from two to three day immersions into re-connecting with the Earth, to a three-year training to become an Earth Jurisprudence practitioner.

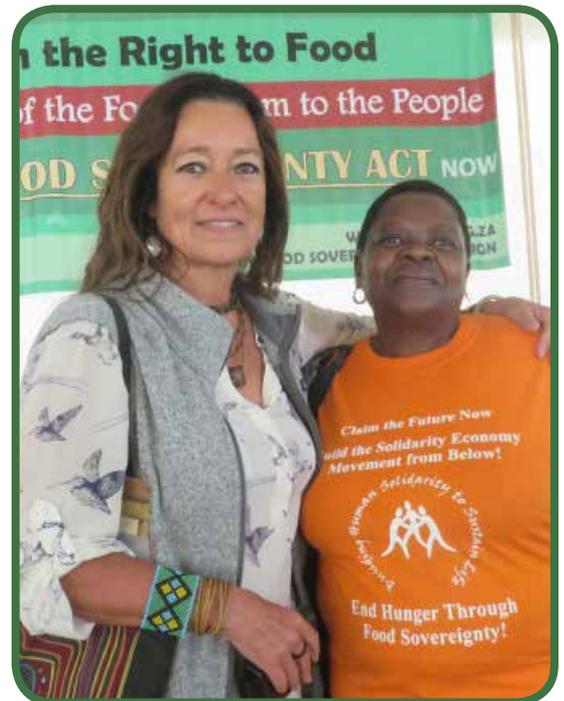
The short immersions provide an introduction for civil society groups and communities to explore ways of applying an Earth-centred approach to their work and life. They unpack the principles and practice of Earth Jurisprudence, as well as the growing call by social movements and institutions, like the United Nations Harmony with Nature initiative, for a paradigm shift away from the dominant industrial, anthropocentric worldview to an Earth-centred one. This work is supported by funders including the Open Society Initiative for South Africa (OSISA), New Hampshire Charitable Foundation and Putnam Foundation.

Short trainings with civil society groups have been held in South Africa, with agro-ecologists from Biowatch, Ukuvuna, EarthLore Foundation and the Zimbabwe Organic Smallholder Farmers Forum; in Uganda, with participants including the African Institute of Culture and Ecology, the Asha Razyn Foundation, the Bunyoro Kingdom and Kyambogo University; and in Benin with communities in Avrankou.

At the end of the training, all the attendees offer commitments on how they will include Earth Jurisprudence in their personal and professional lives. For example, Nicholas Kagongo of the National Association of Professional Environmentalists (NAPE) in Uganda, committed to introducing these ideas and practices to the youth as he works with many local schools.

Strengthening community ecological governance in oil-impacted Albertine Graben, Uganda

At the community level, Gaia's 'trainings for transformation' focus on the roots of community ecological governance, on building confidence to restore traditional practices and traditions, and encouraging the elders and knowledge-holders, especially women, to reflect and share their own story of origin and their own traditional knowledge.



“talk about the work you are doing with communities and networks around Africa on reviving knowledge around food systems and efforts to protect the Earth... to demonstrate in clear terms that the right to food cannot be guaranteed without ecological integrity”

- Invitation to Gaia, from Open Society Foundation, for an international gathering in Dakar, 2015

This year, local Banyabumbi people from Rwenshama community, a fishing community on the shores of Lake Edward, and Kikara community in Bwanbara, South Western Uganda, took part in three-day inductions to regain confidence and pride in their traditions. These communities are some of the most affected by the rampant exploration and extraction of oil and strengthening their resilience is key to providing a grassroots-led alternative to oil-extraction in Uganda. The trainings were held in Uganda, in collaboration with our local partner NAPE who then takes on the responsibility for follow-up.

Also in Uganda, work has started for an interdisciplinary study on impacts of economic and political interests on communities and the ecosystem in the Lake Albertine region, funded by the Open Society Initiative for Eastern Africa (OSEIA), and a new grant for Gaia and NAPE with the Uganda delegation of the European Union. The study includes a socio, ecological and cultural baseline analysis, impacts of oil extraction, climate change, and other threats to the region and its communities – with a view to presenting the arguments for looking 'beyond extractivism' for Uganda's fresh water lake system.

In tandem, Gaia is contributing to the framework for a legal study by local partner Advocates for Natural Resources and Development (ANARDE). Together we are evaluating the extent to which Ugandan laws and their implementation protect or undermine communities rights (especially women's rights), as well as the environment they depend on, particularly in the context of mining.

Protecting sacred lands across the Amazon

In May, we hosted long time Gaia-associate Martín von Hildebrand for a sold-out talk about The Path of the Anacondas – the compelling vision to protect a huge eco-cultural corridor in the northern Amazon, from the Amazon to the Andes to the Atlantic. Martín has been in dialogue with government and civil society in Brazil, the Guianas, Peru and Ecuador. Gaia was able to assist his participation at the IUCN World Conservation Congress where strategic meetings have helped move forward in this exciting next chapter, a journey of collaboration for protecting indigenous territories across the Amazon, which started with the COAMA (Consolidation of the Amazon) vision and programme more than two decades ago.

This year, we have also renewed links with Ashaninka communities in the southwestern Amazon basin. Thanks to a grant from Sahara-London and Earth Love Fund, Gaia is able to support indigenous exchanges between Ashaninka living in Brazil and Peru, to share knowledge, strengthen their culture, and work together to protect their sacred natural sites.

“dedicated to the growing number of communities in Africa who are working to revive their rich indigenous knowledge, customary governance systems and ancestral lands, to ensure future generations are able to maintain the continuity of their heritage. We pay tribute to those who have led the way in this vital task, in spite of the increasing pressures they face from the different forms of land grabbing and extraction.”

Dedication in Submission to the African Commission: A Call for Legal Recognition of Sacred Natural Sites and Territories and their Customary Governance Systems, 2015.



Towards a robust organic Seed System in the UK and Ireland

In the UK, and building on Gaia's work in bringing together seed and food groups, including the Great Seed Festival in 2014, a three-year Seed Programme has been developed to support a biodiverse and organic seed system in the UK and Ireland.

The framework and activities were created after a thorough consultation process with food and seed practitioners in the UK, and we have secured the commitment of five key influencers in the existing UK and Ireland seed movement to be part of a co-ordination committee, from the Soil Association, Beyond GM, UK Seed Co-operative, Landworkers Alliance, and the Irish Seed Savers Network. We are also fortunate to have the ongoing guidance and support of the Director of the Bauta Family Initiative on Canadian Seed Security, Jane Rabinowicz, who has overseen a five-year programme to conserve and enhance organic seed diversity in Canada. A Team Foundation have committed to one-third of programme costs, Vivienne Westwood has pledged her support, and we are securing the necessary match-funding.



Advocating for just and viable solutions for humans and the Earth

Strengthening Africa Civil Society Organisation Networks to respond to the rapid growth in extractive industries

Early 2016 saw the end of our three-year European Union-funded programme, managed by Gaia with five African partners: ABN (Kenya), CIKOD (Ghana), MELCA (Ethiopia), NAPE (Uganda) and EarthLore (South Africa). Two external evaluators were complimentary on how our approach and activities built on and complemented the existing work of our partners, and supported them to scale up and broaden their work in different localities. The evaluators congratulated the "competency and willingness of Gaia staff", and "the production of extremely high quality narrative and financial reporting of the project, some of the best reporting the evaluators have seen as well as the production of high quality deliverables."

In response to the rapid growth in extractive industries, one short, simple message - **Mining: When is Enough, Enough?** - became the title for one of our latest publications. The visual, fold-out report challenges mining industry claims that the mass extraction of new mineral deposits is necessary to ensure the wellbeing and development of people and nations. To accompany its release, a series of 'talking head' videos showcased the thoughts and stories of Vandana Shiva (India), Nnimmo Bassey (Nigeria), Mariana Gomez (Colombia), Sister Stella Matutina (Philippines) and Stephan Harding (UK). These interviews burst the myth that mining companies bring development and prosperity to the communities where they operate, and to society at large. 'This is a treasure! I love the report. It is concise and highly informative', said well-known international activist, Nnimmo Bassey from Nigeria.

"The work of Gaia and partners was valued widely. Given the complex political, social and economic context, the short timeframe for change and the demanding administrative and donor reporting requirements, Gaia and its partners have managed to effectively achieve a great deal."

Evaluation report for the European Union, 2016

Water is Life

Picking up on the theme of water and the impact of extractive industries, together with African partners, Gaia released a report and infographic **UnderMining the Water Cycle: Extractive Industries and a Planetary Water Crisis**. It reveals how the extractive industries are playing a key role in driving our planetary water crisis. Grabbing, destroying and polluting water systems, these industries are violating the UN Human Right to Water, denying all species the clean water they need to thrive and disrupting the water cycle itself. The report outlines the impacts mining has on water and climate change, and calls for a new water ethic that recognises water's own rights to remain clean, to flow and to follow its natural cycle.

The report was accompanied by **Water is Life, Don't UnderMine It**, a beautifully illustrated animation, by Ben Pearce, which takes us on two very different journeys through the water cycle. One shows the life-giving nature of water for everything from forests to frogs. The other reveals the ways in which mining is severely damaging and toxifying the water cycle, putting life itself in jeopardy. The animation is a useful engagement tool for communities, activists and social movements working to protect water systems around the planet. Without voiceover or subtitles, its message is purely visual and widely accessible.

We chose World Water Day to launch the animation and report – using our regular Burgh House venue, inviting Gemma Goodman of Synchronicity Earth and Amy Sharrocks from the Museum of Water (nominated for European Museum of the Year), to join us in speaking about the importance and sacredness of water. A wild swim at the Hampstead Mixed Pond gave another, fun opportunity to engage a new and local audience in Gaia's work through their love and connection to water.

We reached out to a larger audience, making the connection between mining, climate change and the global water crisis, thanks to the support of France Libertés (Danielle Mitterand Foundation) who translated the UnderMining Water report and infographic into French, and shared it at the World Social Forum in Quebec.

In Defence of Life

Gaia released another landmark film this year, **In Defence of Life**, which follows the struggles of four communities in the Philippines, Romania, Colombia and South Africa, who are opposing mining projects on their lands. The film was shown at the New York launch of a global campaign against an Australian gold mining company, at public events from London to Romania, and at a film festival organised by International Funders for Indigenous Peoples (IFIP) in Lima. A Spanish translation of the film is nearing completion, and we are working to make sure there are screenings in the local communities who appear in the film. Widely, local peoples organisations are using **In Defence of Life** as a tool to sustain movements and inform youth on mining issues.

Gaia's materials were also shared widely at the recent EU Multiplier Seminar on Raw Material in Bucharest, with major players in the European movement for human rights accountability in the mining sector. We have received requests to translate these materials into French, Spanish, German and Japanese, as well as some offers to do these translations.



“..we must rediscover our sense of water’s own rights and our responsibilities to it. According to this ethic, water has a right to fall from the sky, to flow through the land and fly over it, to remain clean and to course through its cycle constantly.”

Extract, *UnderMining the Water Cycle*, 2016

Victory for sacred natural sites at IUCN

This year's IUCN World Conservation Congress, in Hawai'i, saw Gaia and a coalition of allies make further progress pushing for the protection of indigenous sacred natural sites and territories, and the rights of traditional custodians. Gaia drafted a policy motion that all World Heritage Sites, protected areas and the sacred lands of indigenous peoples, should be No-Go Areas for mining and other extractive industries. Through several rounds of editing and comments, and working with IUCN member organisations, we helped navigate what became almost unanimous support for the adoption of the motion, now Recommendation 102.

Gaia co-hosted a series of events at the Hawai'i Congress, supporting indigenous allies to build the public case for stronger protection of protected areas and sacred lands through events including:

- A panel discussion of traditional custodians from diverse land and seascapes - the islands of Hawai'i, the mountains of Altai and Mongolia, the tropical forests of Ecuador and Benin, and the Cascades of the USA.
- A 2-hr workshop *From Rhetoric to Reality: exploring laws, customary governance and no-go area policies for protection of sacred natural sites*, which delved into the threats faced by those on the frontline, and the reasons why defenders of territory, culture and the Earth are calling for limits to extractive industries and other destructive activities, and for their sacred sites and lands to be no-go areas.



We also supported the efforts by Earth Law Center (ELC) and the Global Alliance for the Rights of Nature, to secure approval for nature's rights to be embedded in the IUCN's 2017-2020 work programme. As noted by ELC's Executive Director Linda Sheehan, "We need laws that reflect our true relationship with Earth – one of connection, not domination. Recognition of nature's inherent rights in our laws ensures that nature is a party to all our decisions."

Calling on the African Commission for the protection of Sacred Natural Sites

Following the soft launch of our report in November 2015 to the African Commission for Human and Peoples' Rights (ACHPR), "A Call for Legal Recognition of Sacred Natural Sites and Territories, and their Customary Governance Systems", the focus in 2016 was on advocacy and dissemination. Most notable was an event in Kampala, on 26th of May with Mr Med S. D. Kaggwa, Ugandan Commissioner to the ACHPR and Chair of the Uganda Human Rights Commission, Cultural Ministers from Uganda's Bunyoro, Buganda, Rwenzori and Tooro Kingdoms, and members of the African press. Commissioner Kaggwa endorsed the report and made an emotive public speech.

Gaia and our partner the African Biodiversity Network were invited by the Working Group on Indigenous Populations/Communities at the ACHPR to officially present the report in October.

"I call upon government, civil society and cultural institutions to embrace and support the recommendations of this report in order for us to protect our Mother Earth and her diverse species human cultures which have sustained conditions for life's continuity for generations. It is our responsibility to the next generation to do so."

ACHPR Commissioner Med S. D. Kaggwa, Uganda

Providing Learning Opportunities to catalyse transformation, innovation and nurture a new generation of responsible leaders

Training-up Earth Jurisprudence practitioners in Africa

Thanks to support from the Open Society Initiative for South Africa (OSISA), a small group from Kenya, South Africa, Ethiopia and Benin are now poised to become Earth Jurisprudence practitioners and trainers. This second year of their EJ training course, hosted by Gaia, included written assignments, personal practice and experiential trainings in South Africa and Benin. Gaia's innovative EJ 'training of trainers' course – which has been recommended in a report to the UN General Assembly for promoting Harmony with Nature – leads to personal transformation as well as building the skills to accompany rural African communities in a journey of decolonizing minds and reviving their indigenous knowledge and practices. "I now feel I have to speak out and talk about my experience of the lawfulness of our Earth and our relationship with the wider Earth community. People are inspired and want to learn more.. it opens a door for them".



During the General Assembly, in September the UN received a report from the 6th Interactive Dialogue on Harmony with Nature – an unprecedented global discussion on Earth Jurisprudence which the Gaia team and close allies helped to facilitate. The report summarizes the insights and recommendations of 120 participants worldwide from various fields, and emphasizes the crucial importance of going beyond anthropocentrism - a human-centred worldview - to establish an Earth-centred relationship with our planet. It commends "the training of Earth Jurisprudence facilitators (using models provided by the Gaia Foundation 'training for transformation' initiative and the growing African Earth Jurisprudence network)."

Preventive & Restorative Justice for Youth at Risk, South Africa

Since 2000, Usiko and Gaia have partnered on developing an exciting and innovative programme for youth at risk. This school-based work has targeted children of impoverished farm workers and adolescents from townships and remote rural settlements, and young offenders referred by the court system, around Stellenbosch, in South Africa's Western Cape province. Thanks especially to support from Comic Relief, Usiko has supported over 15,000 youths (girls and boys). Usiko looks forward to new grant from Comic Relief aimed at working with girls in gangs, and Gaia is assisting in a fundraising strategy for the continuation of its other programmes.

A core component of Usiko's strategy is Wilderness Therapy - enabling youth to gain an awareness of nature, explore personal issues, teambuilding, life skills and leadership. An external evaluation for Comic Relief in 2016 highlighted that Usiko's school and crime diversion programmes result in an 85% reduction in truancy rate, and 77% of parents felt their child was less prone to gangsterism.

"Usiko Stellenbosch changed my way of thinking and how to face life and to solve problems, and they showed me how to be a man. If it wasn't for Usiko I would have been in jail."

Richard, Usiko beneficiary, currently working at the Africa Centre for HIV/AIDS

Sharing good practice to build a critical mass for systemic change

Building a portfolio of images and stories on women, seed and food sovereignty for the Earth and healthy communities

Gaia took on leadership, from Beyond GM, of an exciting international photographic project, **We Feed the World**. Over 40 award-winning photographers including Don McCullen, Sebastiao Salgado, Martin Parr, Nadav Kander, Alec Soth, Graciela Iturbide, Rankin and many others around the world, are working with us to tell the story of seed and food sovereignty.

We Feed the World celebrates the small farmers that feed 70-80% of the world's population every day. Iconic images, from six continents - including local communities and farmers working with Gaia's partner organisations - will allow us to showcase diverse, resilient and highly productive food systems in action while highlighting the challenges they currently face. The project enables Gaia to link with La Via Campesina, the Alliance for Food Sovereignty in Africa (AFSA) and an array of civil society organisations and farming communities - working together to introduce a broad audience to the myriad of ways in which regenerative, agro-ecological farming works, for the Earth and for healthy communities.

Bringing the voices of women seed custodians to the fore remains a particular focus. **Celebrating African Rural Women: Custodians of Seed, Food and Traditional Knowledge for Climate Change Resilience**, was translated into French and launched for World Food Day. The report has been promoted and shared widely, from international fora to radio shows, flagging the links between climate change, women, seed and food - a message that Gaia also shared as part of the UK delegation to Nyleni Europe, the 2nd Food Sovereignty gathering in Romania.

Yes to Life No to Mining – looking 'beyond extractivism'

Through Gaia's coordination role in Yes to Life No to Mining, we were able to play a key role in securing the release of imprisoned human rights and environmental defender Beejin Khastumur, who was arrested on false charges to shutdown his vocal opposition of illegal mining in Mongolia. Collaborating with groups such as Frontline Defenders, we mobilised support for Beejin in the media and a public letter sending campaign targeting the court where Beejin was tried, and subsequently released. In an interview, Beejin cited the key role of international solidarity in keeping his morale high and the court honest.

Support for a public referendum in Colombia was another example of YLNM intervention and the power of Gaia's educational materials. Colombians based in Ibague, Tolima, were due to vote on whether to allow mining in their region, in the shadow of what would be the largest gold mine in South America - Anglo Gold Ashanti's La Colosa mine. Gaia enabled a Spanish version of our fold-out UnderMining Agriculture infographic to be printed and circulated in Ibague. Thousands of copies were distributed to ordinary citizens at Ibague's annual carnival, helping inform global mining, social and ecological justice networks about key issues, even through the referendum itself was postponed.

Thanks to a grant from Karibu foundation, regional YLNM coordinators from Asia-Pacific, Europe, Latin America and Africa, will be able to meet and define the future of the movement and its collective advocacy work. There is particular enthusiasm for: i) information sharing and reactive solidarity campaigns; ii) regionally held funds to support grassroots community resistance and exchanges; iii) dialogue and actions for post-extractivism, to move the narrative on mining from 'responsible extraction' to 'beyond extractivism'.

Strengthening the resilience of Gaia and our global network

Awards and international recognition

Gaia was delighted to receive the Community Initiative Award from Kindrid Spirit magazine - presented at the Wellbeing Festival in London.

Capacity building for Gaia and Partners

We are privileged to be able to work alongside partners to support their excellent work, help build capacity, and strengthen alliances. Through our different projects and programmes, Gaia continues to provide legal, advocacy and communications support, trainings for communities and civil society groups, trainings in participatory video.

In August, Gaia delivered a participatory video (PV) training for GRABE-Benin. The five-day session was held in Commune Avrankou, near the Beninese capital, Porto Novo, with mostly youths as well as GRABE's own staff. The enthusiastic group were encouraged to speak out on important environmental issues that affect their everyday lives and the lives of others. They learned how to tell their stories effectively through the medium of video, with consideration for key objectives, audiences and the ethics of video making. A selection of the films made by participants can be viewed online.



Organisational resilience

Gaia's financial resilience continues to be a priority. We have been closely monitoring the changes, especially in UK, Europe and USA, and potential impacts from Brexit. Gaia has accepted invitations to speak at funder events, which opens potential to reach new funders and influence best practice. Our links with major philanthropy networks, such as EDGE Funders and Environmental Grantmakers Association, also ensure that we are up-to-speed on the trends in philanthropy, and affirm that Gaia's work is well-positioned - preparing the next generation for the challenges of climate change, re-connecting with nature, and support for the frontline, environmental defenders, including the food sovereignty movement.

Gaia has been working on a new website, to be launched in 2017, which will enhance viewings of our new film and animation, **In Defence of Life** and **Water is Life**, and access to our reports. The **Seeds of Freedom** and **Wake Up Call** websites continue to be effective portals for information and engagement on both seed and extractive industries.



Summary of our plans for 2017

1. Use Gaia's reports, films and animations to connect with and influence strategic audiences, in our collective work to build a more socially just and ecologically sane world.

- Thanks to collaboration with other civil society groups, a number of our reports and films have been translated into Spanish and French. We will share and circulate these materials widely, and develop a 'toolbox' of materials for engaging both audiences from community to policy-level, looking 'beyond extractivism' – with a particular focus on water.
- Our dis-connection with the Earth, through increased use of electronic gadgets and the internet, will form the basis of a new report. It will explore the impacts of tech on the behaviours and wellbeing of both humans and other species. The report will also set out practical steps to reduce our tech dependency and re-connect with the Earth.

2. Nourish and galvanise an emerging movement of grassroots communities and actors who are helping defend those at risk through protecting their communities and Earth, and who are standing up to say Yes to Life, No to Mining.

- As Europe coordinator (and host organisation for the movement) we will continue providing online and timely information on new mining projects and how to engage; and sharing crucial information on the impacts of mining - translated and made accessible for local struggles.
- A meeting of regional coordinators will boost their capacity of regional coordinators and enable strategic planning on YLNM advocacy, grassroots support and network expansion.
- Regional coordinators will establish forums on alternatives to extractivism, to influence public debate in each region where YLNM is active.
- We will seek microproject funding to support exchange visits between mining-affected communities, enabling them to share experiences and lessons, build confidence, and look at positive alternatives.

3. Encourage a re-connection with Earth, training-up Earth Jurisprudence (EJ) practitioners and engaging with youth, local communities, civil society groups and influencers.

- We will complete the 3-year training (an innovative mix of residential workshops, distance-learning and community-based activities), that equips a core group of African Earth Jurisprudence practitioners with the conceptual and practical tools to train others and to spread the work. Experiential/residential workshops will take place in Southern and Eastern Africa (most likely South Africa and Ethiopia).
- The African Earth Jurisprudence movement will grow through the provision of regular information, updates, news mailouts, research and analysis of legal precedents and initiatives in Africa and globally.
- We will build the capacity of communities, civil society groups and coalitions (ZimSOFF farmers movement in Zimbabwe, Uganda Food Sovereignty Coalition, GRABE- Benin, Earthlore and partners in South Africa, and the African Biodiversity Network, among others) to recognise and support communities to revive customary laws, indigenous seed and knowledge, and ecological practices, and to advocate for rights and responsibilities (to seed, food, water, land, customary governance, information).
- We will link closely with the UN Harmony with Nature and the Global Alliance for the Rights of Nature for more dialogue and practical actions to advance Earth Jurisprudence.
- We will accompany and support the work of partners (especially Usiko Stellenbosh, South Africa, as a flagship project for Comic Relief) engaging with youth on restorative justice, bio-cultural heritage revival and wilderness experience.

4. Connect with a global audience on the importance of seed and seed diversity for food sovereignty and climate change resilience, and revalorise women seed custodians and small family farmers, and contribute to the growing food sovereignty movement.

- Our trilogy of seed films, published reports and a growing portfolio of photographs and stories, will raise the voices of women seed custodians.
- We will increase the coverage of agro-ecology stories and local farmers by some of the world's top photographers.
- We will continue to fundraise for We Feed the World, and will develop plans for a public launch of an exhibition and related materials in Spring 2018.

5. Collaborate with grassroots partners and communities across Africa (particularly in Kenya, Ghana, Benin, South Africa, Zimbabwe, Uganda and Ethiopia) using our 'trainings for transformation' to revive indigenous knowledge, seed and food systems, and establishing a 'Melaku apprenticeship' for agro-ecological and seed practitioners.

- Our trilogy of seed films, published reports and a growing portfolio of photographs and stories, will increase understanding of traditional knowledge and farming systems for building climate resilience.
- We will provide induction and refresher trainings for civil society and communities, to scale-up the number of communities reviving indigenous knowledge and practices, prioritising seed diversity.
- We will secure funding to launch trainings in Ethiopia with Dr Melaku Worede.

6. Strengthen and work with the UK food movement, and contribute to an agro-ecological seed system in the UK and Ireland.

- We will secure (match) funding for a programme coordinator and start implementing the UK and Ireland Seed Sovereignty Programme, working alongside groups including the Landworkers Alliance, the Biodynamic Association, the Seed Cooperative, Soil Association, Organic Research Centre and a plethora of independent farmers and growers.

7. Collaborate with grassroots partners, communities and policy-makers for the protection of indigenous sacred natural sites, the recognition of custodian rights, and for priority conservation areas (including protected areas, watersheds, bio-cultural landscapes, food growing regions) to be respected as no-go for any destructive activity.

- We will target Commissioners and Working Groups of the African Commission on Human and People's Rights (ACHPR), with a view to the drafting and approval of a resolution on the protection of Africa's sacred natural sites and customary governance systems.
- We will work with partners towards local and national-level implementation of IUCN recommendation 102, for protected and community conserved territories to be off-limits for extractive industries.

8. Build a coherent narrative of an alternative system that draws together inspiring new thought on de-growth, circular economies, renewables, re-localisation and bio-regionalism, food sovereignty and more.

- We will advance activities that reconnect people with the urgent need for us to regenerate living systems and comply with the laws that govern life on Earth.
- We will carry out collaborative research into the impact of renewables on mining and minerals, and organise discussions on de-growth and circular economies for European philanthropy groups.
- We will co-host activities for an Alternative Mines & Money conference in November, in London, alongside Mining Watch, IPCM, WoMin, and other civil society groups.

Financial results for 2016

The results for the year are shown on the Statement of Financial Activities on page 23.

Income

In 2016 Gaia received £690,850 total income, a decrease of 26% from the previous year (2015: £929,973).

Restricted income amounted to £545,529 (2015: £784,613), or 79% of Gaia's total income (2015: 84%). Unrestricted income amounted to £145,321 (2015: £145,360).

Expenditure

Total expenditure in the period was £830,193 (2015: £1,002,183) a decrease of 17%. Gaia carries out activities directly and through grants to partner organisations. In 2016 Gaia disbursed £285,366 to partners in grants (2015: £407,982) representing 34% of total expenditure (2015: 41%).

Costs of raising funds amounted to £38,895, which is 28% less than in the previous period (2015: £53,756).

Financial position at the end of the year

Restricted funds carried forward were £265,761 (2015: £438,928) and unrestricted funds balance at the end of the year was £121,159 (2015: £87,335).

The unrestricted fund balance represents just over three months anticipated expenditure (excluding grants and direct project activities) in 2017, 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 resources due to be expended on support and governance for the following year. Gaia considers that the current reserve level of £121,159 is appropriate.

The unrestricted funds balance at 31 December was £121,159 of which £120,915 are regarded as free reserve, after allowing for funds tied up in tangible fixed assets. The forecast for three months of fixed costs from unrestricted funds in 2017 is totalling £112,330. The current level of reserve is therefore slightly over what is needed for three months.

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 information on the activities to be supported, budget, reporting requirements and a grant disbursement schedule.

Governance & Risk Management

Governance

The Gaia Foundation is established under a Trust Deed, which provides for governance by a Board of Trustees. The Trustees take responsibility for setting the charity's strategic direction, establishing policy and monitoring performance against objectives. The Board of Trustees aims to meet four times a year and delegates operational management to the Gaia team, led by the Director. Trustees are unpaid and details of any Trustee expenses and related party transactions are disclosed in notes 5 and 6 to the accounts.

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

Risk Management

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

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

- Inability to raise enough funds to cover the fixed costs has been mitigated by applying for and securing further general support funding;
- The UK decision to exit the European Union (EU), affecting Gaia's eligibility for some EU funding, has been mitigated by developing the fundraising strategy and increasing the database of US and UK potential donors; and
- Loss and corruption of data has been mitigated by introducing further controls on external backups as well as introducing an additional backup server for the remote access for those working from home.

Key Personnel Statement

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

Trustee's Responsibilities Statement

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts and giving a true and fair view, the Trustees should follow best practice and;

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. They are 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 Trustees and signed on their behalf on 10th May 2017.



Edward Posey
(Director of Gaia Trustee Ltd)

Independent Auditors' Report to the Trustees of The Gaia Foundation

We have audited the financial statements of The Gaia Foundation for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. 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), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Respective Responsibilities of Trustee and Auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 20, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. This report is made solely to the charity's trustees as a body. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's 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 trustees as a body for our audit work, for this report, or for the opinions we have formed.

Scope of the Audit of the Financial Statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on the Financial Statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2016 and of the charity's income and expenditure, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report 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.

Mazars LLP

Mazars LLP, Chartered Accountants and Statutory Auditor
Times House
Throwley Way
Sutton
Surrey, SM1 4JQ

Date 19th May 2017

Mazars LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities

For the year ended 31 December 2016

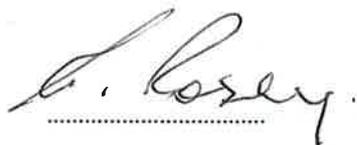
INCOME & EXPENDITURE		Unrestricted Funds	Restricted Funds	Total 2016	Total 2015 (Note 2)
		£	£	£	£
INCOME FROM:					
Donations	(Note 3)	143,513	545,529	689,042	927,905
Charitable activities		1,788	-	1,788	1,612
Other income		20	-	20	456
TOTAL INCOME		145,321	545,529	690,850	929,973
EXPENDITURE ON:					
Raising funds		31,088	7,807	38,895	53,756
Charitable Activities					
Ecological & Community Resilience		8,627	293,964	302,591	398,490
Advocacy & Outreach		36,506	67,549	104,055	183,813
Learning Opportunities		10,967	196,783	207,750	195,318
Good Practice & Innovation		13,556	68,026	81,582	71,117
Strengthening Networks		10,753	84,567	95,320	99,689
TOTAL CHARITABLE ACTIVITIES		80,409	710,889	791,298	948,427
TOTAL EXPENDITURE	(Notes 4, 5, 6, 7)	111,497	718,696	830,193	1,002,183
NET MOVEMENT IN FUNDS		33,824	(173,167)	(139,343)	(72,210)
Reconciliation of funds:					
Fund balances at 01 January 2016		87,335	438,928	526,263	598,473
FUND BALANCES AT 31 December 2016		121,159	265,761	386,920	526,263

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

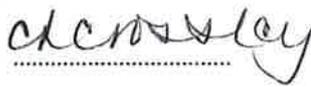
Balance Sheet As at 31 December 2016

		2016	2015
		£	£
FIXED ASSETS			
Tangible fixed assets	(Note 8)	244	1,052
CURRENT ASSETS			
Debtors	(Note 9)	118,629	251,563
Cash		295,145	293,225
TOTAL CURRENT ASSETS		413,774	544,788
CREDITORS			
(amounts falling due within one year)	(Note 10)	27,098	19,577
NET CURRENT ASSETS		386,676	525,211
TOTAL ASSETS LESS CURRENT LIABILITIES		386,920	526,263
THE FUNDS OF THE CHARITY			
Restricted funds	(Note 11)	265,761	438,928
Unrestricted funds		121,159	87,335
Total charity funds	(Note 13)	386,920	526,263

The Financial Statements were approved by the Trustee and signed on its behalf on 10th May 2017.



Edward Posey
(Director of Gaia Trustee Ltd)



Cecilia Crossley
(Director of Gaia Trustee Ltd)

Statement of Cash Flows

For the year ended 31 December 2016

		Total 2016	Total 2015
		£	£
Net cash from operating activities	(Note 12)	1,920	(34,518)
Cash flows from investing activities:			
Purchase of equipment		-	(1,616)
Net cash used in investing activities		-	(1,616)
Change in cash and cash equivalents in the reporting period		1,920	(36,134)
Cash and cash equivalents at the beginning of the reporting period		293,225	329,359
Cash and cash equivalents at the end of the reporting period		295,145	293,225

Notes to the accounts

For the year ended 31 December 2016

1. Accounting policies

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

1.1 Basis of preparation

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

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

1.2 Income

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

1.3 Expenditure

Expenditure is charged on an accruals basis.

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

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

Notes to the accounts

For the year ended 31 December 2016

1.4 Fund accounting

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

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

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets below a cost of £250 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	50% per annum straight line
Office equipment	25% per annum straight line
Fixtures and fittings	25% per annum straight line

1.6 Operating leases

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

1.7 Foreign currency translation

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

Notes to the accounts (continued)

For the year ended 31 December 2016

2. Statement of Financial Activities 2015 by Funds

INCOME & EXPENDITURE	Unrestricted Funds £	Restricted Funds £
INCOME FROM		
Donations	143,292	784,613
Charitable activities	1,612	-
Other income	456	-
TOTAL INCOME	145,360	784,613
 EXPENDITURE ON:		
Raising funds	43,010	10,746
Charitable Activities		
Ecological & Community Resilience	31,249	367,241
Advocacy & Outreach	33,965	149,848
Learning Opportunities	1,124	194,194
Good Practice & Innovation	10,651	60,466
Strengthening Networks	25,461	74,228
TOTAL CHARITABLE ACTIVITIES	102,450	845,977
 TOTAL EXPENDITURE	145,460	856,723
NET MOVEMENT IN FUNDS	(100)	(72,110)
Fund balances at 01 January 2015	87,435	511,038
FUND BALANCES AT 31 December 2015	87,335	438,928

Notes to the accounts (continued)

For the year ended 31 December 2016

3. Donations

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

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Individual donations	35,575	233	35,808	45,949
Legacies	20,998	-	20,998	-
Grants from Government bodies, Trusts, Foundations and NGOs				
Comic Relief	-	-	-	148,996
European Commission	-	3,623	3,623	280,834
The Planet Heritage Foundation	-	44,177	44,177	36,470
The Swift Foundation	32,924	-	32,924	106,012
Tudor Trust	25,000	-	25,000	35,000
JJ Charitable Trust	-	-	-	20,000
Full Circle	-	-	-	32,188
Open Society Initiative for Southern Africa	-	121,176	121,176	37,379
Open Society Initiative for Eastern Africa	-	81,062	81,062	66,142
Karibu Foundation	-	15,924	15,924	-
New Hampshire Charitable Foundation (Putnam Foundation)	-	34,196	34,196	-
Other grants	29,016	245,138	274,154	118,935
Total donations	143,513	545,529	689,042	927,905

Notes to the accounts (continued) For the year ended 31 December 2016

4. Charitable Activities

Expenditure	Raising funds	Ecosystem & Community Resilience	Advocacy	Providing Learning Opportunities	Good Practice Sharing	Strengthening Networks	Support costs to apportion	Total	2015
							(Note 4b)		
Grants (Note 4a)	-	62,788	1,666	176,896	32,822	11,194	-	285,366	407,982
Office cost	324	1,477	231	66	466	117	41,176	43,857	50,786
Staff cost	13,717	68,258	45,771	10,617	19,030	24,101	20,483	201,977	283,765
Consultants & professional fees	13,493	60,922	20,625	15,966	23,727	44,203	10,165	189,101	104,125
Communication & IT	178	2,667	1,454	-	-	731	10,900	15,930	22,214
Travel & Subsistence	5,519	47,173	593	913	546	1,022	509	56,275	38,985
Conferences & Venues	1,821	11,023	-	-	-	1,189	-	14,033	10,032
Public Engagement	536	15,623	13,460	481	30	610	39	30,779	72,586
Foreign exchange (gains)/losses	-	(823)	-	-	-	-	(6,302)	(7,125)	11,708
	35,588	269,108	83,800	204,939	76,621	83,167	76,970	830,193	1,002,183
Re-allocation of support cost (Note 4b)	3,307	33,483	20,255	2,811	4,961	12,153	(76,970)	-	-
Total Expenditure	38,895	302,591	104,055	207,750	81,582	95,320	-	830,193	1,002,183
2015	53,756	398,490	183,813	195,318	71,117	99,689	-	1,002,183	-

Notes to the accounts (continued) For the year ended 31 December 2016

4a. Grant funding activities

Partner organisation	Ecosystem & Community Resilience	Advocacy & Outreach	Providing Learning Opportunities	Good Practice Sharing	Strengthening Networks	Total 2016 £	Total 2015 £
African Biodiversity Network, Kenya	-	-	-	-	-	-	101,611
Environmental Monitoring Group, South Africa	-	-	-	-	-	-	16,360
Mupo Foundation, South Africa	10,382	-	-	6,512	-	16,894	27,377
USIKO, South Africa	-	-	176,896	-	-	176,896	170,653
MELCA, Ethiopia	1,408	-	-	-	-	1,408	27,874
CIKOD, Ghana	-	-	-	-	-	-	6,115
NAPE, Uganda	22,995	-	-	7,265	-	30,260	19,846
ANARDE, Uganda	13,379	-	-	-	-	13,379	-
GRABE, Benin	14,524	-	-	-	-	14,524	-
Other grants	100	1,666	-	19,045	11,194	32,005	38,146
Total grants	62,788	1,666	176,896	32,822	11,194	285,366	407,982

4b. Support costs

All support cost of £76,970 (2015: £118,305) is apportioned between the areas of work on the basis of the staff headcount and includes the governance cost of £8,451 (2015: £10,319).

Governance cost as a general cost of running the charity includes the audit fee of £6,120 (2015: £5,940).

Support cost to apportion	Raising funds £	Ecosystem & Community Resilience £	Advocacy & Outreach £	Providing Learning Opportunities £	Good Practice Sharing £	Strengthening Network £	Total £
Governance	363	3,676	2,224	309	545	1,334	8,451
Communication & IT	463	4,691	2,838	394	695	1,703	10,784
Finance	579	5,866	3,548	492	869	2,129	13,483
Facilities	1,613	16,329	9,878	1,371	2,419	5,927	37,537
Human Resources	289	2,921	1,767	245	433	1,060	6,715
Total	3,307	33,483	20,255	2,811	4,961	12,153	76,970
2015	13,627	48,313	24,156	372	15,733	16,104	118,305

Notes to the accounts (continued) For the year ended 31 December 2016

5. Trustees

No trustees received any remuneration for their services as Trustee during the year. Reimbursement of travel expenses amounting to £92 (2015: £1,514) were paid during the period to 1 trustee (2015: 1 trustee). See note 6 in relation to payments made to trustees (Related Party Transactions).

6. Related Parties

During the year, the following related party transactions took place: Jules Cashford received from The Gaia Foundation £387 (2015: £250) for consultancy services during the year; one trustee donated £2,500 (2015: £15,000) to The Gaia Foundation in the year.

7. Employee emoluments

	2016 £	2015 £
Employee costs during the year:		
Salaries	184,785	257,118
National insurance	15,636	23,950
Pension	414	667
Total emoluments	200,835	281,735

The average number of full-time equivalent employees during the year was 8 (2015:9), with the average number per headcount during the year being 10 (2015:11). The senior management, identified as Director, Head of Communication and Finance Manager, were paid total £101,017 (2015: £130,723). The pay reward has been recommended and approved by the board.

8. Tangible Fixed Assets

	Fixtures, fittings and computer equipment £
Cost	
As at 01 January 2016	36,468
Additions	-
As at 31 December 2016	36,468
Depreciation	
As at 01 January 2016	35,416
Charge for the year	808
As at 31 December 2016	36,224
Net book value	
As at 31 December 2016	244
At 31 December 2015	1,052

Notes to the accounts (continued) For the year ended 31 December 2016

9. Debtors

	2016 £	2015 £
Grants receivable	106,824	242,018
Prepayments	9,159	9,195
Other debtors	2,646	350
Total debtors	118,629	251,563

10. Creditors

	2016 £	2015 £
Accruals	21,775	12,440
Other creditors		
Credit card	-	882
Creditors control account	2,222	627
HMRC (PAYE)	3,101	5,331
Pension	-	207
Deferred income	-	90
Total creditors	27,098	19,577

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 2016 £	Grants received £	Expenditure £	Balance at 31 December 2016 £
Comic Relief: USIKO Stellenbosch Young people at risk, wilderness experience	230,869	-	223,732	7,137
European Commission Sacred natural sites, food and water campaigns	74,926	3,623	78,549	-
The Planet Heritage Foundation: Research, investigation and education	34,661	44,177	34,661	44,177
New Hampshire Charitable Foundation (Putnam Foundation): Earth Jurisprudence, trainings for transformation	-	34,196	29,792	4,404
Open Society Initiative for Southern Africa: Earth Jurisprudence, trainings for transformation	28,560	121,176	122,286	27,450
Open Society Initiative for Eastern Africa: CEG, sacred natural sites	60,226	81,061	54,965	86,322
Karibu Foundation: Yes to Life, No to Mining	-	15,924	22	15,902
Other restricted funds	9,686	245,372	174,689	80,369
	438,928	545,529	718,696	265,761

Notes to the accounts (continued) For the year ended 31 December 2016

12. Reconciliation of net cash flow from operating activities

	2016 £	2015 £
NET MOVEMENT IN FUNDS: Net (expenditure) for the reporting period (as per the statement of the financial activities)	(139,343)	(72,210)
Adjustments for:		
Depreciation charges	808	2,039
Decrease in debtors	132,934	38,767
Increase/ (decrease) in creditors	7,521	(3,114)
Net cash provided by/ (used in) operating activities	1,920	(34,518)

13. Analysis of net assets between funds

As at 31 December 2016 cash and debtors held as restricted funds amounted to £265,761. During 2016 The Gaia Foundation received grant income for projects that continue in to 2017. At the year-end these funds were held as restricted, to be applied to specific projects in 2017.

Fund balances at 31 December 2016 are represented by:	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	244	-	244
Current assets	138,459	275,315	413,774
Creditors: amounts falling due within one year	17,544	9,554	27,098
	121,159	265,761	386,920

14. Commitments under operating leases

	2016 £	2015 £
Land and buildings		
Within one year	12,800	12,800
Two to five years	38,400	51,200
	51,200	64,000





Principal Office:
6 Heathgate Place
Agincourt Road
London NW3 2NU
Tel. 44 (0)207 428 0055
www.gaiafoundation.org

Charity no: 327412

Design: www.kevinlloyddesign.co.uk
Photos: Jess Phillimore, Danilo Villafaña, and The Gaia Foundation