

# **Forest Peoples Programme**

**Registered Charity No. 1082158**

**Company Registration No. 03868836**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2024**

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**FOREST PEOPLES PROGRAMME**  
**Year ended 31 December 2024**

**ADMINISTRATIVE INFORMATION**

<b>Trustees/Directors</b>	M Pimbert (Chair) R Halip (Co-Chair) S P Finn MJ Artist C Kalafatic P Kitelo P Borraz L Erickson (resigned 17 March 2025) R Williams S Roberts K Currey (appointed 15 January 2025)
<b>Secretary</b>	K Newman
<b>Principal Address and Registered Office</b>	1c Fosseyway Business Centre Stratford Road Moreton-in-Marsh Gloucestershire GL56 9NQ
<b>Statutory Auditor</b>	Crowe U.K. LLP 4th Floor, St James House St James Square Cheltenham Gloucestershire GL50 3PR
<b>Bankers</b>	NatWest Banbury Branch 1 Town Hall Buildings Bridge Street, Banbury OX16 5JS
<b>Key Management Personnel</b>	T Lomax C Doyle B Rault O Almas M L Henson A Perram H Tugendhat (resigned 17 April 2025)
<b>Charity Registration Number</b>	1082158
<b>Company Registration Number</b>	03868836

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2024.

### **OBJECTIVES AND ACTIVITIES**

The charitable objectives as set out in Forest Peoples Programme's (FPP) governing documents are 'To promote any charitable purpose for the benefit of indigenous and local peoples and other disadvantaged communities anywhere in the world who depend on forests for their livelihoods by enabling them to preserve, conserve and protect their environment and the prudent use of its resources, promoting human rights (as set out in the United Nations Declaration of Human Rights and subsequent United Nations conventions and declarations), and by the relief of poverty and improvement of the conditions of life of those communities'.

### **OUR VISION**

Forests are owned and controlled by forest peoples in ways that ensure sustainable livelihoods, equity and well-being based on respect for their rights, knowledge, culture and identities.

### **OUR MISSION**

FPP supports the rights of the peoples who live in forests and depend on them for their livelihoods. We work to create political space for forest peoples to secure their rights, control their lands and decide their futures.

#### **Our strategic goals to achieve this are:**

- Get the rights and interests of forest peoples recognised in laws, policies and programmes.
- Support forest peoples to build their own capacities to claim and exercise their human rights.
- Counter top-down policies and projects that threaten the rights of forest peoples.
- Promote community-based sustainable forest management.
- Ensure equity, counter discrimination and promote gender justice.
- Inform NGO actions on forests in line with forest peoples' visions.
- Link up indigenous and forest peoples' movements at the regional and international levels.

### **SUMMARY OF ACTIVITIES 2024**

To achieve FPP's vision our approach is to support the rights of peoples who live in tropical forests and depend on them for their livelihoods and the survival of their cultures. This includes working to open up political space (at local, national, regional and international levels) within which indigenous peoples and forest peoples' voices and priorities can be heard, in order to advance the assertion of their rights and the effective control of their lands, pursuant to deciding on and safeguarding their own futures. Self-determination, rights to lands, territories and resources, free, prior and informed consent, and gender justice are cross-cutting core principles that underline our work. An important step in 2024 was the completion of FPP's Strategic Framework Plan for 2025-2030, a document carefully informed by the wealth of knowledge, experience and horizon scanning by partners, staff, board and allies, to articulate how FPP's work achieves impact, and our strategic priorities for the next five years.

During 2024, we worked with indigenous peoples and forest peoples in Africa (Cameroon, Democratic Republic of Congo, Liberia, Kenya, Madagascar, Republic of Congo and Uganda), South and Central America & Caribbean (Antigua and Barbuda, Colombia, Costa Rica, Guyana, Panama, Peru, Suriname and Venezuela) and Asia and Oceania (Bangladesh, Indonesia, Malaysia, Philippines, Thailand and Tuvalu) described below under our programme themes (Legal and Human Rights (LHRP), Responsible Finance (RFP) and Environmental Governance (EGP)).

Highlights from those programmes result from strong collaborations with other actors, and first and foremost with the communities and peoples with whom FPP maintains often long-standing relationships of solidarity and expert support. In 2024 the focus of our LHRP & RFP teams on human rights impacts

in supply chains and legal approaches to drive supply chain accountability, had the positive outcomes of putting pressure on actors up and down corporate supply chains to meet their human rights responsibilities and the direct participation of indigenous people and forest peoples in global policy spaces. The provision of information materials for communities (including multimedia) to make self-determined choices in the complex arena of nature markets and carbon credit projects, and with all the streams of the Environmental Governance Programme feeding into the increased global spotlight on biodiversity loss and ecological resilience, emphasising the crucial role indigenous peoples' contribution and participation in these are, with FPP and partner participation at the Biodiversity COP16 in Cali, Colombia, a particular highlight.

### **The Legal and Human Rights Programme**

Throughout 2024 the Legal and Human Rights Programme continued to support indigenous peoples and forest peoples and civil society partners across the geographic and thematic portfolio of FPP's work, including through the operation of FPP's Strategic Legal Response Centre (SLRC).

The programme supported the deployment of strategic legal approaches to drive supply-chain accountability, and link supply-side compliance challenges with international and demand-side policy and regulatory measures. It also focused on supporting legal challenges to exclusionary conservation practices and carbon credit projects that fail to respect customary land tenure rights. In Indonesia, FPP and partners supported community members to file a lawsuit challenging oil palm and Geothermal Energy companies, for land confiscation and the damage to natural resources and to livelihoods. In Liberia FPP continued its focus on implementation of the Land Rights Act to stop oil palm expansion on a more permanent basis and ensure land rights and FPIC are respected in the context of threats posed by the expansion of conservation projects, oil palm plantations and carbon credit projects. FPP continued to provide legal support to Kichwa people in Peru to advance collective titling of their lands and regain rights over forest territories which they have long protected, but where the state is marketing the forest carbon in the Cordillera Azul National Park without their consent to some of the world's biggest oil companies. FPP and partners' support contributed to a Kichwa Indigenous community in the San Martin region of the Peruvian Amazon winning a landmark case for Indigenous peoples against exclusionary conservation. The decision of the Superior Court of Justice of San Martin ordered the titling of the Kichwa ancestral territory over areas within the Cordillera Azul National Park and forestry concessions. It also ordered consultations on the creation of the park and implementation of the community's right to benefit from conservation and REDD+ activities carried out in their territory. In Colombia, FPP provided legal assistance to the People of the Centre in the Middle Caquetá region in direct advocacy on Supreme Court Ruling STC4360 on the Future of Life in the Colombian Amazon. This involved FPP support to a virtual court hearing with rights holders participating from the territory with the High Court of Bogotá in June; and a direct meeting with the Ministry for Sustainable Development and the Presidential Office in the territory in December, achieving a one-off and unique agreement to enable three months of participatory work developing a People of the Centre Action Plan in 2025 for input to Colombia's Intergenerational Plan for Saving Life in the Amazon (PIVAC).

In the DRC, building on FPP's rights-based analysis of existing mining legislation FPP and partners conducted further analysis of the obligations of the State under its mining code and provided training to community representatives on the mining code. They also explored potential avenues for using complaint mechanisms in mining company home countries, such as Canada. FPP and partners also provided training for the Batwa on the African Commission Kahuzi-Biega decision upholding their rights. In addition, the SLRC helped fund a legal mission in the DRC into the crimes committed against the Batwa of Kahuzi Biega which resulted in the identification of victims and witnesses and the finalisation of the criminal investigation with charges brought against some Eco guards and FARDC soldiers.

In addition to providing legal support to partners through national legal processes, FPP's legal team supported the development of international jurisprudence and to increase pressure on governments to

respect the communities' rights. FPP's engagement with the UN Committee on the Elimination of Racial Discrimination (CERD) regarding the Bagyeli Indigenous Peoples in Cameroon (who are also taking a case at the national level) resulted in the Committee issuing an Urgent Action letter requesting that the government provide it with updated information on "steps taken to effectively protect the Bagyeli rights from any adverse impact from the concession granted to Cameroun Vert S.A, including measures adopted or envisaged to revoke the concession that affect the lands, territories or resources of the Bagyeli Indigenous Peoples until [their] free, prior and informed consent is granted". Likewise, engagement with CERD resulted in an Urgent Action letter to the Government of Guyana, calling for measures to investigate human rights violations, including threats and violence, against residents of the Chinese Landing indigenous peoples by miners and by law enforcement officers, and for meaningful participation of the indigenous peoples in the review of the 2006 Amerindian Act, with a view to obtaining free prior and informed consent.

FPP's legal team also provided submissions to UN bodies such as the Committee on the Economic Social and Cultural Rights on the development of its General Comment on the Environmental Dimension of Sustainable Development and Economic, Social and Cultural Rights and to a range of UN Special Procedures in relation to indigenous peoples and forest peoples' rights. FPP's legal team also supported representatives of indigenous peoples and Afro-descendant peoples from Peru, Colombia, Guyana to participate in a thematic hearing organised by the Inter-American Commission on Human Rights to highlight violations of their rights and collective territories due to the expansion of carbon markets and to call on the Commission to provide greater oversight of this issue.

FPP continued to expand its work across the four SLRC pillars, strategic litigation and legal reform, rapid legal response, capacity building, and strengthening the community of practice. Flexible support for the pursuit of strategic legal cases and legal reform at national and regional levels and the implementation of judgements was provided in several countries, including in Africa (the Democratic Republic of Congo, Republic of Congo, Cameroon, Kenya, and Uganda), in South America (Colombia, Peru, Guyana, Suriname, Costa Rica) and in Asia (in various provinces in Indonesia). The SLRC also enabled urgent legal responses for human rights defenders at risk in several countries, including Peru, Uganda, Colombia and Indonesia. The SLRC legal capacity building, training and facilitation of community assertion of customary law, including through the development of autonomous Free Prior and Informed Consent protocols and laws, continued in Indonesia, Colombia, Peru, Liberia, Kenya and Guyana. The SLRC also continued to focus on strengthening the global community of practice working on indigenous peoples' land rights in tropically forested countries in collaboration with networks and partners, and through expanded engagement with the UN Special Rapporteur on the Rights of Indigenous Peoples.

An example of the SLRC legal training was at the East Africa Community Assembly held in Uganda (for more details on the Assembly see Environmental Governance section below), which included training on legal strategies, drawing on experience of the SLRC in a range of cases before national courts, the Inter-American Court of Human Rights and the African Court of Human and Peoples Rights. The focus included how to ensure decisions are implemented and lead to genuine change on the ground. This provided an opportunity for the Batwa of Kahuzi-Biega in DRC, whose positive ruling from the ACHPR, issued in July 2024, requires their lands to be returned to them, to learn from the Mau Ogiek experience, and to plan for government failure to implement their decision. Likewise, the Ogiek of Mount Elgon shared their success in not only winning back the core part of their ancestral lands but also demonstrating their ability to conserve those lands. This helped bring hope and courage to all the communities participating.

The programme was supported in 2024 with grants from the Allen and Overy Foundation (now the A&O Shearman Foundation), Arcus Foundation, European Commission, File Foundation, Ford Foundation, Good Energies Foundation, the International Climate Initiative of the German Government (IKI), Land Tenure Facility (via APA), Packard Foundation, Rainforest Foundation US, Rainforest Fund, SAGE

Fund, Sall Family Foundation, Sobrato Foundation, SwedBio at the Stockholm Resilience Centre, the Waterloo Foundation and Wellspring.

### **The Responsible Finance Programme**

Under the Responsible Finance Programme, FPP provided assistance throughout 2024 to communities and local organisations in Colombia, Peru, Guyana, Liberia, Cameroon, Democratic Republic of Congo and Indonesia to challenge harmful corporate conduct and private and public finance; demand accountability; and promote private sector and public sector reforms. The programme implemented multiple advocacy actions targeting planned infrastructure developments, extractive industries, agricultural and forestry sectors, and climate finance through support for: community case studies; analyses of human rights impacts in supply chains; application of land use planning tools and zero deforestation standards; investigations into corporate structures and international value chains, and; direct inputs and participation by forest peoples in global policy spaces in the UK, EU and United Nations, including at the Forum on Business and Human Rights in Geneva.

Through our role as host for the facilitation of the Zero Tolerance Initiative (ZTI) coalition – a rightsholder-led coalition which seeks to stop violence and conflict in global supply chains - FPP additionally helped enable agile support, including emergency funding, for collective protection of communities and human rights defenders at risk across Latin America, Asia and Africa. In 2024, 14 ZTI members accessed the fund with a total of \$52,320 sub-granted across Africa (6 grants), Latin America (6 grants) and Asia (2). The projects covered a range of initiatives from urgent response to community knowledge sharing, legal assistance and a range of collective protection initiatives. In 2024, ZTI facilitated regular calls to promote information sharing and joint actions around corporate policies on Human Rights Defenders (HRDs). Efforts focused on encouraging companies to adopt and implement zero tolerance policies against attacks on HRDs. ZTI launched the [Zero Tolerance Resource Hub](#), a centralised platform for standards, frameworks, and tools on corporate accountability for HRD protections. These resources aim to empower indigenous peoples, rural and afro-descendant organizations, and defenders with tools to advocate for and track corporate policy commitments. Additionally, ZTI released [Committing to Protections for Human Rights Defenders](#), a set of recommendations outlining minimum requirements for private sector policies on HRD protections. The ZTI coalition consolidated its strengths as a space for joint advocacy and knowledge sharing and saw a continued rise in membership. At the end of 2024, ZTI had 108 member organisations from 44 countries.

The programme continued working towards reform of company practices and systems through its targeted advocacy on the Roundtable on Sustainable Palm Oil (RSPO), the Forest Stewardship Council (FSC), High Conservation Value Network (HCVN), the High Carbon Stocks Approach (HCSA), the Accountability Framework initiative (AFi), the Consumer Goods Forum (CGF), the Palm Oil Transparency Coalition (POTC), and the Palm Oil Collaboration Group (POCG). FPP provided detailed input and guidance to all these initiatives and bodies on steps that private sector actors must take to ensure respect for collective land rights and FPIC in commodity production and supply chains, including how such outcomes can be independently verified and where rights violations do happen, and how they should be remedied. After sustained pressure from FPP and our partners, in 2024, promising developments have been seen related to the commitments by major pulp and paper companies in Indonesia (APRIL and APP) to implement FSC's framework for remedying harms to environment and people caused since 1994. A milestone in 2024 was also the complaint submitted jointly by FPP and black and peasant communities in Colombia to RSPO against its member Oleoflores S.A.S. for territorial expropriation, land grabbing, deforestation, damage to high conservation value sites, water dispossession, systematic violation of FPIC, and illegal privatisation of communal resources and community rights of way.

Two pieces of EU legislation that FPP and our partners have been working for years to influence are now adopted (the Corporate Sustainability Due Diligence Directive and EU Deforestation Regulation), however, in 2024 it became necessary for civil society to push back hard on political attempts to weaken and delay the implementation of these laws. The EUDR's implementation was delayed by a year, but weakening of its provisions was prevented, and the CSDDD's scope was reduced before its adoption. FPP published a [guide for forest peoples](#) on what the final laws mean for them and separately a reflection piece that takes stock of efforts to integrate protection for indigenous peoples' and forest peoples' rights into EU law, policy and practice to date. FPP also organised an event in Brussels with partners from Indonesia and Colombia, and European civil society, to carry out a similar stock take in person, which will inform future strategies for work in the EU. This event was part of a larger advocacy trip in Brussels, with partners meeting members of the European Parliament and the European External Action Service, during which they engaged with policy makers on the recently adopted due diligence legislations, and exchanged on specific cases in Colombia and Indonesia linked to EU supply chains.

In the UK, the general election has meant that plans for several areas of UK policy that FPP has followed for many years have not been fully detailed by the new UK government; including the secondary regulations for Schedule 17, The Environment Act, which continues to be stalled. Concerted calls by civil society, businesses and investors for a corporate accountability law have not yet led to a commitment by the new government, though an assessment on the UK's implementation of the UN Guiding Principles on Business and Human Rights has been announced by the Foreign, Commonwealth and Development Office. In 2024, FPP continued advocacy on these areas, including via the facilitation of the visit by a group of nine longstanding FPP partners (from Liberia, Colombia, Indonesia and Peru) to the UK for a consultation; advocacy meetings with relevant UK departments; and parliamentary events, tackling topics of human rights violations and environmental destruction connected to UK supply chains and investments.

In the context of increasing polarisation in international and local discourse on the topic of nature markets, FPP developed [carbon market videos for communities](#), adding to materials developed in 2023 seeking to enable communities to make self-determined choices when it comes to such markets. We also continued to support quests for access to justice and remedy by communities faced with carbon credit projects and programmes imposed on customary lands without FPIC, particularly in Peru, Guyana and Indonesia. At the international level, FPP organised a space in New York during Climate Week for forest peoples to reflect on and share experiences of different modes of engagement with carbon markets and of efforts by communities and peoples to exercise collective rights to free, prior and informed consent and self-determination in the context of the development of these markets. While carbon markets continue to dominate discussions in international climate spaces, FPP - together with a group of allied organisations - sought to take a lead on generating attention for non-market approaches to climate and biodiversity finance through the publishing of the [Beyond Offsets](#) report.

The programme was supported in 2024 with grants from the Arcus Foundation, Aurora Trust, Climate and Land Use Alliance (CLUA), Climate Justice Resilience Fund, Christensen Foundation, European Climate Foundation (ECF), File Foundation, Ford Foundation, Freedom House, Good Energies, Global Greengrants, Joseph Rowntree Charitable Trust, the JJ Charitable Trust, ReWild Kawari, the Packard Foundation, the Prince Albert II of Monaco Foundation (via HCVN), Rainforest Alliance, the Royal Anthropological Institute, the Swiss State Secretariat for Economic Affairs (SECO) (via the Mosaik Initiative), SAGE Fund (via YMKL and IDL), Size of Herefordshire, Size of Wales, Sobrato Foundation, The Swedish Postcode Foundation, Wellspring, and the Waterloo Foundation.

## **The Environmental Governance Programme**

In 2024 the Environmental Governance Programme worked through its established four main thematic streams: Territorial Governance, Conservation and Human Rights, Cultural, Biological and Knowledge Diversity, and Cultural and Ecological Resilience. These work streams are designed to equip our partners, including indigenous communities, with the tools to manage and safeguard their territories as well as political space to assert their rights at the national, regional, and international levels. They are closely linked with each other and with the wider FPP programme of work.

The [Transformative Pathways](#) project, initiated in 2022 continued to see great progress in 2024 in its implementation through a consortium of 12 partners, the majority of whom are indigenous peoples' organisations. This multi-national project is designed to advance and evidence the roles and contributions of indigenous peoples in addressing biodiversity loss in Peru, Kenya, Thailand and the Philippines, and in 2024 added partners in Malaysia to the consortium – Partners of Community Organisations (PACOS Trust). The Pathways project supports the implementation of progressive rights-enabling elements of the Kunming-Montreal Global Biodiversity Framework adopted by parties to the Convention on Biological Diversity in 2022. In October 2024 partners from across the Transformative Pathways project [attended](#) the 16th Conference of the Parties to the Convention on Biological Diversity in Cali, Colombia. At the COP, partners presented the results of their community-based cultural and biological monitoring systems, including at events convened by the German Government's International Climate Initiative, which funds the project. Also present at COP16 were partners involved in the [Conservation Pathways](#) project, co-funded between WWF and Arcadia Fund. This project is aimed at supporting communities to make use of commitments on rights, equity and participation in the target addressing the conservation of 30% of the Earth's surface by 2030 (Target 3). Over 2024, trainings on Target 3, and on conservation policies more broadly, were conducted with partners in Colombia, Thailand, Kenya, Republic of Congo, Cameroon and Guyana.

Under **Conservation and Human Rights**, staff worked across local, regional, and global spaces. In October (also at COP16) the team launched a major guide on [Conservation and Human Rights](#) (published by FPP with [ICCS](#) and the Transformative Pathways consortium). They also continued support to the on-going challenges facing Batwa communities impacted by the Kahuzi-Biega National Park in the Democratic Republic of Congo (DRC). This included supporting Batwa representatives to attend and speak powerfully at a Tenure Facility meeting in Kinshasa where they were able to meet with staff from the Wildlife Conservation Society (WCS)(the current Park managers), ICCN and Government figures. The ACHPR ruling on PNKB, which clearly states both that the Batwa were wrongfully removed from their ancestral lands, and that such fortress conservation approaches fail conservation itself is providing strong leverage for ensuring such dialogue and meaningful action can take place.

In Liberia, progressive changes in national legislation laid the groundwork for intensive work with partners on the possible expansion of the Liberian Protected Area system and Liberia's entry into the carbon market, and what implications this could have for community land rights. In Uganda we have been increasing our support to the Mosopisyek of Mount Elgon to help them to meet and negotiate with the Ministry of the Environment, Ministry of Tourism and Office of the President as they seek to regain their rights to their ancestral lands using the 'community tenure on conservation conditions' approach. In Kenya we continued to work with the Mt. Elgon Ogiek, Mau Ogiek, Sengwer and Aweer communities in seeking avenues to secure their customary land, including supporting the Mau Ogiek as they face evictions despite the positive African Court rulings, and the development of community mapping and monitoring systems with the Elgon Ogiek, and their use of these in negotiations with the authorities, in particular through presentations to the National Land Commission.

The women-led East African indigenous community Assemblies that we have been supporting since 2022 continue inter-community dialogue, focused on how communities are engaged in caring for their lands, what forces they are up against, and what support they need from each other, from highlighting the centrality of women, and from other allies in order to continue this stewardship. In January 2024

Assemblies were held in south-west Uganda with the Batwa community there, and then in October 2024 on Ogiek land in the Mau forest complex. In both these cases the communities have been evicted as part of a fortress conservation approach by the authorities. These assemblies included a focus on how to respond to the carbon market, as well as strong legal training by FPP staff combined with participants' reflections on why and how legal victories are, by themselves, insufficient to secure rights. Each Assembly is led by women from the communities and includes a strong focus on the gender dimensions of the land rights struggles.

2024 was a year of intense work for the **Cultural, Biological and Knowledge Diversity** team which continued work on the evolving Monitoring Framework for the Kunming-Montreal Global Biodiversity Framework (GBF), a critical piece of global policy adopted in 2022. FPP, in close collaboration with the International Indigenous Forum on Biodiversity and collaborators, including UNEP-WCMC, the International Land Coalition, FAO, the International Labour Organization, and linking to the Indigenous Navigator and the Transformative Pathways projects, provided detailed inputs in various expert meetings on indicators relevant to indigenous peoples and local communities, and the entire monitoring framework. As a follow up to the 12th meeting of the CBD Working Group on Article 8(j) and Related Provisions in Geneva in November 2023, FPP further engaged in the consultations and discussions around the new Programme of Work on Traditional Knowledge and the future institutional arrangements of the Working Group, and co-organised a Technical Expert Workshop on Traditional Knowledge Indicators in Cambridge, UK. This contributed to a CBD scientific and technical review of traditional knowledge indicators, which fed into the review and update of the Monitoring Framework, expected to be adopted by Parties at the second session of COP-16 in February 2025. In Cali (Colombia), prior to the first session of COP-16, FPP hosted a 2-day consultation workshop with indigenous organisations advancing the development of a new biodiversity module for the Indigenous Navigator based on CBMIS approaches. Working with a range of organisations, FPP also continued to actively engage in the [Human Rights and Biodiversity Working Group](#). The team worked closely with the network of Centres of Distinction on Indigenous and Local Knowledge, including by participating in the 11th Plenary of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES-11) in December 2024 in Namibia, and participated as lead authors in the ongoing IPBES Assessment on Business and Biodiversity and the new Assessment on Monitoring Biodiversity and Ecosystem Services.

The series of publications titled '[Transforming Conservation](#)' launched by FPP in 2023 continued to offer new briefings in 2024 focusing on emerging issues and cases authored by indigenous peoples' organisations with whom the EGP team work. In 2024, briefings included assessment of the legal status of conservation policy in Liberia and an exploration of the links between gender-based violence and conservation.

In **Territorial Governance work** in 2024, our work on the [Indigenous Navigator](#) continued with FPP overseeing partners in Uganda, Guyana, Cameroon and Suriname undertaking community surveys and preparing small-grant proposals. In all four countries, local partners completed their own national and community surveys on the status of indigenous peoples' rights. This data will be used in the next phase of the project to conduct advocacy and small projects on the issues of most concern. Under complementary funding, we continued to support self-determined projects in Liberia (Cestos Senkwehn), in Costa Rica (Broran), in Peru (the Kichwa), in Indonesia (the Toba Batak and Yuni), in Cameroon (Assoumindele and Se'eh), and in Suriname (Donderskamp), through an emerging support mechanism for direct community access – the [Forest Visions](#).

In 2024 the **Cultural and Ecological Resilience workstream** continued its active engagement on the support team (secretariat) of the Global Network on Indigenous-led Education (ILED). In 2024 ILED has gained significant momentum, introducing new ways to empower Indigenous women and youth in activities related to language and culture. Through 9 grassroots initiatives supported by the growing ILED small grants fund, member communities in Thailand, India, Philippines, Peru, Panama, Colombia, Uganda, and Kenya, strengthened oral traditions and indigenous languages, revitalized knowledge of

medicinal plants as part of education, and implemented field-based environmental conservation education, among others. New members have recently joined (including from Mexico and Indonesia) and new initiatives are in development.

The [2024 Youth Fellowship programme](#) facilitated hands-on engagement from ambitious young members, who had various meetings among themselves and shared their stories in podcasts and Instagram posts. Recognizing Indigenous women as knowledge holders and acknowledging their contributions has also been a highlight of the work this year, with the "[Women as Educators](#)" prize and campaign. Exchanging, networking, sharing knowledge, and building solidarity are core principles that enhance ILED's role as a learning network. In 2024 many in-person and online meetings were organised, despite challenges related to language, communication, and the remote locations. Significant were the Latin America women's exchange in the Wiwa territory (with 30 participants from 8 countries) focussing on collective care around pregnancy, childbirth and care of newborns in August 2024, and the global online meeting on 'indigenous curricula and learning materials' in December 2024. The ILED Network has significantly increased its social media presence, especially on [Instagram](#), and via [podcasts](#). The second [Annual Report 2023-2024](#) was completed at the end of 2024.

The CER work has also endeavoured to extend support to partners in the Congo Basin, where partners and FPP staff flagged urgency and need to support more cultural/knowledge work and engage youth, but for which there was not much scope in existing grants. A number of small initiatives were able to start, including on improving traditional midwifery practices, knowledge-sharing work involving elders and youth around traditional practices in the forest, and preparations for cross-border learning visits.

Through the SwedBio-funded 'renewing cultural and biological diversity' project, we supported on-going work with local partners in Suriname, Guyana, Panama, Thailand, Bangladesh, and Cameroon, plus work in some marine and coastal areas (Antigua, Tuvalu, Madagascar), focusing on inclusive and strong leadership, community-based initiatives for conservation and restoration, sustainable livelihoods, revitalisation of traditional knowledge, and empowerment of local groups to participate in key processes at national and international levels. We managed to secure an extension of this programme to the end of December 2025.

The programme was funded in 2024 with grants from the Arcadia Fund, Arcus Foundation, Ashden Trust (now the Aurora Trust), European Commission, Ford Foundation, Good Energies, the International Climate Initiative of the German Government (IKI), International Labour Organisation, International Working Group on Indigenous Affairs (IWGIA), Nia Tero Foundation, The Christensen Fund, Rainforest Foundation US, Rainforest Fund, Sall Family Foundation, SAGE Fund, SwedBio at the Stockholm Resilience Centre, Size of Wales, Waterloo Foundation, Wellspring, and WWF-US.

## **DIRECTORS & TRUSTEES**

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year under review were:

M Pimbert (Chair)	SP Finn
R Halip (Co-Chair)	S Roberts
MJ Artist	P Borraz
P Kitelo	C Kalafatic
L Erickson (resigned 17 March 2025)	R Williams

All the Trustees are eligible to remain on the Board of Trustees for a five year term at which time they are eligible for re-election at the Annual General Meeting.

The Board of Trustees are entitled to appoint additional Trustees and the methods, policies and procedures within the charity for recruitment, appointments, induction and training for Trustees are continually reviewed.

### **ORGANISATION STRUCTURE**

The charity is administered by the Trustees who meet twice a year in the summer and winter and who have regular contact throughout the year. At the summer Trustees' Meeting the governing document is reviewed to ensure activities remain within permitted guidelines. Trustees are recruited and appointed by the existing Trustees based on an assessment of skills and experience. New Trustees receive a Board pack of papers and institutional policies before attending their first meeting. At a new Trustee's first Board meeting procedures and policies are explained by existing members. There is also an induction meeting with the Director and other senior staff members as appropriate. The Audit Committee (a sub-committee of the full Board) meets twice a year in preparation for the summer and winter full Board meetings, in addition to meeting on other occasions as required.

The Programme Coordination Management Team has a collective role in ensuring cross programme coordination and enabling FPP to remain true to its mission and values, strategic, responsive, fair, resilient, accountable and effective. It supports the development and renewal of FPP's strategy, learning from past and present work, and enhancing our effectiveness to face complex challenges as well as contributing to finding solutions to operational challenges and funding gaps. The group meets every four to six weeks with subgroups of this team meeting between these meetings as required.

One inflationary increase of pay was approved by the Board in 2024 and awarded to management and staff, of 2.6% from 1<sup>st</sup> January 2025. Remuneration for key management personnel is set at the time of recruitment and is reviewed on an ad hoc basis as and when required.

### **WORKING WITH PARTNERS**

FPP builds long term relationships with local non-governmental organisations in country working with local communities, providing technical support and training to enable the communities to secure their rights, control their lands and decide their futures.

Together, FPP and its partner organisations develop programmes of work for which funding is sought. Once funding is secured activities are implemented under the terms of the respective grants. A summary of each restricted grant's purpose is set out in Note 11.

### **LEGAL STATUS**

The charity was incorporated as a company limited by guarantee on 29 October 1999 and registered as a charity on 24 August 2000. The liability of the company's members for its debts is limited to their guarantee to contribute such amounts as may be required, not exceeding £1, to the assets of the company if it should be wound up whilst he/she is a member or within one year after he/she ceases to be a member.

### **FINANCIAL REVIEW**

The charity's income for charitable activities in 2024 included grants for restricted activities of £5,798k (2023: £5,732k) and unrestricted fund grants of £1,333k (2023: £2,433k) of which £620k represents an amount accrued, in relation to Waterloo and CHK which will be received over the next 2-5 years, as shown in note 2. Donations in the year were £91k (2023: £44k). Total income amounted to £7,260k (2023: £8,237k). Grant proposals to Aurora Trust, Arcus Foundation, The Christensen Fund, File Foundation, GIZ, Packard Foundation, REDAA, Sall Family Foundation, Swedish Postcode Foundation and Waterloo have been successful, starting in 2024 and are medium to long term projects. The total number of grants decreased from 58 to 49.

Total expenditure on charitable activities amounted to £7,095k (2023: £6,838k). These are broken down into Staff and Related Personnel Costs at £2,918k (2023: £2,512k), Direct Programme Costs at £3,908k (2023: £4,002k), Support Costs at £162k (2023: £151k) and Governance at £49k (2023: £53k). The details of these costs are in Note 4. Our transfers to partners are analysed by country in Notes 4a and 4b. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long-term working relationships) to carry out agreed activities in accordance with our funding agreements.

Details of funding sources are shown in Note 2 to the accounts and details of how expenditure has met the objectives are set out in the summary of activities earlier in this report. The title of each restricted income stream is detailed in Note 11.

We work closely with local partners in all the countries funded by our grants and have developed systems for due diligence assessments and capacity building to enable them to implement the activities on the ground where necessary. Travel by FPP staff and consultants has been closely linked to workshops, and implementation levels by partners have been steady under IKI and current and new donors.

Total funds available at 31 December 2024 amounted to £5,832k (2023: £5,762k) of which £2,612k (2023: £2,615k) related to Restricted Funds and £3,220k (2023: £3,146k) was available for unrestricted purposes. At 31 December 2024 there were 0 restricted fund balances in deficit (2023: 2). The deficits in total sum to £0k (2023: £62k).

We are continuing to seek further funding to expand our work and were very pleased to have been selected for the Ford BUILD grant, which started in early 2022 and in 2023 we signed a new contract for \$2,350,000 of unrestricted funding until the start of 2027. This grant allows us to invest in the organisational resilience, at both an operational and strategic level, which will help secure the future of FPP.

The Trustees are satisfied that the charity's activities during the year have met their objectives and are satisfied with the financial position at the year end.

### **RESERVES POLICY**

The Trustees have reviewed FPP's need for reserves in line with the guidance issued by the Charity Commission where the term "reserves" describes that part of a charity's income funds that is freely available for its general purposes at the Trustees' discretion in furtherance of any of the charity's objects.

The Trustees believe that FPP should hold financial reserves (an Emergency Operating Reserve (EOR)) because:

- i) It has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation; and
- ii) It requires protection against catastrophic or lesser but damaging events. An EOR provides the ability to continue operating when such events might arise.

The Trustees believe that the level of the EOR should normally be the equivalent of a minimum of four months' (non-project funded) organisational operating costs plus four months' salary commitments for all staff. This would currently amount to approximately £1,031k (2023: £946k). The intention of the Trustees remains that the EOR is maintained at or above this minimum level wherever possible while recognising that there will be fluctuations in reserves from year to year and with the goal to increase EOR to 5 months operational costs over time. At 31 December 2024, the free reserves, were £3,220k (2023: £3,146k). Free reserves include fixed asset investments of £531k (2023: £516k) as the investments are held in deposit accounts and are freely available to use were the need to arise.

During 2024 under the provisions of the Charity SORP (FRS 102), FPP accrued £701k of the Ford Build grant, £500k Waterloo grant and £120k CHF future cash tranches. This has significantly increased the level of Unrestricted Funds at 31 December 2024 on the SOFA to £3,220k (2023: £3,146k). FPP will receive the cash over a number of years which means that there is a correspondingly large accrued income asset on the Balance Sheet.

Excluding the future recognised income (of the Ford Build, Waterloo and CHK) from unrestricted reserves would leave a balance of £1,899k as at 31 December 2024. However, £773k of this balance, whilst unrestricted, represents income from grants which have planned expenditure against them. Such expenditure relates, inter alia, to programmatic support and/or organisational strengthening. If this future planned expenditure is removed, the balance, which FPP refers to as core unrestricted reserves, is £1,123k. These unrestricted core reserves are built up over time, with no expenditure forecast against them, to provide an Emergency Operating Reserve (EOR). We plan to draw down £132k of these core reserves during 2025 in order to continue to maintain our operational capability during the year. Budgeted unrestricted core reserves at the end of 2025 are therefore £991k which comes just lower than the desired EOR level of 4 months operational costs. As set out above, the Board aims to increase the level of the EOR to a minimum of 5 months operational costs which would require increasing levels of core support funding in the future.

#### **INVESTMENT POLICY**

The Trustees aim to hold funds in ethical investments or interest-bearing accounts wherever possible. Part of the unrestricted reserves of £531k (2023: £516k) are held with ethical institutions (Triodos Bank and the CCLA) on deposit. For daily transactions and working capital demands the charity requires the flexibility and responsiveness that a multinational bank provides. This means that all restricted reserves and the balance of unrestricted reserves (£1,368k at year end) are held in interest bearing accounts with the organisation's main bank, NatWest.

## **FUTURE PLANS**

As detailed above, FPP's strategic approach and impact centres on long term relationships of support and solidarity with the communities, peoples and partner organisations it works with. As in 2023 and 2024, FPP's focus in 2025 will continue to be on strengthening the organisation's core capacities, developing a sustainable funding model (including by increasing the proportion of unrestricted core mission support from new and existing donors), ensuring FPP's diverse staff are well supported, and increasing collaboration with other organisations at community, national and international levels to address the complex threats that forest communities are facing.

2025 will continue to build on the organisational and strategic strengthening that was developed during 2023 and 2024, thanks to BUILD-programme core support provided by the Ford Foundation. In particular, 2025 will see the culmination of a process of generating a 5-year Strategic Framework Plan (2025-2030), the foundations of which were established through a thorough partner consultation in 2022, and an internal collaborative process during 2023. This is intended to ensure that FPP's organisational and strategic effectiveness and resilience can be rooted in, and boosted by, a well-articulated and costed strategic framework, that is matched by a strengthened approach to organisation-level Monitoring, Evaluation and Learning (MEL). 2025 will also see the launching of FPP's new website, rebuilt during 2023 and 2024. Organisational strengthening taking place in the context of BUILD in 2025 will continue to focus on management, governance and security, financial resilience and funding, and monitoring, evaluation and learning.

Strategic priorities are set and regularly reviewed for each of the 20+ main countries in which FPP works and in each of its thematic focus areas. These strategic priorities reflect the emerging challenges and opportunities in each area of FPP's work, allowing agility on the one hand and continuity of engagement on the other. The major difference in 2025 will be that these country and programme-specific strategic priorities have been reflected and aggregated in the Strategic Framework Plan 2025-2030.

The consultative process of developing the Strategic Framework Plan honed down our strategic priorities for 2025 and beyond to 2030. They are necessarily mutually reinforcing in order to have the biggest impact for communities seeking to uphold their rights and defend their forests and cultures. Through the strategic review, the following four existing strategic priorities were newly defined as four Outcomes with the identified Strategic Priorities needed to achieve the Outcomes:

### **Outcome 1: Strong and Self-governing Peoples and Communities**

- Increase support for the **strengthening, development and revitalisation of community governance** including through FPIC protocols, life plans, working with youth and women's groups to support the emergence of next generation leadership.
- Increase technical and other support to **community-led territorial management**, conservation, restoration and sustainable use actions and initiatives.
- Investing in **cultural resilience initiatives** to support revitalisation and intergenerational transmission of knowledge.
- **Support communities to mobilise, heal and unite** to assert their human rights in response to external and divisive threats to their lands, territories and resources.
- Increase the number of partners receiving direct grants, including via the Forest Visions Partnership, **to support their self-determined initiatives**.

### **Outcome 2: Just diverse and sustainable economies**

- Improved **corporate accountability** by:
  - i) Strengthening **content and enforcement of laws** (e.g. EU, UK) and **commodity certification and industry assessment standards** (e.g. RSPO, FSC, IRMA and ART) to hold companies accountable for violations of indigenous and forest peoples' rights, with a

- particular focus on rigorous auditing and verification processes, enforcement of grievance mechanisms and access to legal and other remedies (consistency with Afi as an indicator)
- ii) identifying and **exposing the links between human rights violations** experienced by indigenous and forest peoples, and the **responsibilities and obligations of downstream actors, investors, and opaque corporate groups**/shadow companies in the agricultural, extractive and nature market sectors
- Ensure human rights are protected in market and non-market **biodiversity and climate finance** approaches including through strong grievance mechanisms, and that any financing these approaches provide for indigenous and forest peoples is direct and equitable in recognition of their rights and contributions to nature and climate protection.
  - Promote recognition and support for indigenous and forest peoples' **systems of self-determined conservation and sustainable use** using the Global Biodiversity Framework and CBD, the World Heritage Convention and the IUCN multi-stakeholder fora.
  - Support communities and partners to collaborate and share learnings on initiatives related to sustainable livelihoods and local economies emerging from outcome 1.

### **Outcome 3: Effective, accessible and just legal systems**

- Continue to develop cutting edge human rights jurisprudence through **strategic litigation** at the international, regional and national levels **to domesticate, implement and enforce international human rights law**.
- Improved **recognition** and **enjoyment** of land and resource ownership, access, use and control rights, including through **restitution**:
  - in places where there is limited or no legislative or judicial recognition of these rights (e.g. in Congo basin, Suriname, Thailand)
  - in places where there is (some) legislative or judicial recognition but where the extent, quality and implementation is limited (e.g. Peru, Colombia, Guyana, Indonesia, Liberia, Kenya, Uganda)
- Increased support to the maintenance and strengthening of customary legal systems.
- Advocate for the development of corporate accountability laws at national level in countries where indigenous and forest peoples live.
- Advance accountability, redress and conflict resolution mechanisms for addressing rights-violating conservation.

### **Outcome 4. Building solidarity and resilience**

- Enable **community-to-community exchanges**, to enhance capacity sharing on strategies used to assert, realise and defend their rights, to bring together constituencies for change and support movement building.
- Enhance **collaboration, including by partners**, with key existing organisations, platforms and networks supporting indigenous and forest peoples' rights and interests.
- Scale up provision of rapid response and prevention assistance **to the protection and defence of land rights defenders**.
- Advocate for **changes in the funding ecosystem** to make funding more responsive to the rights and needs of indigenous and forest peoples.
- Channel **organisational strengthening** and capacity building support to partners through accompaniment, training and finance.

These along with the organisational strengthening priorities and a newly illustrated Theory of Change being created in 2025, will guide our work during the remainder of 2025 and beyond to 2030.

### **FUNDRAISING ACTIVITIES**

The Trustees reviewed the charity's fundraising at the Annual General Meeting in 2024 and also at the November 2024 Board Meeting. PCMT monitors fundraising throughout the year. Fundraising expenses are categorised in terms of staff time taken to write funding proposals and budgets. Many proposals are for grants from funders with whom we have existing relationships and so are often part of the grants that are in progress. Applications to new funders or for different pieces of work can take more time to prepare and put together but the staff time is not an additional cost to that contracted to carry out the project work. Fundraising costs are reported in the Statement of Financial Activities as £94k (2023: £61k). The charity had no fundraising activities requiring disclosure under s162A of the Charities Act 2011.

### **PUBLIC BENEFIT**

The Trustees have regard to the Charity Commissioners' guidance on public benefit and the activities carried out are consistent with the requirements. The overseas projects carried out are to assist local communities to improve their living conditions and environment. Taking the Charity Commission's guidance into consideration, the Trustees are satisfied that our public benefit requirements have been met.

### **RISK MANAGEMENT POLICY**

The Board is ultimately accountable for dealing with risk.

The identification and assessment of risks is done by management on a rolling basis with the Board able to add, subtract, elevate or relegate.

The assessment of gross risk is based on:

- Severity of impact
- Likelihood of occurrence

In order to meet its fiduciary responsibilities and govern FPP to achieve its mission most effectively, the involvement of the Board can be described as:

- Input to identification and oversight of 'High Level' risks and opportunities. A 'High Level' risk can be strategic (does this risk mean that FPP does not make a difference?) or Operational (does this risk fundamentally threaten FPP's ability to continue?)
- Sets risk appetite
- Seeks reassurance that **processes** are in place for managing operational risks rather than getting into the detail of management
- Monitors 'High Level' risks
- Holds management accountable for running the processes and taking mitigating actions
- Receives reports of critical incidents (e.g. major fraud, kidnap)

The Board signs off policies which have a high-risk component (e.g. staff security).

The risk register is the primary tool used by the Board to monitor risk. At each Board meeting management reports on the movement in the 'High Level' risks (getting worse, staying the same, getting better) that have occurred because of changes in the operating environment or management action.

The 'High Level' risks with the highest score identified in the most recent review of the register and mitigating actions are:

1. Risk – Staff put at risk where there are security issues in high-risk countries where we work or travel to.  
Mitigation – Provide security training where appropriate and assess the country risk situation regularly.
2. Risk – Behaviour contrary to our safeguarding policy occurs in the workplace or in the field, by FPP staff, consultants or partners.

Mitigation – Continue work with country leads on safeguarding tools to use with partners and communities. Updated Safeguarding Complaints and Allegations flow chart (in 4 languages). Continue implementation of safeguarding plan.

3. Risk – Occurrence of internal and external fraud, corruption and aid diversion.

Mitigation – Increased capacity in the finance team allows for greater engagement with and monitoring of partners.

FPP has continued to take steps to further strengthen safeguarding across its work including through the development and rollout of its code of conduct, safeguarding policy and adapted partner due diligence methodology. Training has been carried out with all staff in 2024.

During 2024 FPP has not reported any safeguarding incidents or fraud incidents to the Charity Commission.

### **GOING CONCERN**

The trustees have reviewed the plans and forecasts for 2025 and 2026, including reviewing the assumptions for the forecasts. As at the date of signing these financial statements, the Trustees' and the management team's forecasts up to 31 December 2026 indicate that the Charity will be able to continue to operate as a going concern. Even the most pessimistic scenario shows that the organisation can continue to operate as a going concern, albeit at a much lower level and capacity than present. The Trustees and the management team are regularly monitoring the position to determine the right way forward as events unfold.

### **RELATED PARTIES**

The related party transactions during the year are disclosed in Note 14.

### **TAXATION STATUS**

The Company is a charity within the provisions of the ICTA 1988 (Income and Corporation Taxes Act) and hence no corporation tax is payable on income received, which is properly applied for its primary purpose.

### **CHARITY GOVERNANCE CODE**

FPP senior management and board trustees continue to ensure FPP complies with the UK regulatory environment for charities, including the Code.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of FPP for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act and the provisions of the charity's constitution. 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.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418(2) of the Companies Act 2006) of which the company's auditors are unaware and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

**AUDITORS**

A resolution will be put to the Annual General Meeting proposing that Crowe U.K. LLP will be re-appointed as auditor.

ON BEHALF OF THE BOARD:

[Signature redacted for security]

R Williams

TRUSTEE

Date:

15 May 2025

**Opinion**

We have audited the financial statements of Forest Peoples Programme ('the charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2024 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 Companies Act 2006.

**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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information contained within the annual report. 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

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

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 18 and 19, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were taxation and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, designed audit procedures to test the timing of grant income, reviewing accounting estimates for biases, reviewing regulatory correspondence including that with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

[Signature redacted for security]

Tara Westcott  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
4<sup>th</sup> Floor  
St James House  
St James Square  
Cheltenham  
Gloucestershire  
GL50 3PR

Date: 22 May 2025

**FOREST PEOPLES PROGRAMME**
**STATEMENT OF FINANCIAL ACTIVITIES  
[incorporating an income and expenditure account]  
For the year ended 31 December 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from</b>					
Charitable Activities	2	1,333,131	5,797,810	7,130,941	8,165,354
Donations		86,831	4,000	90,831	44,453
Bank Interest		37,182	830	38,012	26,813
<b>Total</b>		<b>1,457,144</b>	<b>5,802,640</b>	<b>7,259,784</b>	<b>8,236,620</b>
<b>Expenditure on</b>					
Charitable Activities	4	1,336,280	5,758,984	7,095,264	6,838,110
Raising Funds		47,527	46,915	94,442	60,602
<b>Total</b>		<b>1,383,807</b>	<b>5,805,899</b>	<b>7,189,706</b>	<b>6,898,712</b>
<b>Net Income / (Expenditure)</b>	5	73,337	(3,259)	70,078	1,337,908
<b>Other recognised gains and losses</b>					
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		73,337	(3,259)	70,078	1,337,908
<b>Reconciliation of Funds:</b>					
<b>Total funds brought forward:</b>		3,146,434	2,615,145	5,761,579	4,423,671
<b>Total funds carried forward:</b>	11, 12	<b>3,219,771</b>	<b>2,611,886</b>	<b>5,831,657</b>	<b>5,761,579</b>

The notes on pages 26 to 48 form part of these financial statements

**FOREST PEOPLES PROGRAMME**

**BALANCE SHEET  
31 December 2024  
Registered No. 03868836**

	Note	2024 £	2023 £
<b>Intangible Fixed Assets:</b>			
Website	7	-	-
<b>Fixed Assets:</b>			
Interest Bearing Deposit Accounts	8	530,598	515,912
<b>Current Assets:</b>			
Debtors	9	2,258,286	2,180,889
Cash at Bank and in hand		3,227,557	3,269,932
		<u>6,016,441</u>	<u>5,966,733</u>
<b>Current Liabilities:</b>			
Amounts falling due within one year			
Creditors	10	184,784	205,154
		<u>5,831,657</u>	<u>5,761,579</u>
<b>Net Assets</b>			
<b>The funds of the charity:</b>			
Restricted Income Funds	11	2,611,886	2,615,145
Unrestricted Funds	12	3,219,771	3,146,434
		<u>5,831,657</u>	<u>5,761,579</u>
<b>Total charity funds</b>			

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. These financial statements have been prepared in accordance with the Companies Act 2006 and Financial Reporting Standard 102. The financial statements on pages 23 to 48 were approved and authorised for issue by the Trustees on 15 May 2025 and signed on their behalf by:

[Signature redacted for security]

R Williams

TRUSTEE

The notes on pages 26 to 48 form part of these financial statements

	Note	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
<i>Net cash provided by operating activities</i>	15	(7,280)	192,172
<b>Cash flows from investing activities</b>			
Interest from investments		38,012	26,813
<i>Net cash provided by investing activities</i>		38,012	26,813
<i>Change in cash and cash equivalents in the reporting period</i>		30,732	218,985
Cash and cash equivalents at the beginning of the reporting period		3,785,844	3,687,888
Change in cash and cash equivalents due to exchange rate movements		(58,421)	(121,029)
<i>Cash and cash equivalents at the end of the reporting period</i>	16	3,758,155	3,785,844

The notes on pages 26 to 48 form part of these financial statements

## 1. ACCOUNTING POLICIES

### Company Information

Forest Peoples Programme is a registered charity and as such is a non-profit making organisation. The number of members at 31 December 2024 is 10 and their liability on a liquidation is limited to £1 each. Forest Peoples Programme is registered as a company limited by guarantee with no share capital, in England and Wales under number 03868836 and its registered office is 1c Fosseyway Business Centre, Stratford Road, Moreton-in-Marsh, GL56 9NQ. Forest Peoples Programme is a Public Benefit Entity registered with the Charity Commission under number 1082158.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

### Basis of Accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standards.

### Income

All income is accounted for gross.

Income from donations and grants, including government grants, is included in income when there is evidence of entitlement, the amount can be measured and the receipt is probable. When donors impose conditions which have to be fulfilled before the charity becomes entitled to such income, the receipt of income is not included in income until the pre-conditions for use have been met. Investment income is included when receivable.

### Expenditure

All expenditure is accounted for gross, including irrecoverable VAT, and is recognised on an accruals basis as a liability is incurred. Expenditure is allocated to specific projects and administration costs are allocated against projects in accordance with the terms of the project contracts.

### Allocation of Costs

The Charitable Activity Costs include all costs attributable to delivering and supporting the main charitable activities of the organisation. All support costs are allocated to Charitable Activities.

The expenditure on raising funds is the cost of applying for new and renewing existing grants.

Contributions to Overheads are apportioned to contracts in accordance with agreed contract terms. They are allocated to specific overheads when the budget lines within a grant agreement specify that this is the case. For most of our grants this is not the case and overhead contributions are set against the unrestricted overhead and staff costs of the organisation within the financial year.

Field Costs are part of Charitable Activity Costs. These payments are to enable our partners (local indigenous and other NGOs that we work with on the ground, and with whom we have a long-term working relationship) to carry out agreed activities in accordance with our funding agreements.

### Intangible Fixed Assets and Amortisation

Intangible fixed assets with a value greater than £5,000 are capitalised at cost and written off by equal annual instalments over their expected useful lives (website expected in 2025: 3 years).

**Financial Instruments**

With the exception of fixed asset investments as noted below, the charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like accounts receivable and trade and other accounts payable.

Basic financial assets and liabilities that are payable or receivable within one year, typically trade payables or receivables, are measured initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

Fixed asset investments are investments held for the longer term and deposits, with a maturity of longer than three months. Deposits within fixed asset investments are held as long-term cash deposits i.e for longer than twelve months, and earn a fixed rate of interest. Cash which is needed for daily grant expenditure is held as cash and cash in hand. Some bank accounts are interest bearing but the balances on these accounts fluctuate on a regular basis.

**Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds: these are funds which can be used in accordance with the general charitable objects of the charity at the discretion of the Trustees. Within the unrestricted funds, designated funds can be set aside for specific areas of work by the Programme Coordination and Management Team. This separation is an internal matter and the funds are deemed to be fully flexible.
- Restricted funds: these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Going Concern**

FPP prepared 2025 and 2026 budgets and forecasts which take into account expected changes in the funding streams and which demonstrate that the charity will be able to continue to operate for the foreseeable future. The charity has identified secured funding over the next 12-18 months. In addition, it has also identified grant funding renewals and opportunities which have been applied for or are in the process of being applied for and which the Trustees have a high expectation will be successfully secured. Based on this funding and the related expenditure models the Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence and meet all its obligations as they fall due in the normal course in the short to medium term. On this basis, the Trustees consider it appropriate to continue to prepare the financial statements on the going concern basis.

**Foreign Currencies**

Transactions in foreign currencies are recorded at monthly rates during the year. Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

**Presentational and Functional Currency**

The functional currency of FPP is considered to be pounds sterling because it is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling.

**Pensions**

Auto-enrolment was applicable for FPP from 1 July 2016 and the charity follows the guidelines for pension contributions according to the auto-enrolment rules. The pension scheme is a defined-contribution scheme administered by Aviva. Eligible staff are auto-enrolled, unless they request to opt-out. Staff may contribute more than the statutory minimum contributions for employees. The charity follows the minimum contribution levels for employers. Pensions are allocated across funds in the same way as salary costs.

**Operating Leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Judgements in applying accounting policies and key sources of estimation uncertainty**

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include the following:

*Accruals*

Included in accruals are liabilities where the amount and/or timing of its settlement is uncertain.

An accrual is only recognised where:

- There is a present obligation at the reporting date as a result of a past event;
- It is probable that a transfer of economic benefit will be required in settlement; and
- The amount of the settlement can be estimated reliably.

*Deferred Income*

Income is recognised when there is evidence of entitlement, the amount can be measured and the receipt is probable. Where terms and conditions have not been met, or, uncertainty exists as to whether FPP can meet the terms and conditions otherwise within its control, the income is not recognised but deferred as a liability until it is probable that the terms and conditions imposed can be met.

## 2. INCOME FROM CHARITABLE ACTIVITIES

RESTRICTED INCOME GRANTS	2024	2023
	£	£
Allen & Overy Foundation	-	50,000
Arcadia	208,255	209,255
Arcus GLOBAL 2024-26	435,354	-
Arcus Foundation Multi-Country	-	380,909
Arcus Liberia 23 via SESDev	28,399	28,604
Aurora Trust Alumni Network	15,879	-
Aurora Trust - Shadow Companies	-	128,258
Aurora Trust - Chatham House event	-	8,547
Aurora Trust Peoples' Legal Sch	14,291	11,917
Aurora Trust - Indonesia 2024	67,980	-
Christensen Mosopisyek 2024	19,841	-
CFLI Canada Fund for LI 24	29,019	-
Climate and Land Use Alliance - 2021-25	5,701	(11,905)
CLUA 3rd Leadership Course 25	7,874	-
Climate Justice Resilience Fund 2023 (COP 28)	-	6,557
CJRF Global 2024 COP29	7,143	-
Digital Democracy Mapeo 2023	-	984
ECF EU Advocacy 2023-24	42,373	43,478
ECF EU Advocacy 2024-25	36,017	-
File Foundation SLRC 2024-26	259,843	-
File Foundation - Global	313,643	387,312
File Foundation SLRC 2023	-	194,444
Ford Foundation - Zero Tolerance Initiative	78,740	107,438
Freedom House 2023	17,497	17,857
Front Line Defenders	2,917	-
Full Circle DRC 2024-26	165,792	-
Full Circle DRC 2022-24	-	123,967
Full Circle DRC 2024-26 Millipede Foundation	39,683	-
GIZPECO 2024-25	250,852	-
Global Greengrants EDC Peru 24	11,905	-
Good Energies Foundation - SLRC	-	353,982
HCV Network PoM 2023	20,169	9,099
HCSA Phase III	-	17,951
Good Energies via YMKL 2024-26	20,168	-
Sub total	2,099,335	2,068,654

## INCOME FROM CHARITABLE ACTIVITIES (cont'd)

RESTRICTED INCOME GRANTS	2024	2023
	£	£
Sub total brought forward	2,099,335	2,068,654
International Climate Initiative (IKI)	1,659,304	1,581,591
IWGIA - Indigenous Navigator 2022-25	182,410	179,859
JJCT Emergency Fund Peruvian Amazon	-	29,145
JJ Charitable Trust Kichwa radio in San Martin	-	12,397
Joseph Rowntree CT PBI 2023-5	27,000	9,000
Nia Tero Foundation - Global	58,515	61,475
Nia Tero Foundation - 2021	-	(595)
Open Society Foundation Caribbean via SRDC	-	(1,252)
Paul K. Feyerabend Foundation	749	-
Packard Foundation - Indonesia	-	162,602
Rainforest Fund - Costa Rica 2023	38,917	72,074
Packard Foundation via YMKL 2024-26	22,901	-
Rainforest Foundation US - Guyana 2023	27,380	79,492
RF Alliance AFI 2023	12,698	12,585
Royal Anthropological Institut	-	16,000
Rutu Foundation 2023	7,185	5,493
SAGE 2023 Indonesia	1,181	10,541
REDAA	500,000	-
Sage Peru 2023	25,197	23,388
Sall Family Foundation 2022/23	-	(715)
SECO Indonesia	78,621	118,052
ReWild Kawari Funds PNP 2024	12,603	-
ReWild Kawari Funds Carbon Market translations	8,661	-
Rutu Foundation Congo Basin 2024	6,982	-
Size of Wales Kenya 2023-24	15,000	5,000
Size of Wales Peru Rapid Res2024	5,000	-
Size of Wales Peru Match 2023	26,000	25,209
Sobrato Foundation 2023-25	-	624,043
Synchronicity Global Foundation	3,000	-
SwedBio at the Stockholm Resilience Centre 2021-24	271,599	259,465
Swedish Postcode Lottery Foundation	504,042	-
Swedish Postcode Foundation - Peru & Columbia 2022-23	-	(3,985)
Tenure Facility- APA	52,155	-
Tenure Facility- SRDC	21,088	-
Voice via CIPDP	-	2,523
Waterloo Foundation - Responsible Finance Programme	-	67,000
Wellspring 2022 Gender	16,998	73
Wellspring Philanthropic Fund - Zero Tolerance Initiative 2023	3,289	234,389
WWF OECMs 2023	110,000	78,740
<b>TOTAL RESTRICTED INCOME</b>	<b>5,797,810</b>	<b>5,732,243</b>

**2. INCOME FROM CHARITABLE ACTIVITIES (cont'd)**

<b>UNRESTRICTED INCOME</b>	2024	2023
	£	£
Sall Family Foundation	209,924	158,196
Christensen Fund - EGP 2024-26	204,724	-
CHK Foundation 2024	180,000	-
Ford Build 2022-2026	388	2,274,915
Packard Foundation Indonesia 2024	238,095	-
Waterloo 2025-29	500,000	-
	<hr/>	<hr/>
	1,333,131	2,433,111
	<hr/>	<hr/>
<b>TOTAL INCOME FROM CHARITABLE ACTIVITIES</b>	<b>7,130,941</b>	<b>8,165,354</b>

Included in 2024 unrestricted income is £620,000 additional accrued income in relation to the Waterloo foundation and CHK foundation and the cash will be received in the next 2 – 5 years.

In 2023, Unrestricted income included £1,212,222 of accrued income from Ford Build, recognised under the provisions of the Charity SORP (FRS 102) and receivable over the implementation of the project. In 2024, £701,349 was still outstanding and will be received in the next 2 years.

**3. TAXATION**

As a charity, FPP is generally exempt from corporation tax on income it receives which is properly applied for its charitable purpose.

## 4. CHARITABLE ACTIVITY COSTS

	Note	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<b>Staff and Related Personnel Costs</b>					
UK Salaries & Fees		715,927	1,070,385	1,786,312	1,614,522
Overseas Staff Fees		147,529	623,246	770,775	589,154
Consultants		75,103	244,682	319,785	279,137
Other Staff Costs		36,914	4,140	41,054	29,145
		<u>975,473</u>	<u>1,942,453</u>	<u>2,917,926</u>	<u>2,511,958</u>
<b>Direct Programme Costs</b>					
Travel and Project Monitoring		43,839	271,008	314,847	297,215
Translation, Publications and Research Documents		32,723	104,436	137,159	89,693
Equipment & IT		112,088	19,648	131,736	132,515
Indigenous Participation		44,936	273,510	318,446	277,808
Field Costs (incl transfers to Partners) 4a		317,736	2,637,794	2,955,530	3,179,068
Workshops		6,648	43,654	50,302	25,444
		<u>557,970</u>	<u>3,350,050</u>	<u>3,908,020</u>	<u>4,001,743</u>
<b>Support Costs</b>					
Rent, Rates and Insurance		59,656	107	59,763	49,028
Light, Heat and Cleaning		8,465	-	8,465	11,637
Telephone and Communications		7,421	3,682	11,103	10,127
Communications and Visibility		4,242	9,054	13,296	14,815
Membership Subscriptions		6,206	13,005	19,211	7,981
Postage and Stationery		2,167	2,634	4,801	4,052
Bank Charges and Interest		11,811	20,327	32,138	27,512
Sundry Expenses		12,649	591	13,240	25,491
		<u>112,617</u>	<u>49,400</u>	<u>162,017</u>	<u>150,643</u>
<b>Governance</b>					
Auditor's Remuneration		26,022	22,616	48,638	46,400
Legal & Professional Fees		34	208	242	6,337
		<u>26,056</u>	<u>22,824</u>	<u>48,880</u>	<u>52,737</u>
Contribution to overheads		(397,841)	397,841	-	-
Foreign Exchange Losses/(Gains)		62,005	(3,584)	58,421	121,029
		<u>(335,836)</u>	<u>394,257</u>	<u>22,585</u>	<u>121,029</u>
<b>Total Charitable Activities</b>		<u><u>1,336,280</u></u>	<u><u>5,758,984</u></u>	<u><u>7,095,264</u></u>	<u><u>6,838,110</u></u>

## 4a. FIELD COSTS

	2,024	2023
	£	£
Transfers to Partners By Country:		
Antigua and Barbuda	6,038	6,058
Bangladesh	28,361	47,051
Brazil	-	794
Cameroon	146,467	70,031
Colombia	100,029	169,824
Costa Rica	36,758	42,914
Democratic Republic of Congo	211,889	138,265
Ecuador	3,150	4,078
Guyana	125,151	69,232
Indonesia	422,873	670,439
Kenya	222,279	279,154
Liberia	31,265	49,478
Madagascar	13,968	13,490
Malaysia	61,171	-
Namibia	3,150	3,306
Nepal	3,175	12,191
Netherlands	11,745	-
Nigeria	-	3,175
Panama	19,794	25,736
Paraguay	5,679	41,861
Peru	384,475	400,027
Philippines	101,466	167,005
Republic of Congo	111,456	39,160
Suriname	91,842	119,389
Sierra Leone	-	2,657
Tanzania	11,339	12,295
Thailand	375,253	306,068
Tuvalu	8,750	-
Uganda	70,026	67,541
United Kingdom	195,297	290,883
USA	-	7,655
Venezuela	7,470	934
	<hr/>	<hr/>
	2,810,316	3,060,691
Equipment for Partners	42,612	10,159
Other Field Costs	102,602	108,218
	<hr/>	<hr/>
	2,955,530	3,179,068
	<hr/>	<hr/>

## 4b. TRANSFERS TO PARTNERS

		2024	2023
Transfers to Significant Partners:		£	£
Asia Indigenous Peoples Pact Foundation	Thailand	110,003	93,356
AKAR Foundation	Indonesia	66,717	82,524
Actions pour la Promotion et Protection des Peuples et Espèces	Democratic Republic of Congo	70,303	21,309
Centre d'Accompagnement des Minorites Vulnerables	Democratic Republic of Congo	90,481	73,849
Chirapaq - Centro de Culturas Indígenas del Perú	Peru	84,799	67,026
Chepkitale Indigenous People Development Project	Kenya	112,996	97,336
Federación de Comunidades Nativas del Ucayali y Afluentes	Peru	59,794	67,665
El Gobierno Territorial Autónomo de la Nación Wampis	Peru	89,378	105,164
University of Oxford's Interdisciplinary Centre for Conservation Science	United Kingdom	68,144	129,560
Instituto de Defensa Legal	Peru	67,861	86,706
Indigenous Information Network	Kenya	81,403	77,575
Inter Mountain Peoples Education and Culture in Thailand Association	Thailand	147,621	105,447
LifeMosaic	United Kingdom	69,937	62,968
PACOS	Malaysia	61,171	-
Pgaz K'Nyau Association for Sustainable Dvlop'm't	Thailand	117,629	107,265
Partners for Indigenous Knowledge Philippines	Philippines	95,167	157,484
South Central Peoples' Development Association	Guyana	123,870	69,232
STG Stichting Bureau VIDS	Suriname	91,842	119,389
United Nations Environment Programme's World Conservation Monitoring Centre	United Kingdom	57,216	98,355
Yayasan Masyarakat Kehutanan Lestari	Indonesia	272,645	410,076
Other		871,339	1,028,405
		<u>2,810,316</u>	<u>3,060,691</u>

**5. NET INCOME**

	2024	2023
	£	£
<i>Net income is stated after charging:</i>		
Operating lease costs	36,162	22,283
Statutory audit services	19,962	19,932
Statutory audit services for the prior year	2,076	-
Non-statutory audit services	20,652	22,322
Non-statutory audit services for the prior year	5,948	-
	<u>          </u>	<u>          </u>

**6. STAFF COSTS & TRUSTEES' REMUNERATION**

	2024	2023
	£	£
Wages & Salaries	1,646,937	1,481,971
Social Security Costs	177,722	145,854
Pension Costs	47,482	41,817
Overseas Staff	777,309	594,223
	<u>          </u>	<u>          </u>
Total	<u>2,649,450</u>	<u>2,263,865</u>

	2024	2023
Number of Employees receiving remuneration in the year in the following bands:		
£60,000 - £70,000	3	2
£70,001 - £80,000	3	1

The average headcount was 66 (2023: 63). The average Full Time Equivalent headcount was 56 (2023: 52).

During the year key management personnel were remunerated in total £500,527 (2023: £467,964).

During the year payments were made to two Trustees for the provision of legal consultancy services and accountancy support provided to the Charity, see related party transactions note 14 a total of £21,885 (2023: £6,686 for the same 2 Trustees). Travel, subsistence and accommodation costs were reimbursed to 4 Trustees in 2024 for £6,633 (2023: £766 for 3 Trustees).

**7. INTANGIBLE FIXED ASSETS**

Net Book Value at 31 December 2024	-
Net Book Value at 31 December 2023	-

**8. FIXED ASSET INVESTMENTS**

	£
Balance At 1 January 2024	515,912
Interest earned during the year	14,686
Deposited during the year	-
Balance at 31 December 2024	<u>530,598</u>

The total value of the funds are held within UK registered banks.

**9. DEBTORS**

	2024	2023
	£	£
Prepayments	58,122	41,451
Accrued income	2,181,827	2,117,730
Staff advances	17,145	11,395
Other Debtors	1,192	10,313
	<u>2,258,286</u>	<u>2,180,889</u>

**10. CREDITORS**

	2024	2023
	£	£
Accounts Payable	35,525	24,126
Accruals	141,943	181,028
Social Security and Pension Contributions	7,316	-
	<u>184,784</u>	<u>205,154</u>

## 11. RESTRICTED INCOME FUNDS

	b/f at 01.01.24	Income	Expenditure	Transfers in / (out)	c/f at 31.12.24
	£	£	£	£	£
Allen & Overy Foundation	53,645	-	53,645	-	-
Arcadia - Environmental Governance Programme	222,622	208,255	209,213	-	221,664
Arcus Foundation - Cameroon	8,011	-	8,011	-	-
Arcus Foundation - Multi-country	223,153	-	223,153	-	-
Arcus Foundation - Global 2024-26	-	435,354	56,803	-	378,551
Arcus Foundation - Liberia 2023/25	28,372	28,399	36,572	-	20,199
Aurora Trust - Alumni Network	-	15,879	15,879	-	-
Aurora Trust - Indonesia 2024	-	67,980	24,738	-	43,242
Aurora Trust - Shadow Companies	33,511	-	33,511	-	-
Aurora Trust - People's Legal School Peru	11,816	14,291	26,107	-	-
Climate and Land Use Alliance (CLUA) 2021-25	228,423	5,701	190,396	-	43,728
Climate and Land Use Alliance (CLUA) - Peru & Colombia 2023-24	5,108	-	5,108	-	-
Climate and Land Use Alliance (CLUA) - 3rd Leadership Course 25	-	7,874	(126)	-	8,000
The Canada Fund for Local Initiatives	-	29,019	26,861	-	2,158
Climate Justice Resilience Fund - 2024 (COP29)	-	7,143	7,143	-	-
The Christensen Fund – Mosopisyek 2024	-	19,841	19,841	-	-
European Climate Foundation - ECF EU Advocacy 2023-24	31,630	42,373	74,003	-	-
European Climate Foundation - ECF EU Advocacy 2024-25	-	36,017	13,127	-	22,890
File Foundation - Global	164,203	313,643	422,626	-	55,220
File Foundation – 2023 & 2024-26	63,003	259,843	135,549	-	187,297
The Ford Foundation – Zero Tolerance Initiative	-	78,740	41,659	-	37,081
Freedom House	16,528	17,497	34,025	-	-
Front Line Defenders	-	2,917	2,701	-	216
Full Circle Foundation	14,746	165,792	114,869	-	65,669
Full Circle Foundation - Millipede Foundation	-	39,683	32,000	-	7,683
GIZ – Deutsche Gesellschaft für Internationale Zusammenarbeit	-	250,852	53,679	-	197,173
Global Greengrants Fund – EDC Peru 2024	-	11,905	6,632	-	5,273
Good Energies Foundation - SLRC	248,857	-	248,857	-	-
Good Energies Foundation - Global	79,371	-	79,371	-	-
Good Energies Foundation – Via YMKL 2024-26	-	20,168	7,299	-	12,869
High Conservation Values Network – PoM	(1,285)	20,169	18,884	-	-
International Climate Initiative (IKI Full)	(61,029)	1,659,304	1,586,546	-	11,729
IWGIA - Indigenous Navigator 2022-25	105,299	183,193	249,912	-	38,580
JJCT – Colombian Amazon Nipodimaki	94	-	94	-	-
JJCT – Emergency Fund Peruvian Amazon	22,951	-	22,951	-	-
JJCT – Kichwa radio in San Martin	11,809	-	11,497	-	312
Joseph Rowntree Charitable Trust (JRCT) - PBI 2023-5	7,750	27,000	16,583	-	18,167
Nia Tero Foundation - Global	39,712	58,515	69,472	-	28,755
Open Society Foundation (OSF) via SCPDA	14,729	-	14,729	-	-
Packard Foundation - Indonesia	38,982	48	39,030	-	-
Packard Foundation – Via YMKL 2024-26	-	22,901	2,717	-	20,184
Subtotal carried forward	1,612,011	4,050,296	4,235,667	-	1,426,640

## 11. RESTRICTED INCOME FUNDS (cont'd)

	b/f at 01.01.24	Income	Expenditure	Transfers in / (out)	c/f at 31.12.24
Subtotal brought forward	1,612,011	4,050,296	4,235,667	-	1,426,640
Paul K. Feyerabend Foundation	-	749	749	-	-
Rainforest Fund – Costa Rica	1,982	38,917	40,899	-	-
Rainforest Foundation US – Guyana	-	27,380	27,380	-	-
REDAA - The International Institute for Environment and Development (IIED)	-	500,000	202,176	-	297,824
Royal Anthropological Institute	21,554	-	15,672	-	5,882
Rainforest Alliance – AFI 2024	-	12,698	12,698	-	-
ReWild Kawari Funds PNP 2024	-	12,603	11,911	-	692
ReWild Kawari Funds Carbon Market translations	-	8,661	1,010	-	7,651
Rutu Foundation	-	14,166	10,242	-	3,924
SAGE Fund – 2023 Indonesia via YKML	5,544	1,181	6,725	-	-
SAGE Fund - 2024 Peru	-	25,197	21,389	-	3,808
SECO Kaleta Indonesia – (Swiss State Secretariat for Economic Affairs)	13,633	78,621	84,372	-	7,882
Size of Herefordshire	463	4,000	4,463	-	-
Size of Wales - Kenya	5,000	15,000	20,000	-	-
Size of Wales Peru Rapid Res 2024	-	5,000	5,000	-	-
Size of Wales Peru Match 2022	952	-	952	-	-
Size of Wales Peru Match 2023	2,440	-	2,440	-	-
Size of Wales Peru Match 2024	-	26,000	26,000	-	-
Sobrato Foundation	407,128	-	315,866	-	91,262
SwedBio at the Stockholm Resilience Centre	-	271,599	262,515	-	9,084
The Swedish Postcode Lottery Foundation	-	504,042	(8,038)	-	512,080
Synchronicity Global Foundation	-	3,000	3,000	-	-
Tenure facility via APA and SRDC	-	73,243	57,828	-	15,415
Waterloo Foundation	47,416	-	47,416	-	-
Wellspring Philanthropic Fund – Gender and 2022	245,430	16,998	202,725	-	59,703
WWellspring Philanthropic Fund – Zero Tolerance Initiative	201,743	3,289	93,565	-	111,467
World Wildlife Fund	49,849	110,000	101,277	-	58,572
<b>Grand total</b>	<b>2,615,145</b>	<b>5,802,640</b>	<b>5,805,899</b>	<b>-</b>	<b>2,611,886</b>

**11. RESTRICTED INCOME FUNDS (cont'd)****Allen & Overy Foundation**

Forest Peoples Programme Strategic Legal Response Centre (SLRC).

**Arcadia – Environmental Governance Programme**

Core support for the Environmental Governance Programme.

**Arcus Foundation - Cameroon**

Lobeke National Park Baka Communities: Indigenous Visioning for Transformed Conservation Landscapes.

**Arcus Foundation – Multi-Country**

Land rights and landscape governance for Lobéké NP, Cameroon; Tanjung Puting NP, Indonesia; Messok-Dja, RoC and Kahuzi-Biega NP, DRC.

**Arcus Foundation – Global 2024-26**

Land rights and landscape governance for Lobéké NP, Cameroon; Messok-Dja, RoC; Kahuzi-Biega NP, DRC and Tanjung Puting NP, Indonesia.

**Arcus Foundation – Liberia 2023/25**

Advancing Customary Land Rights in Liberia Conservation Agenda.

**Aurora Trust – Alumni Network**

Support the Peoples Legal School with a dedicated alumni coordinator.

**Aurora Trust – Indonesia 2024**

Upholding Forest peoples' rights and ending impunity of land grabbers and deforesters.

**Aurora Trust - Shadow Companies**

Work on “shadow” companies operating within Indonesia and its advocacy work on strengthening regulations of the RSPO.

**Aurora Trust – People’s Legal School Peru**

Towards the People’s Legal School in Peru.

**Climate and Land Use Alliance (CLUA) 2021-25**

Support to ensure global policies, intergovernmental and private sector initiatives, and finance for forest and climate protection address the drivers of tropical deforestation and enable increased recognition of forest peoples' rights.

**Climate and Land Use Alliance (CLUA) – Peru & Colombia 2023-24**

Support for the recognition of ethnic communities' territorial rights as well as their efforts to sustain forests in the Amazonian regions of Peru and Colombia.

**Climate and Land Use Alliance (CLUA) – 3rd Leadership Course 25**

Support an event to develop capacities for the leaders to understand and participate in COP 30.

**The Canada Fund for Local Initiatives**

Strengthening the Exercise of the Right to Free Prior and Informed Consent (FPIC) in Wapichan Villages.

**Climate Justice Resilience Fund - 2024 (COP29)**

New Venture Fund - Funding to send staff/partners to attend COP29.

**The Christensen Fund – Mosopisyek 2024**

Support for the Mosopisyek of Benet Indigenous groups to address the challenges resulting from their eviction from their ancestral lands in Uganda

**European Climate Foundation - ECF EU Advocacy 2023-24**

Improve integration of key concerns of indigenous and forest peoples in EU policies and partnerships related to climate and nature protection, business, trade and human rights.

**11. RESTRICTED INCOME FUNDS (cont'd)****European Climate Foundation - ECF EU Advocacy 2024-25**

Improve integration of key concerns of indigenous and forest peoples in EU policies, defend achievements in EU's environmental, human rights and climate laws and policies against political pushback, and support their effective implementation.

**File Foundation - Global**

Implementing Strategic Litigation Options in Indonesia in Defence of Forest Peoples' Rights & Defending forests through defending rights in the Congo Basin.

**File Foundation – 2023 & 2024-26**

Strategic Legal Response Centre (SLRC)

**The Ford Foundation – Zero Tolerance Initiative**

To end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

**Freedom House**

Zero Tolerance Initiative.

**Front Line Defenders**

Temporary relocation of Bacirebera Mbuwa Kalimba ("Mbuwa"), Gonzalo Mahangaiko Malenga ("Majafa"), and Manassé Sirire Christian ("Manassé") for 3 months.

**Full Circle Foundation**

Support for the project: Securing forests through Securing Forest Peoples' Rights: DRC Whakatane and the Batwa of Kahuzi-Biega, which aims to enable the Batwa of Kahuzi-Beiga, DRC and Kauzi-Biega National Park (PNKB) itself to contribute to building a community driven, nationally supported, globally networked Whakatane process.

**GIZ – Deutsche Gesellschaft für Internationale Zusammenarbeit**

Strengthening national implementation of global biodiversity targets.

**Global Greengrants Fund – EDC Peru 2024**

Support for Quinto Inuma Alvarado's family and legal case.

**Good Energies Foundation - SLRC**

To support the project "Piloting a Strategic Legal Response Centre for enhanced Forest Peoples' rights".

**Good Energies Foundation - Global**

To support the project "Defending rights, protecting forests and the global climate".

**Good Energies Foundation – Via YMKL 2024-26**

Securing a Just Energy Transition and Emissions Reduction for Indigenous Peoples and Local Communities in Indonesia.

**High Conservation Values Network – PoM**

Landscape and local efforts to protect biodiversity and secure livelihoods.

**International Climate Initiative (IKI Full)**

Transformative Pathways: Indigenous peoples and local communities leading and scaling up conservation and sustainable use of biodiversity.

**11. RESTRICTED INCOME FUNDS (cont'd)****IWGIA – Indigenous Navigator 2022-25**

Indigenous Navigator - towards full and effective recognition and realisation of Indigenous Peoples' rights.

**JJCT – Colombian Amazon Nipodimaki**

Towards the Nipodimaki women in the Colombian Amazon – for their Agroecology project.

**JJCT – Emergency Fund Peruvian Amazon**

Emergency Fund to provide emergency support for 12 months for forest communities in the Peruvian Amazon.

**JJCT – Kichwa radio in San Martin**

Continue its Kichwa radio programmes in San Martin, Peru.

**Joseph Rowntree Charitable Trust (JRCT) - PBI 2023-5**

Changing the dynamics of power and accountability by raising the voices of those on the front line of corporate abuse.

**Nia Tero Foundation - Global**

Indigenous Peoples' Monitoring & Reporting on the Global Biodiversity Framework.

**Open Society Foundation (OSF) via South Communities' Peoples' Development Association (SCPDA)**

Protection against Climate Change in Wapichan Wiizi

**Packard Foundation - Indonesia**

Upholding rights and securing livelihoods in Jurisdictional Approaches.

**Packard Foundation – Via YMKL 2024-26**

Support for securing a just energy transition and emissions reduction for indigenous peoples and local communities in Indonesia.

**Paul K. Feyerabend Foundation**

Paul K. Feyerabend Foundation Laureate for Mr. Sardar, Bangladesh, Maurizio Ferrari nomination 2024.

**Rainforest Fund – Costa Rica**

Support for the Indigenous Project for the Bribri of Saltire entitled: Defence of the Ancestral and Legal Rights of the Bribri People in Costa Rica

**Rainforest Foundation US – Guyana**

Support for the project "Protecting forests through protecting rights in Guyana".

**REDAA - The International Institute for Environment and Development (IIED)**

Advancing recognition and implementation of indigenous peoples' rights to improve land and resource governance and reverse environmental degradation in Congo and DRC.

**Royal Anthropological Institute**

Urgent Anthropology Fellowships.

**Rainforest Alliance – AFI 2024**

Accountability Framework Initiative: participation in steering group, support development of Human Rights related content.

**Re:wild Kawari Funds PNP 2024**

Securing Indigenous Peoples' Rights in Carbon Markets in Indonesia.

**Re:wild Kawari Funds Carbon Market translations**

Translation of carbon market animations.

**11. RESTRICTED INCOME FUNDS (cont'd)****Rutu Foundation**

FPP support to the Rutu Foundation for ILED Network Secretariat functions 2024. GAGGA-GAC "Women Leading Climate Action" | ILED small grants fund – Africa Region 2024-2025(ILED G-04).

**SAGE Fund – 2023 Indonesia via YKML**

Assisting indigenous communities to protect their rights and livelihoods through the screening for High Carbon Stock and High Conservation Values.

**SAGE Fund - 2024 Peru**

Demanding accountability and respect for Indigenous Peoples' rights in carbon market-based conservation initiatives in San Martin, Peru.

**SECO Kaleta Indonesia – (Swiss State Secretariat for Economic Affairs)**

Strengthening And Scaling The Mosaic Initiative.

**Size of Herefordshire**

Support for the protection of the rainforest and lands of the Wampis people in Peru.

**Size of Wales – Kenya and Peru grants**

Funding for three separate projects: Support for the Wapichan mapping project in Guyana; Securing Wampis territory, biodiversity and livelihoods in northern Peru; Securing Ogiek community lands, indigenous forest, knowledge and livelihoods, Cheptikale, Mt Elgon, Bungoma County, Kenya.

**Sobrato Foundation**

To support Indigenous peoples in Peru, Colombia, and Indonesia to secure new land titles and promote sustainable land and forest use.

**SwedBio at the Stockholm Resilience Centre**

Support for promoting diverse cultural values of biodiversity and ecosystem services so that strong and resilient communities have the capacity and authority to sustainably govern and use their lands and resources, improve their well-being and effectively engage in diverse knowledge platforms at all levels, based on self-determined development.

**The Swedish Postcode Lottery Foundation**

Standing Up for Amazonian Territories of Life: Empowering Indigenous Peoples in the Peruvian and Colombian Amazon to secure and self-govern ancestral forests.

**Synchronicity Global Foundation**

Media work during CBD COP16.

**Tenure facility via APA and SRDC**

Securing and Enhancing Indigenous Land Tenure in Guyana (Phase II).

**Synchronicity Global Foundation**

Media work during CBD COP16.

**Waterloo Foundation**

Support for the project "Defending Rights, Defending forests: reforming international palm oil supply chains to protect people and tropical forests".

**Wellspring Philanthropic Fund – Gender and 2022**

Gender justice in indigenous and forest peoples' land rights.

**11. RESTRICTED INCOME FUNDS (cont'd)****Wellspring Philanthropic Fund – Zero Tolerance Initiative**

For the Zero Tolerance Initiative to end violence, intimidation, and killing of Indigenous Peoples and other human rights defenders linked to global supply chains.

**World Wildlife Fund**

Conservation Pathways: Conservation policy options to strengthen the recognition of IPs and LCs territorial governance and conservation outcomes.

**12. UNRESTRICTED FUNDS**

	2024	2023
	£	£
Balance at 1 January	3,146,434	1,178,215
Income for the year	1,457,144	2,493,530
Expenditure for the year	(1,383,807)	(525,311)
Balance at 31 December	<u>3,219,771</u>	<u>3,146,434</u>
Designated Funds	-	-
Non-designated Funds	<u>3,219,771</u>	<u>3,146,434</u>
	<u>3,219,771</u>	<u>3,146,434</u>

Unrestricted funds include £701,349 of accrued income from Ford Build, £500,000 from Waterloo and £120,000 from CHK Foundation, recognised under the provisions of the Charity SORP (FRS 102) and the cash will be received over the next two to five years.

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2024 are represented by:			
Fixed Asset Investments	530,598	-	530,598
Current Assets	2,749,043	2,736,800	5,485,843
Current Liabilities	(59,870)	(124,914)	(184,784)
Total Net Assets at 31 December 2024	<u>3,219,771</u>	<u>2,611,886</u>	<u>5,831,657</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2023 are represented by:			
Fixed Asset Investments and Other Assets	515,912	-	515,912
Current Assets	2,646,253	2,804,568	5,450,821
Current Liabilities	(15,731)	(189,423)	(205,154)
Total Net Assets at 31 December 2023	<u>3,146,434</u>	<u>2,615,145</u>	<u>5,761,579</u>

**14. RELATED PARTY TRANSACTIONS**

Two Trustees provided consultancy services to the Charity. The nature of consultancy services included accountancy and legal support to the charity. The total received was £21,885 (2023: £6,686).

Stichting Forest Peoples Programme is a separate entity registered in the Netherlands under the control of its independent board of trustees but working towards a common vision and in coordination with Forest Peoples Programme. In 2024, FPP UK made £Nil donation to the Stichting (2023: £37,525). The amount owed by the Stichting to FPP UK at 31 December 2024 was £NIL (2023: £NIL).

In 2024 the son of a Trustee provided administrative support in Q1 to the finance team worth £2,194 (2023: £3,232) and the daughter of one member of the Programme Coordination Management Team (Key Management) provided catering and accommodation services worth £400 (2023: £750).

There were no other related party transactions to disclose.

**15. RECONCILIATION OF NET INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
<b>Net income for the reporting period (as per the statement of financial activities)</b>	70,078	1,337,908
<i>Adjustments for:</i>		
Foreign Exchange Losses	58,421	121,029
Interest from bank & investments	(38,012)	(26,813)
(Increase) / decrease in debtors	(77,397)	(1,271,576)
(Decrease) / increase in creditors	(20,370)	31,624
<b><i>Net cash provided by operating activities</i></b>	<b><u>(7,280)</u></b>	<b><u>192,172</u></b>

**16. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2024	2023
	£	£
Cash at bank and in hand	3,227,557	3,269,932
Notice deposits (less than 3 months)	530,598	515,912
<b>Total cash and cash equivalents</b>	<b><u>3,758,155</u></b>	<b><u>3,785,844</u></b>

**17. RECONCILIATION OF NET DEBT**

	<b>Cash at Bank and in hand</b>	<b>Cash Equivalents</b>	<b>Total</b>
At start of year	3,269,932	515,912	3,785,844
Cashflows	16,046	14,686	30,732
Foreign exchange movement	(58,421)	-	(58,421)
At end of year	<b><u>3,227,557</u></b>	<b><u>530,598</u></b>	<b><u>3,758,155</u></b>

**18. OPERATING LEASE COMMITMENTS**

The following total operating lease payments for land, buildings and equipment are committed to be paid:

	2024	2023
	£	£
Within one year	31,424	32,516
Between two and five years	50,424	78,068
After five years	-	-
	<b><u>81,848</u></b>	<b><u>110,584</u></b>

## 19. STATEMENT OF FINANCIAL ACTIVITIES FOR PRIOR YEAR - 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income from</b>			
Charitable Activities	2,433,111	5,732,243	8,165,354
Donations	33,632	10,821	44,453
Bank Interest	26,787	26	26,813
<b>Total</b>	<b>2,493,530</b>	<b>5,743,090</b>	<b>8,236,620</b>
<b>Expenditure on</b>			
Charitable Activities	486,363	6,351,747	6,838,110
Raising Funds	38,948	21,654	60,602
<b>Total</b>	<b>525,311</b>	<b>6,373,401</b>	<b>6,898,712</b>
<b>Net Income</b>	<b>1,968,219</b>	<b>(630,311)</b>	<b>1,337,908</b>
<b>Other recognised gains and losses</b>			
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<b>1,968,219</b>	<b>(630,311)</b>	<b>1,337,908</b>
<b>Reconciliation of Funds:</b>			
<b>Total funds brought forward:</b>	<b>1,178,215</b>	<b>3,245,456</b>	<b>4,423,671</b>
<b>Total funds carried forward:</b>	<b>3,146,434</b>	<b>2,615,145</b>	<b>5,761,579</b>

## 20. RESTRICTED INCOME FUNDS FOR PRIOR YEAR - 2023

	b/f at 01.01.23	Income	Expenditure	Transfers in / (out)	c/f at 31.12.23
	£	£	£	£	£
Allen & Overy Foundation	55,547	50,000	51,902	-	53,645
Arcadia	165,549	209,255	152,182	-	222,622
Arcus Foundation - Cameroon	112,180	-	104,169	-	8,011
Arcus Foundation - Multi-country	160,757	380,909	318,513	-	223,153
Arcus Liberia 22 via SESDev	32,469	-	32,469	-	-
Arcus Liberia 23 via SESDev	-	28,604	232	-	28,372
The Ashden Trust - Political Ecology	8,617	-	8,617	-	-
The Ashden Trust - People's Legal School Peru	13,775	-	13,775	-	-
Aurora Trust - Shadow Companies	-	128,258	94,747	-	33,511
Aurora Trust - Chatham House event	-	8,547	8,547	-	-
Aurora Trust Peoples' Legal Sch	-	11,917	101	-	11,816
Climate and Land Use Alliance - 2021-25	418,569	(11,905)	178,241	-	228,423
Climate and Land Use Alliance - Peru & Colombia 2023-24	193,816	-	188,708	-	5,108
Climate Justice Resilience Fund 2021/22	1,711	-	1,711	-	-
CJRF Global 2023 COP28	-	6,557	6,557	-	-
Digital Democracy Mapeo 2023	-	984	984	-	-
ECF EU Advocacy 2023-24	-	43,478	11,848	-	31,630
File Foundation - Global	-	387,312	223,109	-	164,203
File Foundation Cam/DRC 2022-23	89,364	-	89,364	-	-
File Foundation SLRC 2022	72,209	-	72,209	-	-
File Foundation SLRC 2023	-	194,444	131,441	-	63,003
File Foundation INDONESIA 2022	20,407	-	20,407	-	-
Ford Build 2022-2026	216,758	-	216,758	-	-
Ford Foundation Peru and Colombia: 2022/23	102,420	-	102,420	-	-
Ford Foundation - Zero Tolerance Initiative	70,287	107,438	177,725	-	-
Freedom House 2023	-	17,857	1,329	-	16,528
Full Circle DRC 2022-24	(7,381)	123,967	101,840	-	14,746
Good Energies Foundation - SLRC	-	353,982	105,125	-	248,857
Good Energies Foundation - Global	492,230	-	412,859	-	79,371
High Carbon Stock Approach (HCSA) - Phase 3	22,883	17,951	40,834	-	-
HCV Network PoM 2023	-	9,099	10,384	-	(1,285)
International Climate Initiative (IKI)	(57,899)	1,581,591	1,584,721	-	(61,029)
Inobu	25	-	25	-	-
IWGIA - Indigenous Navigator 2022-25	172,119	179,859	246,679	-	105,299
JJCT Colombian Amazon Nipodimaki	2,258	-	2,164	-	94
JJCT Emergency Fund for IP in Peru	3,595	-	3,595	-	-
JJCT Kichwa Indigenous Radio	1,450	-	1,450	-	-
JJCT Emergency Fund Peruvian Amazon	-	29,145	6,194	-	22,951
JJ Charitable Trust Kichwa radio in San Martin	-	12,397	588	-	11,809
Joseph Rowntree CT PBI 2023-5	-	9,000	1,250	-	7,750
Nia Tero Foundation - Global 2021-2023	-	(595)	(595)	-	-
Nia Tero Foundation - Global	-	61,475	21,763	-	39,712
Open Society Foundation Caribbean via SCPDA	17,548	(1,252)	1,567	-	14,729
Packard Foundation - Indonesia	26,841	162,628	150,487	-	38,982
Subtotal carried forward	2,408,104	4,102,902	4,898,995	-	1,612,011

## 20. RESTRICTED INCOME FUNDS 2023 (Cont.)

	b/f at 01.01.23	Income	Expenditure	Transfers in / (out)	c/f at 31.12.23
Subtotal brought forward	2,408,104	4,102,902	4,898,995	-	1,612,011
Rainforest Fund - Costa Rica 2022	1,149	72,074	71,241	-	1,982
Rainforest Foundation US 2023	-	79,492	79,492	-	-
Royal Anthropological Institute	18,141	16,000	12,587	-	21,554
Restricted Donations - James Thornton	8,577	-	8,577	-	-
RF Alliance AFI 2023	-	12,585	12,585	-	-
Rutu Foundation 2023	-	5,493	5,493	-	-
SAGE 2023 Indonesia	-	10,541	4,997	-	5,544
Sage Peru 2023	-	23,388	23,388	-	-
Sall Family Foundation 2022-23 Restricted	105,097	(715)	104,382	-	-
SECO Indonesia	-	118,052	104,419	-	13,633
Size of Herefordshire	5,374	10,821	15,732	-	463
Size of Wales Kenya 2023-24	-	5,000	-	-	5,000
Size of Wales Kenya 2022-23	749	-	749	-	-
Size of Wales Emergency Fund Peru 2022	102	-	102	-	-
Size of Wales Peru Match 2022	3,844	-	2,892	-	952
Size of Wales Peru Match 2023	-	25,209	22,769	-	2,440
Sobrato Foundation 2023-25	-	624,043	216,915	-	407,128
SwedBio at the Stockholm Resilience Centre	27,926	259,465	287,391	-	-
Swedish Postcode Foundation - Peru & Columbia 2022-23	116,054	(3,985)	112,069	-	-
Voice via CIPDP	-	2,523	2,523	-	-
Waterloo Foundation - Responsible Finance Programme	34,051	67,000	53,635	-	47,416
Wellspring Philanthropic Fund - 2022 Gender	412,825	73	167,468	-	245,430
Wellspring Philanthropic Fund - Zero Tolerance Initiative 2021	103,463	-	103,463	-	-
Wellspring Philanthropic Fund - Zero Tolerance Initiative 2023	-	234,389	32,646	-	201,743
WWF OECMs 2023	-	78,740	28,891	-	49,849
<b>Grand total</b>	<b>3,245,456</b>	<b>5,743,090</b>	<b>6,373,401</b>	<b>-</b>	<b>2,615,145</b>

**FOREST PEOPLES PROGRAMME****INCOME AND EXPENDITURE ACCOUNT  
For the year ended 31 December 2024**

	2024	2023
	£	£
<b>Income:</b>		
Grants	7,130,941	8,165,354
Donations	90,831	44,453
Bank Interest	38,012	26,813
	<u>7,259,784</u>	<u>8,236,620</u>
<b>Expenditure:</b>		
UK Salaries & Fees	1,872,141	1,669,642
Overseas Staff Fees	777,307	594,223
Consultants	319,785	279,137
Other Staff Costs	41,054	29,145
Travel and Project Monitoring	314,847	297,215
Translation, Publications and Research Documents	137,159	89,693
Equipment & IT	131,736	132,515
Indigenous Participation	318,446	277,808
Field Costs (incl transfers to Partners)	2,955,530	3,179,068
Workshops	50,302	25,444
Rent, Rates and Insurance	59,763	49,028
Light, Heat and Cleaning	8,465	11,637
Telephone and Communications	11,103	10,127
Communications and Visibility	13,296	14,815
Membership Subscriptions	19,211	7,981
Postage and Stationery	4,801	4,052
Sundry Expenses	13,240	25,491
Auditor's Remuneration	48,638	46,400
Bank Charges and Interest	32,138	27,512
Legal & Professional Fees	242	6,337
Foreign Exchange Losses/(Gains)	58,421	121,029
Fundraising Costs	2,081	413
	<u>7,189,706</u>	<u>6,898,712</u>
<b>NET SURPLUS</b>	<u>70,078</u>	<u>1,337,908</u>

This page does not form part of the statutory accounts.