



# Annual Report and Financial Statements for the year ended 31 December 2017

Charity registration number 327412



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## Our Director & Team

### Liz Hosken

Executive Director

### Rowan Phillimore

Deputy Director; Head of Communications

### Dijana Malidza

Finance Manager

### Fiona Wilton

Sacred Lands & Wilderness; Earth Jurisprudence

### Tamara Korur

Monitoring, Evaluation & Learning

### Neil Munro

UK & Ireland Seed Sovereignty Programme

### Angela Thomas

Administrator & Finance Assistant

### Hannibal Rhoades

Communications; Beyond Extractivism

### Francesca Price

Communications; Seed & Food Sovereignty

### Mersha Yilma

Earth Jurisprudence consultant

We would like to acknowledge and express our thanks to: i) the staff who have moved on from Gaia during 2017, and wish them well with their future careers - **Carine Nadal** and **Joseph Lambert** (Earth Jurisprudence & Legal Research); ii) International Associates & Advisors for their inputs and guidance; iii) our wonderful **interns and volunteers** for their enthusiastic and skilled collaboration; iv) new **Regional Coordinators for the UK & Ireland Seed Sovereignty Programme**.

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

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

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

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

**Roger Northcott,**  
Trust Secretary

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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 Tewolde Berhan Egziabher,**  
Former General Manager, Environmental Protection Authority, Ethiopia

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

**Dr Martín 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

**Dr 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

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

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

**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,**  
Former Minister for the Environment, Colombia

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

**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.

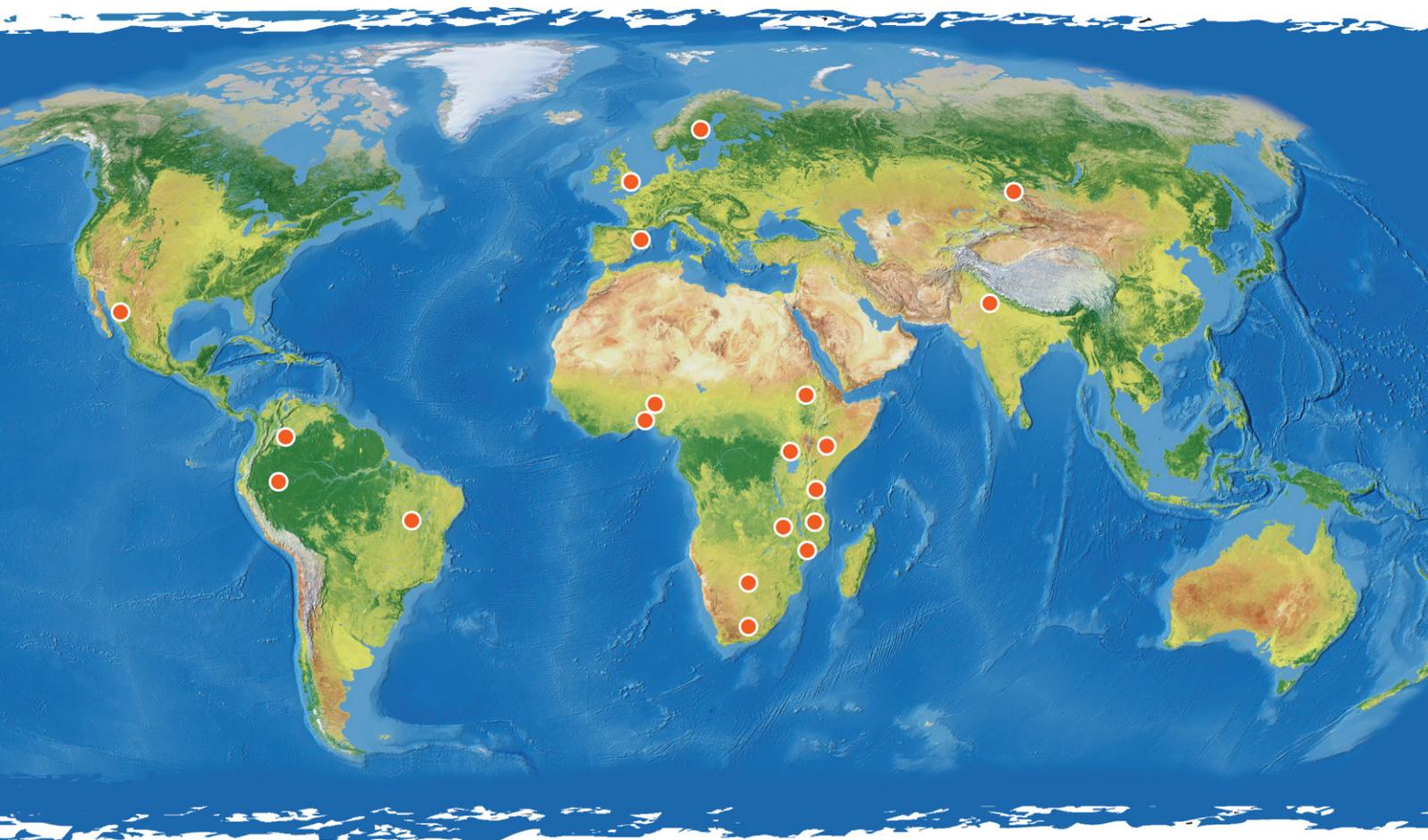
*Gaia is the name of the ancient Greek Mother Goddess Earth, and also the name of James Lovelock's 'Gaia Hypothesis', which recognizes that our Earth is a living, self-regulating whole.*



## 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, Body Wise, Comic Relief, Dr Bronner, Esmée Fairbairn Foundation, Frances Libertés, Institute of International Education, Karibu Foundation, New Hampshire Charitable Foundation and Putnam Foundation, Nutiva, Open Society Foundations, Peter Hesse Foundation, Planet Heritage Foundation, Roddick Foundation, Rockefeller Philanthropy Advisors, Rufford Foundation, Sherwood Forest, Swift Foundation, The Sheepdrove Trust, 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 2017

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

#### Trainings for Transformation - reviving traditional ecological knowledge & practices, protecting sacred natural sites, and re-connecting with the Earth

Gaia's Community Ecological Governance (CEG) programme has continued to deepen work with partners and communities to revive their ecological knowledge and practices in five African countries.

Uganda has been a particular focus this year. In March, for example, Gaia co-hosted a community learning exchange with our local Ugandan partner, NAPE, with community members from four areas in the Albertine Graben region - Buliisa, Kabaale, Khagiya and Kaiso-Tonya. Learning exchanges enable communities to share how their journey of reviving their traditions and restoring their ecosystems – including their indigenous seed diversity, their traditional agricultural knowledge and their sacred natural sites. This region is under threat from oil extraction, which would devastate the precious great lakes system and the livelihoods of these local communities. After two years of accompaniment, women are taking the lead in restoring their traditional seed diversity and farming systems so that they can cope better with climatic changes - enhancing diversity and improving their seed and food sovereignty. The custodians of sacred sites are practicing the required rituals which is helping to heal the land. They are also in the process of rebuilding their clans and their governance systems. Through the community dialogues we are seeing how the bio-cultural diversity of this area is weaving back together again.

In Benin, we are working alongside local organisation GRABE-Benin and guiding their community work for the revival of traditional knowledge and practices and protection of sacred forests. A visit by some of the Gaia team, in August, included an induction training with the Hlí community, in Djomon.

*Asha Fambe, a smallholder farmer from Kabaale, is involved in reviving knowlege, seed and practice in Uganda. "Since I have been participating in the dialogues I have been hunting for seeds and beginning the revival process." Asha has now planted half an acre of indigenous millet seed, and she has found, planted and exchanged a 'lost' traditional variety of cassava and is looking for others.*



Challenges faced by Hli and other communities include the erosion of traditional knowledge (Voudoun), cultural heritage, and the increasing fragility of their sacred forests. Gaia's trainings encouraged the community, who are eager to revive the potency of their practices, to expand their sacred forest to its original size and to restore their traditional seed diversity, as priorities. This training was followed by a visit to the Bonou Kingdom further up the Ouémé River basin, for an exchange between four communities - Hli, Lindja-Dangbo, Zêkpon, Gnanhouizoun and Gbevozoun – all committed to restoring their nearly destroyed sacred forests and reviving cultural knowledge and practices. As in Uganda these learning exchanges are an important catalyst to encourage the communities to keep going on their journey of restoring life to its former resilience – even when things get tough, they remember they are not alone.



This year saw the graduation of Africa's first ever Earth Jurisprudence (EJ) practitioners - a small group of civil society leaders, from Benin, Kenya, Ethiopia, Uganda, South Africa and Zimbabwe, who have completed Gaia's in-depth, three-year training. At an emotive ceremony near to Mount Kenya, the new EJ graduates were blessed by elders from the Kikuyu, Maasai and Tharaka tribes.

Africa's first EJ practitioners are now acting as mentors to a new group of African trainees, who hail from Zimbabwe, Benin, Cameroon, South Africa, Ethiopia and Uganda.

Gaia was also a key player in bringing Earth Jurisprudence to the fore with the United Nations (UN), helping orchestrate a full-day of dialogue at the UN Headquarters on Friday 21st April, with governments, UN agency representatives and civil society. This 7th Interactive Dialogue of the UN General Assembly on Harmony with Nature, held in celebration of Mother Earth Day, had 'Earth Jurisprudence' as its overall theme. Gaia's Director was one of the key panellists - alongside Ministers from Bolivia and Ecuador – and presented on our 'trainings for transformation' with communities, civil society and change-makers across Africa.

## Building a robust organic Seed System in the UK and Ireland

This year saw the official launch of our UK & Ireland Seed Sovereignty Programme, which will run until summer 2020 and is designed to increase the amount of organic, agroecological seed available in the UK.

Neil Munro – formerly the Head of the Heritage Seed Library at Garden Organic – joined the Gaia Team in March to head up the programme, and in August we secured 3-year funding from Esmée Fairbairn Foundation to support the programme, adding to the A Team Foundation's grant. By December, five Regional Coordinators - from Western and Eastern England, Scotland, Ireland and Wales - were in place, ready to step into action in 2018 supporting the development of seed hubs across the UK and Ireland, training growers and communicating with a wider audience around the critical importance of seed diversity. The programme will be working alongside partners from across the food movement – from the Landworkers Alliance to the Seed Cooperative, the Soil Association to the Irish Seed Savers.



## Advocating for just and viable solutions for humans and the Earth

### Towards Africa-wide protection of Sacred Natural Sites

We were delighted with a major policy achievement for sacred natural sites, thanks to our advocacy work with the African Commission for Human and Peoples' Rights (ACHPR). A new African Commission Resolution (ACHPR/Res. 372 (LX)) , initially drafted by Gaia, responded to a 2015 Statement by African Custodians of Sacred Natural Sites and the joint Gaia/African Biodiversity Network report A Call for Legal Recognition of Sacred Natural Sites and their Customary Governance Systems. The Resolution was passed at the African Commission's 60th Ordinary Session, in May 2017. Commissioner Soyata Maiga (ACHPR Chairperson) commented that it "heralds a new chapter in Africa's acknowledgement of sacred natural sites and the customary rights of the custodians who have protected them for generations."

The new resolution increases the pressure on African States to recognise and protect sacred natural sites, territories and custodial governance systems; opens the door to legal proceedings against violators of sacred natural sites and territories who would otherwise act with impunity; and acts as a platform to develop national and legally binding international legislation on sacred natural sites and territories.

In 2018, we will work with African partners and the ACHPR Working Group on Indigenous Peoples/Populations, on implementation of Resolution 372 - to provide tools, training and guidance on how to initiate and then escalate dialogue with national departments and regulatory bodies and call for national laws and policies for the protection of sacred natural sites and the rights of traditional custodians.

In Brazil, Yorenka Tasori (Wisdom of the Creator), Gaia supported the indigenous organisation APIWTXA, led by Ashaninka Leader Benki Piyäko, to strengthen the culture and ability of the community to protect their places of origin. This was exciting for us to reconnect with the Ashaninka, who are one of the first indigenous communities who Gaia visited and worked together with in the 1980's. The aim is to strengthen ties between the Ashaninka of Brazil and Peru, and work jointly for the revitalization of their culture and the protection of their territories. A pilgrimage to the hills of the Cerro de la Sal and the Sacred Valley of Pakitzapango (House of the Eagle), considered the birthplace of the Ashaninka people, and visual documentation will contribute to a future project for the recognition of these sites as cultural heritage of the Ashaninka.

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

Gaia has supported Yes to Life No to Mining (YLNM) since its launch, helping build the web-platform, enabling funding and offering organising and coordination capacity. In March, thanks to Karibu Foundation support, YLNM regional coordinators met in Galicia for the network's first ever strategy meeting.

*..sincere gratitude for taking the initiative and spearheading the process of drafting the Resolution on the Protection of Sacred Natural Sites and Territories, which I hope marks the beginning of a close and fruitful collaboration”.*

(Commissioner Soyata Maiga,  
Chairperson of the African  
Commission's Working Group on  
Indigenous Populations/Communities)



*In Defence of Life*, Gaia's landmark film following communities resisting mining in Colombia, Philippines, Romania and South Africa, is now available in Spanish, and has proved another well-received tool for raising public awareness. Gaia supported people's network Amianan Salakniban, in the Philippines, to take *In Defence of Life* to mining-threatened communities, universities and disaster preparedness seminars throughout the region of Northern Luzon. Through Amianan's excellent community organising efforts, to-date the film and its critical messages are reaching the most affected people.

New this year, Gaia has begun work on an initiative called 'Ojuso', with Yansa and the Swift Foundation. Together our aim is to research, expose and begin to address the possible unintended consequences of the transition to renewable energy. Unless post-extractive approaches and circular economic models are embraced, this transition could lead to a massive increase in the extraction of non-renewable minerals and metals. Ojuso is an effort to get community engagement right and to strengthen accountability and revisioning of the renewable energy economy.

We took this same message to the UN Climate Change negotiations, COP23, in Bonn. Joined by PlanetPledge (an initiative of the Leonardo DiCaprio Foundation) and WoMin (African Women Unite Against Destructive Resource Extraction), we held a lively session with delegates on achieving socially and ecologically beneficial renewable energy systems through community engagement.

Back in the UK, Gaia collaborated with the London Mining Network and War on Want to coordinate a series of events and actions drawing attention to the annual Mines & Money Conference in London, held in November. We enabled Camila Mendez from Colombia and Enteng Bautista from the Philippines to participate. Both are frontline defenders supporting communities against the extractive industries.

Active community engagement for moving Beyond Extractivism, received a boost from Comic Relief support for Promoting community-based, women-led development and governance systems in Africa. Once baseline studies have been carried out, the aim is to work with local communities, building resilience and exploring renewable energy options.

## We Feed the World: putting the spotlight on regenerative agriculture & and the role of small-scale farmers

Through Gaia's international photographic project, We Feed the World, we have covered stories of small farmers in Bolivia, Kenya, Indonesia, Zimbabwe, Nevada, Slovakia, Scotland, England, Brazil, India and Georgia. This year, thanks to grants from the A Team Foundation and Roddick Foundation, among others, world-renowned photographers such as Nick Ballon, Omar Victor Diop and Sophie Gerrard joined the roll call. We have now reached our target of 50 case studies, highlighting the successes of agroecological farming and small family farmers from all continents.

As part of the We Feed the World initiative, Gaia is working with the global food movement, including La Via Campesina, GRAIN and the ETC group, to design an advocacy campaign and call to action pressuring governments to sign onto the UN Declaration on Peasant's Rights in 2018. We have engaged a number of ethical food and consumer brands, including Divine Chocolate, Dr Bronners, Nutiva and Neal's Yard Remedies, to sponsor the exhibition and campaign, along with new donors at the nexus of arts and the environment.

*In Colombia, Mariana Gomez, YLNM Regional Coordinator, has been supporting popular consultations on mining – and sharing Gaia's printed and audio-visual materials widely.*

*In March, the people of Cajamarca voted to say NO to the world's largest gold mine being built in their territory, with a resounding 97.92% majority. Other municipalities are following suit.*



In 2018 we will begin the communications strategy, supported pro-bono by Bristol based agency Greenhouse PR, and packs of a selection of the images will be sent to all the farming communities featured in the project so that they can display the exhibition in their local area, using it as a springboard to engage others, celebrate their successes or for their own strategic advocacy purposes.

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

In South Africa, our longstanding partner Usiko Stellenbosch has been operating for seventeen years now, providing support for disadvantaged youth (ages 12–19) at risk to truancy, school dropout or conflict with the law. Through mentoring, wilderness and environmental experiences, educational and skills development, and rites of passage that assist youth to heal from their traumas, the work enables youth to find their identity and their true place in society and our planet, and to become caring and responsible adults. This year, Usiko dealt with its largest group yet for Crime Diversion, which speaks to the rising number of youth involved in criminal activity. Comic Relief has renewed its grant for Usiko's work on a school diversion programmes, and approved a three-year grant for working with women in gangs, run by Usiko with two local partners, Ihata Shelter for Abused Women and the Ruben Richards Foundation, reaching over 3,300 school learners and adult women.

*“Usiko Stellenbosch changed my way of thinking and how to face life. If it wasn't for Usiko I would have been in jail.”*

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

Learning opportunities in the UK were achieved through a trilogy of Gaia events, entitled 'Hopeful Solutions & Regenerative Pathways', launched in November. Author and journalist George Monbiot discussed his new book *Out of the Wreckage – A New Politics in an Age of Crisis*, followed later in the month by Shaun Chamberlin discussing the life and work of former Hampstead resident and friend of Gaia, David Fleming, and his posthumous book *Lean Logic*. In early 2018 the trilogy will conclude with *Reclaiming Politics at the Local Level*, a talk by *Flatpack Democracy* author Peter Macfadyen and his wife Annabelle, alongside Guardian journalist Susanna Rustin.



## Sharing good practice to build a critical mass for systemic change

Gaia's new website was officially launched in early October, bringing to life our four thematic areas plus regularly updated news and social media. Our Seeds of Freedom website remains an important go-to site for the voices of rural women in Africa and their perspective on seed – including the sacredness of seed, which symbolises life's regenerative capacity. These voices join the dots between land, biodiversity, spirituality, climate, the nutritional needs of the family and the cultural practices of the community in relation to ancestral lands. New websites are also under development for the UK & Ireland Seed Sovereignty Programme and We Feed the World.

As interest grows in our work, especially in the field of Community Ecological Governance - revival of indigenous knowledge and biocultural diversity - members of the Gaia team were invited to write articles for leading journals such as Farming Matters, Landscape, Intercontinental Cry, the Biodynamic Journal, Ecological Citizen, Resurgence and Ecologist, and the UK Food Ethics Council, and present at international fora throughout the year.

Gaia's Trainings for Transformation in Africa were highlighted in the UN Secretary General's 8th report on Harmony with Nature published in August, which states that "Human well-being is inextricably linked to the well-being of the Earth, and therefore the Earth's right to a healthy environment is equally important if human rights are to be protected".

## Strengthening the resilience of Gaia and our global network

### Building new partnerships

New partnerships have been emerging in different continents, that strengthen Gaia's work in all our thematic areas. Some have been nurtured through linking with like-minded organisations on the We Feed the World global photographic initiative, and the UK & Ireland Seed Sovereignty Programme. Others include: Snowchange Cooperative, a pan-Arctic alliance of indigenous and traditional peoples, who are leading inspiring work on indigenous/traditional knowledge-led ecological restoration of mining-affected areas; and OCC (Organisation for Cetacean Conservation) in Uruguay, who are leading campaigns for healthy oceans, marine conservation, and putting a halt to the devastating impact of illegal, unregulated and unreported fishing in the Southern Atlantic.

### Capacity building for Gaia and Partners

Gaia continues to provide legal, advocacy and communications support, and trainings for communities and civil society groups, and we are privileged to be able to work alongside a global network of partners - supporting their excellent work, helping build capacity, and strengthening alliances. This year, we have worked closely with EarthLore Foundation and Usiko, in South Africa, AFRICE in Uganda, GRABE in Benin and Gaia Amazonas in Colombia, including on funding applications, reporting or monitoring and evaluation. In May, Usiko carried out a Wilderness course for another Gaia partner, the African Biodiversity Network (ABN).

### Organisational resilience

Gaia's financial resilience continues to be a priority. We continue to monitor political changes, especially in UK, Europe and USA, and funder dynamics to help to ensure that we are up-to-speed on the trends in philanthropy. Participation in the EDGE-Europe funders meeting in Barcelona, Environmental Funders Network events, and the Global Alliance for the Future of Food conference in Paris, have been useful networking fora. Gaia is also preparing for the UK's General Data Protection Regulation (GDPR) and ensuring risk mitigation strategies.

We are delighted to be working alongside new funders this year, such as Esmée Fairbairn, and to have renewed grants from existing funders, such as A Team, Synchronicity Earth, Swift Foundation, Tudor Trust, Open Society Foundations and Comic Relief, who all 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.

A 4-day team retreat, in May, was a chance for our small team to breathe and catch-up, with time for reflections and planning, early morning wild swimming and meditations; while the demands for extra capacity from our growing programmes have been partly offset thanks to a new intake of skilled and dynamic interns.

## Summary of our plans for 2018

### **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, French and other languages. We will continue to share and circulate these materials widely.
- A new, online 'toolbox' of materials will be launched, for engaging both audiences from community to policy-level, looking 'beyond extractivism' and with a particular focus on water.
- The launch of a new report will delve into the impacts from our increased use of electronic gadgets and the internet, and encourage practical steps to re-connect with the Earth.

### **2. Contribute to an agro-ecological seed system in the UK and Ireland.**

- Gaia will support the development of seed hubs and training growers across the UK and Ireland - through regional coordinators from Western and Eastern England, Scotland, Ireland and Wales.
- We will communicate with a wider audience around the critical importance of seed diversity, working alongside a diverse group of partners from across the food movement, and a plethora of independent farmers and growers.

### **3. Prioritise seed diversity for climate change resilience, revalorise women seed custodians and small family farmers, and contribute to the growing food sovereignty movement.**

- Gaia's 'trainings for transformation' will build the capacity of communities, civil society groups and coalitions across Africa, to scale-up the revival of indigenous knowledge and practices, prioritising seed diversity.
- We Feed the World will have a public launch, a London exhibition and parallel smaller exhibitions, raising awareness through agro-ecology stories, local farmers and images from some of the world's top photographers.
- Our trilogy of seed films, published reports and a growing portfolio of stories of change will increase understanding of the roles of traditional knowledge and farming systems, and women seed custodians.

### **4. Training Earth Jurisprudence (EJ) practitioners, and guiding actions with youth, local communities, civil society groups and influencers to restore a respectful relationship with the Earth.**

- We will deliver another year of Gaia's 3-year training - residential sessions (in South Africa and Benin), assignments, mentoring - for a second group of African EJ practitioners, equipping them with conceptual and practical tools.
- The African EJ movement will grow through the provision of regular information, updates, news mailouts, research and analysis of legal precedents, and linking with global initiatives such as the UN Harmony with Nature.
- EJ graduates (in Benin, Ethiopia, Kenya, Uganda, Zimbabwe and South Africa) will be supported to accompany local communities in reviving customary laws, indigenous seed and knowledge, and ecological practices.
- Gaia will accompany and support the work of partners engaging with youth on restorative justice, bio-cultural heritage revival and wilderness experience.

### **5. Collaborate with grassroots partners, communities and policy-makers for the protection of indigenous sacred natural sites and the recognition of custodian rights.**

- We will work with the African Commission on Human and People's Rights (ACHPR), to implement Resolution 372 for the protection of Africa's sacred natural sites and customary governance systems.
- An African model law for the protection of sacred natural sites will be drafted, with a view to securing its passage through the African Commission.
- The goal of protected and community conserved territories to be off-limits for extractive industries, recalling IUCN recommendation 102, will be advanced with local partners and policy influencers.

**6. 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.**

- As Europe coordinator and host organisation for Yes to Life No to Mining (YLNM), we will continue to nourish the movement.
- Regional YLNM coordinators will seek to influence public debate on alternatives to extractivism, raise awareness of the need for community engagement in renewable energy solutions, and share our new Water is Life 'toolbox'.
- Gaia will carry out collaborative research into the impact of renewables on mining and minerals, and organise discussions on 'beyond extractivism'.
- Through engagement in strategic projects, such as calling a halt to IUU fishing in the South Atlantic or critical analysis of oil mining in Uganda, Gaia will also seek to raise awareness of the rights of Nature.

Cross-cutting to our 2018 plans, 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.

## Financial results for 2017

The results for the year are shown on the Statement of Financial Activities on page 21.

### Income

In 2017 Gaia received £909,710 total income, an increase of 32% from the previous year (2016: £690,850).

Restricted income amounted to £836,962 (2016: £545,529), or 92% of Gaia's total income (2016: 79%). Unrestricted income amounted to £72,748 (2016: £145,321).

### Expenditure

Total expenditure in the period was £ 866,721 (2016: £830,193) an increase of 4%. Gaia carries out activities directly and through grants to partner organisations. In 2017 Gaia disbursed £310,796 to partners in grants (2016: £285,366) representing 36% of total expenditure (2016: 41%).

Costs of raising funds amounted to £20,211 which is 48% less than in the previous period (2016: £38,895).

### Financial position at the end of the year

Restricted funds carried forward were £303,732 (2016: £265,761) and unrestricted funds balance at the end of the year was £126,177 (2016: £121,159).

The unrestricted fund balance represents just over three months anticipated expenditure (excluding grants and direct project activities) in 2018, 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. Gaia considers that keeping the reserve at the current level of £126,177 is sufficient given that restricted funds carried forward to be expended in the following year also include funds that are to be allocated towards the fixed costs in line with the funder agreements.

The unrestricted funds balance at 31 December of £126,177 are fully regarded as free reserve, as no funds are tied up in tangible fixed assets.

The forecast for three months of fixed cost cash payments in 2018 is totalling £122,250. 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 considers fit to do so to ensure that all relevant skills and experience are represented on the Board. Our policy on induction of new Trustees is to ensure that all new Board members are provided with background documentation on Gaia and their responsibilities. Training is provided for all trustees on an ongoing basis as required.

## Risk Management

All of the charity's significant activities are subject to a risk review as part of the initial project assessment process, prior to 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 risk has been mitigated by applying for and securing further general support funding; and
- The risk of partners not delivering projects on time has been mitigated by regular monitoring calls with them, visits by Gaia's director and quarterly reporting timeframe on projects.

## 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 1st May, 2018.



Edward Posey  
(Director of Gaia Trustee Ltd)

# Independent Auditors' Report to the Trustees of The Gaia Foundation

## Opinion

We have audited the financial statements of The Gaia Foundation (the 'charity') for the year ended 31 December 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 31 December 2017 and of its 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.

## 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 Auditor's 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

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

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

## Responsibilities of Trustees

As explained more fully in the trustee's responsibilities statement set out on page 18, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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 trustees are 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and regulations made or having effect thereunder. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's Ethical Standard. Our audit work has been undertaken so that we

might state to the charity's trustees those matters 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. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Mazars LLP

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

Date 11 May 2018

Mazars LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# Statement of Financial Activities

## For the year ended 31 December 2017

INCOME & EXPENDITURE		Unrestricted Funds	Restricted Funds	Total 2017	Total 2016 (Note 2)
		£	£	£	£
<b>INCOME FROM:</b>					
Donations	(Note 3)	69,776	836,962	906,738	689,042
Charitable activities		2,959	-	2,959	1,788
Other income		13	-	13	20
<b>TOTAL INCOME</b>		<b>72,748</b>	<b>836,962</b>	<b>909,710</b>	690,850
<b>EXPENDITURE ON:</b>					
Raising funds		18,360	1,851	20,211	38,895
Charitable Activities					
Ecological & Community Resilience		13,873	340,345	354,218	302,591
Advocacy & Outreach		15,581	139,608	155,189	104,055
Learning Opportunities		6,506	234,677	241,183	207,750
Good Practice & Innovation		10,695	7,733	18,428	81,582
Strengthening Networks		2,715	74,777	77,492	95,320
<b>TOTAL CHARITABLE ACTIVITIES</b>		<b>49,370</b>	<b>797,140</b>	<b>846,510</b>	791,298
<b>TOTAL EXPENDITURE</b>	(Notes 4, 5, 6, 7)	<b>67,730</b>	<b>798,991</b>	<b>866,721</b>	830,193
<b>NET MOVEMENT IN FUNDS</b>		<b>5,018</b>	<b>37,971</b>	<b>42,989</b>	(139,343)
Reconciliation of funds:					
<b>Fund balances at 01 January 2017</b>		121,159	265,761	386,920	526,263
<b>FUND BALANCES AT 31 December 2017</b>		<b>126,177</b>	<b>303,732</b>	<b>429,909</b>	386,920

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 2017

		2017	2016
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	(Note 8)	-	244
<b>CURRENT ASSETS</b>			
Debtors	(Note 9)	17,370	118,629
Cash		<b>437,919</b>	295,145
<b>TOTAL CURRENT ASSETS</b>		<b>455,289</b>	413,774
<b>CREDITORS</b>			
(amounts falling due within one year)	(Note 10)	<b>25,380</b>	27,098
<b>NET CURRENT ASSETS</b>		<b>429,909</b>	386,676
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>429,909</b>	<b>386,920</b>
<b>THE FUNDS OF THE CHARITY</b>			
Restricted funds	(Note 11)	<b>303,732</b>	265,761
Unrestricted funds		<b>126,177</b>	121,159
<b>Total charity funds</b>	(Note 13)	<b>429,909</b>	386,920

The Financial Statements were approved by the Trustee and signed on its behalf on 1st May, 2018.

Edward Posey  
(Director of Gaia Trustee Ltd)

Cecilia Crossley  
(Director of Gaia Trustee Ltd)

## Statement of Cash Flows

### For the year ended 31 December 2017

		<b>Total 2017</b>	Total 2016
		<b>£</b>	£
<b>Net cash from operating activities</b>	(Note 12)	<b>142,774</b>	1,920
<b>Cash flows from investing activities:</b>		<hr/>	<hr/>
Purchase of equipment		-	-
<b>Net cash used in investing activities</b>		<hr/> -	<hr/> -
Change in cash and cash equivalents in the reporting period		<b>142,774</b>	1,920
Cash and cash equivalents at the beginning of the reporting period		<b>295,145</b>	293,225
Change in cash and cash equivalents due to exchange rate movements		<b>4,269</b>	(7,125)
<b>Cash and cash equivalents at the end of the reporting period</b>		<hr/> <b>437,919</b> <hr/>	<hr/> 295,145 <hr/>

# Notes to the accounts

## For the year ended 31 December 2017

### 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 2017

### 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 income for the year.

## Notes to the accounts (continued)

### For the year ended 31 December 2017

## 2. Statement of Financial Activities 2016 by Funds

<b>INCOME &amp; EXPENDITURE</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>
<b>INCOME FROM</b>		
Donations	143,513	545,529
Charitable activities	1,788	-
Other income	20	-
<b>TOTAL INCOME</b>	<b>145,321</b>	<b>545,529</b>
 <b>EXPENDITURE ON:</b>		
Raising funds	31,088	7,807
Charitable Activities		
Ecological & Community Resilience	8,627	293,964
Advocacy & Outreach	36,506	67,549
Learning Opportunities	10,967	196,783
Good Practice & Innovation	13,556	68,026
Strengthening Networks	10,753	84,567
<b>TOTAL CHARITABLE ACTIVITIES</b>	<b>80,409</b>	<b>710,889</b>
 <b>TOTAL EXPENDITURE</b>	<b>111,497</b>	<b>718,696</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>33,824</b>	<b>(173,167)</b>
Fund balances at 01 January 2016	87,335	438,928
<b>FUND BALANCES AT 31 December 2016</b>	<b>121,159</b>	<b>265,761</b>

## Notes to the accounts (continued)

### For the year ended 31 December 2017

### 3. Donations

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

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b>Individual donations</b>	8,250	2,416	<b>10,666</b>	35,808
<b>Legacies</b>	-	-	-	20,998
<b>Grants from Government bodies, Trusts, Foundations and NGOs</b>				
Comic Relief	-	267,478	<b>267,478</b>	-
European Commission	-	-	-	3,623
The Planet Heritage Foundation	-	-	-	44,177
The Swift Foundation	36,526	-	<b>36,526</b>	32,924
Tudor Trust	25,000	-	<b>25,000</b>	25,000
Esmée Fairbairn	-	45,000	<b>45,000</b>	-
Open Society Initiative	-	91,441	<b>91,441</b>	-
Rockefeller Philanthropy Advisors	-	54,896	<b>54,896</b>	-
Open Society Initiative for Southern Africa	-	72,840	<b>72,840</b>	121,176
Open Society Initiative for Eastern Africa	-	-	-	81,062
New Hampshire: Putnam Family Foundation	-	37,764	<b>37,764</b>	34,196
Karibu Foundation	-	-	-	15,924
Other grants	-	265,127	<b>265,127</b>	274,154
<b>Total donations</b>	<b>69,776</b>	<b>836,962</b>	<b>906,738</b>	<b>689,042</b>

## Notes to the accounts (continued)

### For the year ended 31 December 2017

#### 4. Charitable Activities

Expenditure	Raising funds	Ecosystem & Community Resilience	Advocacy	Providing Learning Opportunities	Good Practice Sharing	Strengthening Networks	Support costs to apportion	Total	2016
							(Note 4b)		
Grants (Note 4a)	-	93,135	-	185,860	475	31,326	-	<b>310,796</b>	285,366
Office cost	231	1,401	349	50	-	49	38,847	<b>40,927</b>	43,857
Staff cost	6,977	92,060	69,551	5,256	8,503	18,701	21,021	<b>222,069</b>	201,977
Consultants & professional fees	8,298	62,501	30,996	45,217	2,604	8,073	9,791	<b>167,480</b>	189,101
Communication & IT	136	1,499	170	16	-	-	11,540	<b>13,361</b>	15,930
Travel & Subsistence	753	39,971	6,599	1,933	-	8,856	1,616	<b>59,728</b>	56,275
Conferences & Venues	1,966	10,461	755	736	-	-	-	<b>13,918</b>	14,033
Public Engagement	40	480	29,083	717	3,720	10	123	<b>34,173</b>	30,779
Foreign exchange (gains)/losses	-	1,380	-	-	-	441	2,448	<b>4,269</b>	(7,125)
	18,401	302,888	137,503	239,785	15,302	67,456	-	<b>866,721</b>	830,193
Re-allocation of support cost (Note 4b)	1,810	51,330	17,686	1,398	3,126	10,036	(85,386)	-	-
<b>Total Expenditure</b>	<b>20,211</b>	<b>354,218</b>	<b>155,189</b>	<b>241,183</b>	<b>18,428</b>	<b>77,492</b>	-	<b>866,721</b>	<b>830,193</b>
2016	38,895	302,591	104,055	207,750	81,582	95,320	-	830,193	-

## Notes to the accounts (continued) For the year ended 31 December 2017

### 4a. Grant funding activities

Partner organisation	Ecosystem & Community Resilience	Providing Learning Opportunities	Good Practice Sharing	Strengthening Networks	Total 2017 £	Total 2016 £
African Biodiversity Network, Kenya	6,786	-	-	-	6,786	-
USIKO, South Africa	-	185,860	-	-	185,860	16,894
MELCA- Ethiopia, Ethiopia	-	-	-	-	-	176,896
NAPE, Uganda	39,164	-	-	-	39,164	1,408
ANARDE, Uganda	22,942	-	-	-	22,942	-
GRABE-Benin, Benin	5,080	-	-	784	5,864	30,260
NAWAD, Uganda	6,626	-	-	-	6,626	13,379
The Womin Alliance Trust, South Africa	12,537	-	-	-	12,537	14,524
Other grants	-	-	475	30,542	31,017	32,005
<b>Total grants</b>	<b>93,135</b>	<b>185,860</b>	<b>475</b>	<b>31,326</b>	<b>310,796</b>	<b>285,366</b>

### 4b. Support costs

All support costs of £85,386 (2016: £ 76,970) are apportioned between the areas of work on the basis of the staff headcount and include the governance costs of £7,082 (2016: £8,451).

Governance costs include the audit fee of £6,300 (2016: £6,120).

Support costs to apportion	Raising funds £	Ecosystem & Community Resilience £	Advocacy & Outreach £	Providing Learning Opportunities £	Good Practice Sharing £	Strengthening Network £	Total £
Governance	150	4,257	1,467	116	259	833	<b>7,082</b>
Communication & IT	244	6,927	2,387	189	422	1,354	<b>11,523</b>
Finance	452	12,807	4,413	349	780	2,503	<b>21,304</b>
Facilities	786	22,296	7,682	607	1,358	4,359	<b>37,088</b>
Human Resources	178	5,043	1,737	137	307	987	<b>8,389</b>
<b>Total</b>	<b>1,810</b>	<b>51,330</b>	<b>17,686</b>	<b>1,398</b>	<b>3,126</b>	<b>10,036</b>	<b>85,386</b>
2016	3,307	33,483	20,255	2,811	4,961	12,153	76,970

## Notes to the accounts (continued) For the year ended 31 December 2017

### 5. Trustees

No trustees received any remuneration for their services as Trustee during the year. Reimbursement of expenses amounting to £325 (2016: £92) were paid during the period to 1 trustee (2016: 1 trustee). See note 6 in relation to payments made to trustees (Related Parties Transactions).

### 6. Related Parties

During the year, the following related party transactions took place: Jules Cashford received £750 (2016: £387) and Abudulai Sulemana received from The Gaia Foundation £500 (2016: NIL) for consultancy services during the year.

### 7. Staff costs

	2017 £	2016 £
<b>Employee costs during the year:</b>		
Salaries	202,466	184,785
National insurance	17,591	15,636
Pension	1,167	414
Other staff related costs	845	1,142
<b>Total staff costs</b>	<b>222,069</b>	<b>201,977</b>

The average number of full-time equivalent employees during the year was 6 (2016: 8), with the average number per headcount during the year being 11 (2016: 10). The senior management, identified as the Director, the Head of Communication and the Finance Manager, were paid total £117,964 (2016: £101,017). The pay reward has been recommended and approved by the board.

### 8. Tangible Fixed Assets

	Fixtures, fittings and computer equipment £
<b>Cost</b>	
As at 01 January 2017	36,468
Additions	-
<b>As at 31 December 2017</b>	<b>36,468</b>
<b>Depreciation</b>	
As at 01 January 2017	36,224
Charge for the year	244
<b>As at 31 December 2017</b>	<b>36,468</b>
<b>Net book value</b>	
<b>As at 31 December 2017</b>	<b>-</b>
At 31 December 2016	244

## Notes to the accounts (continued) For the year ended 31 December 2017

### 9. Debtors

	2017 £	2016 £
Grants receivable	266	106,824
Prepayments	10,777	9,159
Other debtors	6,327	2,646
<b>Total debtors</b>	<b>17,370</b>	<b>118,629</b>

### 10. Creditors

	2017 £	2016 £
Accruals	15,602	21,775
Other creditors		
Credit card	1,334	-
Creditors control account	2,671	2,222
HMRC (PAYE)	5,773	3,101
<b>Total creditors</b>	<b>25,380</b>	<b>27,098</b>

### 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 2017 £	Grants received £	Expenditure £	Balance at 31 December 2017 £
Comic Relief: USIKO Stellenbosch Young people at risk, wilderness experience	7,137	95,643	91,332	11,448
Comic Relief: USIKO Stellenbosch Girls in gangs	-	114,600	105,308	9,292
Comic Relief Promoting community-based, women-led development & governance	-	57,235	45,531	11,704
Rockefeller Philanthropy Advisors: OCC-Uruguay Overfishing & human rights abuses in the South Atlantic	-	54,896	8,189	46,707
The Planet Heritage Foundation Research, investigation and education	44,177	-	44,177	-
New Hampshire: Putnam Family Foundation Earth Jurisprudence Network and trainings	4,404	37,764	21,049	21,119
Esmée Fairbairn Seed and Food Sovereignty Programme UK & Ireland	-	45,000	21,158	23,842
Open Society Initiative Earth Jurisprudence Network and trainings	-	91,441	10,890	80,551
Open Society Initiative for Southern Africa Earth Jurisprudence Network and trainings	27,450	72,840	100,290	-
Open Society Initiative for Eastern Africa Sacred Natural Sites	86,322	-	86,322	-
Karibu Foundation Yes to Life No to Mining Network	15,902	-	15,902	-
Other restricted funds	80,369	267,543	248,843	99,069
	<b>265,761</b>	<b>836,962</b>	<b>798,991</b>	<b>303,732</b>

## Notes to the accounts (continued) For the year ended 31 December 2017

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

	2017 £	2016 £
<b>NET MOVEMENT IN FUNDS: Net income / (expenditure) for the reporting period (as per the statement of the financial activities):</b>	<u>42,989</u>	<u>(139,343)</u>
Adjustments for:		
Depreciation charges	244	808
Decrease in debtors	101,259	132,934
(Decrease) / increase in creditors	<u>(1,718)</u>	<u>7,521</u>
<b>Net cash provided by operating activities</b>	<u><b>142,774</b></u>	<u><b>1,920</b></u>

### 13. Analysis of net assets between funds

As at 31 December 2017 cash and debtors held as restricted funds amounted to £313,582. During 2017 The Gaia Foundation received grant income for projects that continue in to 2018. At the year-end these funds were held as restricted, to be applied to specific projects in 2018.

<b>Fund balances at 31 December 2017 are represented by:</b>	<b>Unrestricted funds</b> £	<b>Restricted funds</b> £	<b>Total</b> £
Current assets	141,707	313,582	455,289
Creditors: amounts falling due within one year	(15,530)	(9,850)	(25,380)
	<u><b>126,177</b></u>	<u><b>303,732</b></u>	<u><b>429,909</b></u>

### 14. Commitments under operating leases

	2017 £	2016 £
<b>Land and buildings</b>		
Within one year	<b>12,800</b>	12,800
Two to five years	<b>25,600</b>	38,400
	<u><b>38,400</b></u>	<u>51,200</u>





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Photos: Jess Phillimore, Danilo Villafaña, and The Gaia Foundation