

Conservation Education & Research Trust

REPORT AND FINANCIAL STATEMENTS

For the year ended
30 September 2022



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Welcome



On the global stage, 2022 was a truly turbulent and challenging year. As the world started to reopen following the Covid-19 pandemic, we faced a new shock to our political and economic systems: war in Ukraine. The mounting strain on our environment showed itself in ever more shocking ways, with extreme weather events across the world. We saw record high temperatures in

many regions, including the Antarctic, devastating flooding in Pakistan, drought in Western Europe, and wildfires threatening thousands of homes. The UN's Intergovernmental Panel on Climate Change (IPCC) warned this year that it is now or never to limit the impacts of climate change.

The world is far from stabilising global warming at 1.5°C and preserving biodiversity. So it was no surprise to see the unprecedented levels of public interest in UNFCCC COP26, which took place in Glasgow. Despite the frustration many expressed with the outcomes of that pivotal summit, one thing was clear: there is a strengthened collective will to come together and bring about a step-change in efforts to address the multiple challenges facing our planet.

Operating against such a backdrop, Earthwatch's work has never been more important. We were in Glasgow for COP26, planting a network of Tiny Forests from which city residents can directly benefit. We continue to work with corporate partners to help deliver business-focused sustainability outcomes, at

the same time as inspiring action through building personal connections with nature. We are at the forefront of the citizen science movement, taking the lead with innovations such as the Measuring Impact of Citizen Science (MICS) platform, which will maximise the positive impact policymakers and project managers can have on their environment using this method of research.

It has been inspiring and rewarding supporting the Earthwatch team, led by CEO, Steve Andrews, to achieve our strategic goals. Following a pivotal review in FY21, jointly conducted by Board of Trustees and Executive Team, the team has significantly grown Earthwatch's impact resulting from the investment of our reserves, set ambitious and exciting long-term objectives for a number of programmes, and embarked on new partnerships in both the UK and the Netherlands. As a result, more communities around Europe are connecting with nature and monitoring their natural resources in new ways.

The landmark Kunming to Montreal Global Biodiversity Framework agreed by global governments at the much-delayed biodiversity summit COP15, in December 2022, is another reminder that we will achieve much more together than we can alone. We all have a role to play – and my fellow Trustees and I are proud to play a role in bringing Earthwatch's exceptional field of expertise to the fore at this crucial time for society.

Lucian J Hudson
Chair, Earthwatch Europe



About Earthwatch Europe

Driving the change needed to live within our means and in balance with nature.

Our planet – and all life on it – is facing unprecedented challenges. Climate change and loss of biodiversity threaten our very existence and the beauty of the world as we know it.

Science has identified the causes of these challenges, and science is essential if we're to face and solve them.

Earthwatch is an environmental charity with science at its heart.

We connect people with the natural world, monitor the health of our natural resources, and help people take action to have a positive impact.

We work together with scientists, businesses, civil society and policy-makers to drive the change we need to live within our means and in balance with nature.

Our work focuses on many environmental challenges, including climate change, biodiversity loss, freshwater pollution, sustainable agriculture and life in cities.

What we do

Enabling action

We provide families, communities and companies with opportunities to take science-based action to mitigate the impacts of climate change and biodiversity loss



Educating future generations

We teach educators and children about climate change, biodiversity loss and how to deliver outdoor education



We train and support young scientists from across the world

Advancing citizen science

We engage the public and stakeholders, including corporate employees and farmers, in undertaking citizen science research, helping to answer important environmental questions and influence policy and practice



We are leaders in developing the discipline of citizen science

Helping companies to transform

We design and deliver immersive learning programmes for corporate leaders and employees



We undertake business-relevant scientific research

We support leaders to meet business sustainability goals

Our values

We are driven by people

Why it's important

In order to change hearts and minds, our experiences and projects must be motivating, engaging and truly inspire people to take action.

And in an increasingly polarised world, we need to support and connect with one another to collectively tackle the environmental crises facing us. Everyone has a part to play.

What it looks like

We believe in the power of people, from all walks of life, to make change happen, and design our projects to be inclusive and accessible to all. As a team we are open, warm and passionate, and support and appreciate others. We are non-judgemental, create a platform for all voices and foster a sense of community. Our projects and activities are inclusive and accessible.

We connect with nature

Why it's important

Our society exists in a state of disconnection from nature – people see themselves as separate from nature and therefore place less value on it. Disconnection from nature is at the heart of ecological emergency. Connection is a driving force for change.

What it looks like

We put meaningful interaction and engagement with nature at the heart of what we do, guiding people to reconsider their relationship with our planet and inspiring them to become agents of change. Our activities are fun, memorable and motivating: with muddy boots and hands, and smiles on their faces, our volunteers and communities work together with confidence and enthusiasm to take action.

We are powered by science

Why it's important

In a complex and fast-moving world, science is the best tool for helping us find the truth, act and make progress. At Earthwatch, our scientific expertise gives us greater conviction and credibility in advocating for change.

What it looks like

Our programmes are based on evidence and generate new knowledge, and we undertake applied research that identifies new solutions. We use and champion citizen science as a means of engaging and connecting people with solutions to global problems. Internally our decision-making is based on evidence, evaluation and monitoring.

We fight for our planet

Why it's important

We are in the midst of multiple environmental crises. We need to focus our resource to ensure that our work has maximum impact, where it is most needed. And to maximise our influence, we must be seen as the expert in our areas of specialism, differentiate ourselves from others and be an authentic advocate for change.

What it looks like

Our activity is focused on outcomes for our planet, not outputs. We are unafraid to express our beliefs and principals, we know our goals and work whole-heartedly towards them. We challenge ourselves, our partners and environmental decision-makers. Internally and externally, we are clear on our focus and intention, and are accountable, open and honest.

Equality, diversity and inclusion

At Earthwatch we are committed to encouraging diversity in our workforce. Earthwatch Europe has an equal opportunities policy which addresses Earthwatch's goals and responsibilities as an employer. We aim to provide equality and fairness for all in our employment or those applying for employment.

Our EDI Working Group works towards implementing our policy, embedding equality, diversity and inclusion into our programmes and culture. Each member of the group – including the CEO – has EDI related goals within Earthwatch's performance management system.

In FY22 we joined two industry EDI networks, The Diverse Sustainability Initiative and the Wildlife & Countryside Link EDI Group, which will further support our commitments and contribute to increasing diversity within the sector.

We established five priority areas in FY22:

1. Ensure Earthwatch is a place where individuality is embraced and everyone has the opportunity to thrive

Earthwatch staff feedback resulted in further actions, including increased communication about Earthwatch's EDI commitments and actions, more routes for employees to share their thoughts and ideas about EDI at Earthwatch, a new EDI induction session for new starters and a 'this is me' section to our weekly staff newsletter.

In recognition of the challenges facing LGBTQI+ people in field science, we supported our colleague Isabel Bishop to publish an open-access article outlining her personal experience (Mackay, AW & Bishop, IJ (2022) Out in the field. Area, 54, 546– 550. Available from: <https://doi.org/10.1111/area.12823>).

2. Identify and remove any barriers to greater equality and inclusion within our recruitment processes

Following an internal assessment of our recruitment processes, we:

- Updated our diversity and inclusion statement on all job adverts
- Updated recruitment process guidelines for all those involved in recruitment

- Survey new starters annually to get their feedback on recruitment and induction processes
- Piloted unconscious bias training for all new hiring managers
- Started work on revising our organisational values.

3. Put a plan in place to build a more diverse Board of Trustees

In FY22 we made the following steps to build a more diverse Board of Trustees:

- Set up a Trustee EDI Working Group to ensure our commitments are reflected on our board
- Undertook a skills and diversity gap analysis of our board, using individual interviews to gather different perspectives, with targets to fill these gaps in future Trustee recruitment.

4. Review equity within the organisation, starting with a gender equity plan

A sub-group of the EDI Working Group completed a rigorous review of gender equality within Earthwatch and created a GEP (Gender Equality Plan) in line with the Horizon Europe Framework, which is published on our website. It includes a detailed action plan and we will complete

another situational report in Jan 2023 to refine our GEP as required.

5. Review our existing programmes and develop new programmes aimed at giving increased equity and increased diversity, starting with young minority ethnic people

Our Tiny Forest programme has an increased focus on reaching diverse communities. We have also reviewed community engagement and volunteer processes to ensure they are meeting our EDI ambitions. We will use Tiny Forest as a case study that we can replicate in our other programme areas.

The Next Generation programme is now also focusing on under-served communities and we will be adapting our resources and activities further to ensure they are as inclusive as possible. We continue developing our freshwater and soil health toolkits to make them accessible to diverse communities around the world.

[1] <https://policyexchange.org.uk/wp-content/uploads/2017/03/The-two-sides-of-diversity-2.pdf>

Fundraising

Earthwatch Europe receives a significant amount of its income from corporate partners. We work with some of our partners to embed sustainability within their business. Other partners support us to deliver public engagement and education programmes. Each corporation we partner with is assessed in line with our partnership ethics policy.

Income from research grants remains an important source of funding across many of our programmes. Earthwatch's accreditation as an Independent Research Organisation enables us to partner and lead on several proposals to the UK research councils and the EU, and the establishment of our Netherlands office has expanded our ability to partner with Dutch research organisations and access additional funding opportunities in Europe.

Income from Trusts and Foundations is of growing importance to Earthwatch as we continue to diversify our income streams. Earthwatch works with a variety of organisations to help fund our work to connect people to nature, monitor the health of our

natural resources and promote impactful actions to reduce environmental impact.

Earthwatch has also maintained a steady income from individuals. As in previous years, individuals are able to support us via one-off donations, recurring donations, and sponsorship for marathons and other events. This year we also established our Seed Investor group of major donors who support our work and are aligned with our approach. We continue to explore new funding routes for individuals, including digital media platforms and merchandise options, using online stores where we do not need to pre-purchase stock.

Earthwatch is a member of the Fundraising Regulator. All our fundraising activity was carried out by internal staff members in 2022, and we have a number of policies in place to ensure our fundraising activity is transparent.

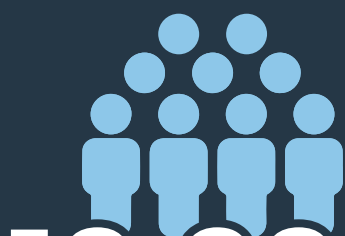
We have ensured that all fundraising was in line with relevant data protection regulations. We received no complaints about our fundraising practices in 2022 (2021: none).



Strategic report

Objectives and achievements

Enabling action and connecting people with nature



13,933

participants in our projects



14,616

hours spent outdoors through Earthwatch activities



78,905

trees planted with Tiny Forest volunteers

Creating knowledge and advancing citizen science to transform



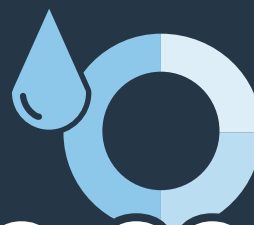
8

peer-reviewed papers published



3,992

people trained to collect citizen science data



2,224

new FreshWater Watch datasets made available open access

Educating future generations



more young people can experience outdoor education thanks to Earthwatch programmes



teachers participated in our Tiny Forest and Teach Earth training events

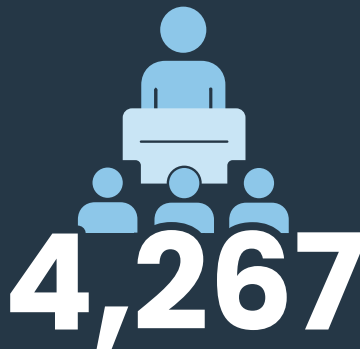


new online learning resources created

Helping companies to transform



corporate partners



attendees at corporate engagement and learning events



business recommendation reports and white papers created

Introduction

Our Soil and Water programme is focused on empowering people around the world to monitor, protect and improve the health of their local environments. We believe that the first step in having an impact is collecting robust data to inform and enable targeted action, and we engage the public and farming community to achieve this.

Our freshwater vision is to have 100,000 people safeguarding 10,000 water bodies across Europe and Africa by 2030. We are working to deliver this vision through our global FreshWater Watch programme, which engages communities, students, families and farmers from England to Sierra Leone and China as freshwater citizen scientists.

We are also passionate advocates of sustainable agriculture, with a growing portfolio of projects supporting farmers and other parts of the agricultural supply chain to monitor their impact and test more sustainable practices. We apply citizen science tools to improve soil and water health and are working with partners to develop and integrate simple biodiversity monitoring tools.

Objectives

- Continue to support our FreshWater Watch community groups:
 - a. Add 30+ new communities to our platform
 - b. Engage 2,500 people to actively participate in FreshWater Watch
- Empower communities to take action to improve their local waterbodies, with at least 50% initiating action
- Scale up our pilot projects exploring the use of FreshWater Watch measurements in reporting for the Sustainable Development Goals
- Grow our tools to support sustainable agricultural practices, including initiating at least one new project to improve soil health
- Expand our sustainable agriculture work in China, researching the environmental impact of different agricultural actions
- Upgrade our FreshWater Watch online platform

Partners



Achievements

We saw impressive growth in our soil and water programme in FY22. Major milestones include the launch of the new FreshWater Watch platform in May, with much more powerful functionality, allowing greater data analysis and visualisation, and better access to training resources; and our celebration in September of FreshWater Watch's 10th anniversary.

We welcomed 27 new community groups into FreshWater Watch from the UK, Ireland, the Netherlands, Sweden and Italy, bringing our total number of groups to 63. This growth was partly enabled by funding received from the Nineveh Trust, the WFH Foundation and the Big Green Give. In total, 6,044 people took part in FreshWater Watch through both our community groups and public WaterBlitz events. This achievement was in part due to the fantastic work across Ireland by our partners at Dublin City University.

70% of groups surveyed are taking action to improve their local waterbodies, including advocacy, campaigning and working with farmers. Most notably, Earthwatch is supporting the 'catchment champions' in the Evenlode Catchment Partnership, in Oxfordshire, which is funded through Thames Water's Smarter Water Catchments project. These local volunteers collect data to build more detailed picture of the water quality status and report pollution incidents on their stretch of river.

Our work with the United Nations has grown in Africa, with a new transnational Sustainable Development Goals project linking and expanding the existing FreshWater Watch groups in Malawi, Sierra Leone, Tanzania and Zambia, in order to enable citizen science data to be used to report on the Water and Sanitation SDG 6.3.2.

We have developed a number of new projects in the Netherlands, particularly focusing on sustainable agriculture. We support farmers to measure water quality and soil health to better understand the local situation on their farm and inform management decisions, with support from IUCN NL, the Dutch National Postcode Lottery and Innovatiefonds Deltaplan Biodiversiteit. In another project, supported by Provincie Noord-Brabant, we worked with HAS Hogeschool, Brabants Landschap and Maasarend ecologie to measure soil health, water quality and biodiversity on 30 farms to research whether the BBM payment for ecosystem services scheme leads to better outcomes for biodiversity. Work has also started on a collaborative project led by Wageningen University to develop a simple to use biodiversity monitoring tool for arable farmers.

Our sustainable stevia farming project in China, delivered with Tate & Lyle and in partnership with Nanjing Agricultural University, has continued to grow. In previous years the project has delivered a life-cycle-analysis of stevia, a plant-derived low-calorie sweetener, and piloted methods of reducing environmental impacts. This year the project has grown in both Dongtai, Jiangsu Province, East China, and Linze, Gansu Province, West China, with farmers applying best practices around fertiliser use. Over 100 farmers signed the voluntary Stevia Supplier Sustainability Commitment, committing to reduce the environmental impact of stevia farming.

Our soil and water research team published five peer-reviewed publications:

Winton, D, Marazzi, L, & Loiselle, S (2022). Drivers of public plastic (mis)use – New insights from changes in single-use plastic usage during the Covid-19 pandemic. *Science of The Total Environment*, 157672.

Simaika, JP, Bishop, I, Kelly, M, & Castañeda, R (2022). Freshwater Biota as Indicators of Impact: Case Studies and Examples of the Major Groups in Surface Water Assessment. *Encyclopedia of Inland Waters (Second Edition)*, Volume 4, 20-34.

Di Grazia F, Gumiero B, Galgani L, Troiani E, Ferri M, Loiselle SA (2021). Ecosystem Services Evaluation of Nature-Based Solutions with the Help of Citizen Scientists. *Sustainability*, 13(19):10629.

Moshi HA, Shilla DA, Kimirei IA, O' Reilly C, Clymans W, Bishop I, et al (2022). Community monitoring of coliform pollution in Lake Tanganyika. *PLoS ONE* 17(1), e0262881.

Moshi, H.A., Kimirei, I., Shilla, D. et al (2022). Citizen scientist monitoring accurately reveals nutrient pollution dynamics in Lake Tanganyika coastal waters. *Environ Monit Assess* 194, 689.

10 years of FreshWater Watch

 **34,000+**
datapoints

 **32** countries

 **15,000+**
volunteers

 **1,200+**
waterbodies monitored


 **69** active groups

 **25+** publications

Financial Year in numbers

 **6,044**
participants in our projects

 **453**
people trained to collect citizen science data

 **56**
farmers engaged in our sustainable agriculture work

 **2,224**
new FreshWater Watch datasets made available open access (globally)

Tiny Forest

Spend:
£1,551,576

Introduction

Tiny Forest creates high-quality urban green space and engages local communities, schools and businesses in a range of volunteer activities to support connection to, and action for, nature. By 2030 we want to maximise the social and environmental impacts of Tiny Forest by:

- Engaging 100,000 people with our Tiny Forest network
- Planting a total of 500 Tiny Forests across the UK and Europe
- Making sure that at least half of those locations are accessible to under-served communities
- Understanding more about the environmental benefits of Tiny Forest through citizen science and new research.

Objectives

- Plant 40 Tiny Forests during the 21/22 planting season, and support Severn Trent in planting a further 72
- Train our partners Severn Trent and NatureScot in the delivery of the Tiny Forest package
- Develop a devolved approach to enable scale and growth, including a new approach to land and site identification

Partners



Bellway

BlackRock

Bloomberg



Isky Gordon



Local Authority
Treescapes Fund



OVO
FOUNDATION



Price & Myers



Shamita Ray

SIEMENS

The WFH
Foundation



WHYTE
&
MACKAY

Achievements

This was a significant year for Tiny Forest, and saw us almost hit our original goal of planting 150 Tiny Forests by 2023, one year ahead of target. During the planting season we delivered 132 new forests around the UK, bringing our total to 149 by the end of March 2022, and supported additional initiatives in Europe including Berlin's first Tiny Forest.

Our two delivery partnerships were key to this achievement. We started the planting season working with NatureScot, to deliver a network of 8 'Wee Forests' across the city of Glasgow. These forests were planted in celebration of the city hosting COP26, creating a legacy for local residents who came out to plant trees together.

Hot on the heels of Glasgow, we announced the first Tiny Forests to be delivered this year in partnership with Severn Trent as part of their Big Nature Boost goal. In total, 72 forests were planted in urban areas across the West Midlands to create a green legacy of the Birmingham 2022 Commonwealth Games.

Our community engagement continued after the planting season with a summer of science days. These events deepen community connection with existing Tiny Forests and collect valuable scientific data. We delivered 78 science events across the country with 3,465 volunteers from schools, businesses and community groups. We also developed a new land strategy, focusing on planting in areas with under-served communities, areas where we can create green corridors and clusters of forests, and land within school grounds. Our approach to building relationships with councils and local authorities is starting to translate into exciting new opportunities for funding, such as our four successful applications to the Local Authority Treescapes Fund.

Analysis from the tree monitoring activities we ran across 80 forest sites over the summer shows that:

- Tiny Forests have already improved resources for wildlife by increasing the diversity of plants and trees for food, shelter and nesting sites, when compared to the habitat of sites prior to planting. Volunteers recorded 1,526 individual insects, including butterflies, pollinators and ground-dwelling invertebrates.

- Water is absorbed into the ground 32% faster inside the Tiny Forest compared to surrounding land.
- With their trees mostly still saplings, Tiny Forests are storing a small but growing amount of carbon above ground: currently approximately 2.4 tonnes, equivalent to 1/4 of a person's UK annual carbon footprint.

FY22 was the year of exciting scientific activity. Our research team submitted our first peer-reviewed paper on Tiny Forest: Cárdenas, ML, Pudifoot, B, Narraway, CL, Beumer, V, & Hayhow, DB (2022). Nature-based Solutions Building Urban Resilience for People and the Environment: Tiny Forest as a case study. *Quarterly Journal of Forestry*, 116(3), 173–183.

We also published an Impact Report providing a summary of our research into urban climate resilience through nature-based solutions, as part of our partnership with HSBC. This study took place over a number of years, across 17 major cities around the world, and improves understanding of the function of urban green and blue spaces, necessary to inform policy on the value of integrating nature-based solutions into urban design. This research was also published in nine different peer-reviewed articles in a special issue of the *Sustainability* MPDI academic journal in January 2022.

In addition to our in-house research, Earthwatch is coordinating a wider Miyawaki Research Network with a number of UK universities to share research and protocols on this exciting approach to tree planting, and is working with supporter Isky Gordon to develop a site that will compare the benefits of the Miyawaki site versus more traditional forestry planting.



Financial Year in numbers



Tiny Forests created

Data collected from 80 Tiny Forests around the UK, from Aberdeen to Jersey



volunteers engaged in planting days – with 97% of volunteers rating the day as good or fantastic



science events delivered across the UK with 3,465 volunteers



hours spent in nature through Tiny Forest activities



Introduction

A blend of education, personal experience and immersive, nature-based learning to inform, motivate and drive change across all levels of an organisation.

After a number of years of successful learning interventions with long-standing partners, in FY22 we redeveloped our vision, branding and position in the market for our learning offering to businesses. We relaunched Earthwatch Learning with three areas of work – Sustainable Leadership, Sustainable Operations and Sustainable People – and six core programme options. The programmes actively engage decision-makers and employees in the understanding and action needed to bring about profound change in a business and meet sustainability goals.

In order to maximise our influence on corporate sustainability best practice and regulation, we also work in partnership with several industry alliances, most notably the Aldersgate Group and Business for Nature.

Objectives

- Continue developing the team, including our network of expert Learning Associates
- Develop a rich pipeline of new Earthwatch Learning clients, including the delivery of a series of taster events to showcase our work for new potential partners
- Deliver on current partnerships with our existing and new partners

Achievements

We launched Earthwatch Learning in January 2022, with a new microsite to drive enquiries. As part of our promotional activity, we ran a series of online taster sessions which attracted 35 participants from prospective partner businesses. We also published two white papers, which were downloaded by over 130 sustainability professionals, and reached over 30,000 people via our thought-leadership content on professional platforms.

Internally, we recruited a new member of staff to grow our number of in-house learning professionals, and upskilled our existing team with specialist training in action learning and business sustainability. We continue to nurture our network of Learning Associates, including inviting feedback on our new programme framework and materials.

We were delighted to secure our first new client, Scottish Power, with whom work will begin in FY23.

In 2022 we delivered 22 in-person and online learning sessions to Shell's senior leaders, technical staff and the general workforce, engaging them with the company's Powering Progress strategy. Our work focuses on the 'Respecting Nature' pillar, by providing global context and an external independent voice on environmental topics. These sessions received consistently high evaluation scores from participants. We also began testing a new approach, with Shell participants engaging with nature and taking part in citizen science projects local to them instead of participating in expeditions, thereby reducing the environmental impact associated with travel. This 'regional hub' model encompasses citizen science engagement days and expeditions in Europe, the Americas and India, with more locations planned in future years.



Earthwatch has worked with Shell since 1998, developing sustainability leadership skills through a range of immersive learning experiences. The programmes are designed to build employees' understanding of global environmental challenges, which helps Shell deliver its commitments towards its Respecting Nature goals. We look forward to continuing our partnership and constructive dialogue with Shell on its environmental responsibilities.

We were delighted to return to the field with HSBC after Covid restrictions were lifted, running two Sustainability Leadership Programmes in the UAE in addition to our valuable online offer. In total we engaged with 477 HSBC employees from across the world, including 27 in person, who will go on to share their sustainability knowledge with HSBC customers and clients.

We also worked with the Science and Technology Facilities Council (STFC), part of the UKRI, to help them start their own journey towards their sustainability goals. We were able to use our expertise to introduce business risks and opportunity around climate change, and explore how they could reach their environmental targets. This year we started our collaboration working with a variety of different teams, and engaged 235 people in total.

We are active supporters of Business for Nature's #MakeItMandatory campaign in the run-up to CBD COP15, which calls on governments to require all large businesses and financial institutions to assess and disclose their impacts and dependencies on nature by 2030.

Partners



Science and
Technology
Facilities Council



Financial Year in numbers

4,267

attendees at corporate
engagement events

144

hours of citizen science
data collection

3

recommendation
reports/briefs
submitted to business

130

white paper downloads

Next Generation

Spend:
£265,008



Introduction

Earthwatch works with under-served communities to ensure that, by 2030, at least 50% of their young people feel more connected with nature and know how to take action for the environment.

All young people have a natural connection and curiosity towards the world around them. Armed with energy, adept in technology and enthusiastic to create change, our young people already have the basic tools to become stewards and protectors of the environment. However, access to the natural world, environmental training or role models for environmental careers are not equal.

Our Next Generation programme seeks to address this inequity. Stretching from school life, through green career choices to early career scientists, our programmes build and develop these built-in tools, through providing knowledge, resources, hands on learning and confidence to all, to equip the next generation to become creative change makers for the planet.

Objectives

- Conduct a strategy sprint to redefine our programme, products and goals
- Return to delivering Teach Earth In the Field whilst continuing to build our online presence
- Develop the Science Camps project, secure funding and offer the online course for emerging scientists

Funders



Neville Shulman CBE
The Tomoro
Foundation

The Chapman
Charitable Trust

The Ann D
Foundation

Achievements

Over the course of the year, the Next Generation team delivered more than 90 events for teachers and young people around the UK, such as Teacher Training and Science Days as part of the Tiny Forest programme, as well as our first in-person Teach Earth events after restrictions were lifted.

We held two Teach Earth In the Field residential training weekends for 23 teachers and educators, building knowledge, confidence and motivation to teach environmental science and run outdoor learning activities for their students. 690 young people will benefit every year from the skills their teachers have developed through Earthwatch. In addition, our Teach Earth Teacher Training Programme worked with 45 teachers from the Leicester Primary School-Centred Initial Teacher Training (SCITT) across two training sessions, reaching an additional 1,350 pupils per year.

Online, our Earthwatch Education platform has an audience of over 6,500. This year we developed 28 new learning resources, including four specifically to address inclusivity for children and young people with SEND, and two new videos.

The NERC Engaging Environments project, which brought together a number of organisations in Birmingham including

Citizens UK, the University of Birmingham and Earthwatch Europe, concluded in July. During FY22 we published *Shared Spaces*, a short and inspiring film about creating engaging environments for communities in Birmingham, produced with community film-making organisation BLESST. The Engaging Environments project has significantly enhanced Earthwatch's expertise in community engagement, adding value to our work with communities across our programmes.

Our Science Camps for early-career scientists, which were also developed through the Engaging Environments project, have been redefined during an internal 'strategy sprint' in February. We have new funding to deliver two science camps in FY23, and look forward to reporting on their impact. We also supported three interns through Next Generation Jersey, a paid, 8-week Jersey-based summer internship, including participation in Teach Earth: In the Field.

We were delighted to award research grants to three early career scientists undertaking research in Thailand, Tanzania and India through the Neville Shulman Awards, with projects focusing on impacts on wildlife, monitoring freshwater pollution and tackling the impacts of climate change.



"This weekend has been incredible and it's ignited such a motivation to do more. I've met amazing people and I can't wait to spread the word. Thank you for your commitment to breaking down educational barriers and bringing Earth Education to all!"

Teach Earth: In the Field attendee

Financial Year in numbers



90

events delivered to educators and young people



794

educators engaged face-to-face



4,797

young people engaged with outdoor learning and environmental education, with a further 13,000 benefiting from training we delivered to the educators



28

new online learning resources



100%

of attendees reported they felt more connected to nature throughout their Teach Earth experience



100%

felt participation in Teach Earth had been worthwhile both personally and professionally

“The platform is very helpful for citizen science project coordinators who want to assess their impact! I had the opportunity to test it and I can’t wait to share it around.”

Camille Masselot, @C_Mslt



Introduction

As a leader in citizen science, we trial innovative tools and approaches to improve our own practice and that of the wider scientific community.

Our Innovation research focuses on:

- Advancing citizen science theory and practice
- Creating platforms, collaborations and knowledge exchange that enable environmental impact
- Creating methods and tools that will allow novel data collection and analysis

Objectives

- Deliver the Measuring Impact of Citizen Science (MICS) project and utilise it as a key asset of Earthwatch
- Disseminate the outputs of current and concluded research projects through conferences and scientific papers
- Deliver our current projects to the highest level
- Build our networks to find new partners to work with
- Develop proposals for new projects in line with our research aims

Achievements

We successfully completed three European-funded multi-year projects:

- In July we finalised the ground-breaking MICS platform (<https://mics.tools>), which we coordinated with a partnership of six organisations, and hosted a citizen science impact workshop, attended by many significant stakeholders in this field, including the citizen science lead at the European Commission and senior researchers in the field of citizen science.
- The MONOCLE project (Multiscale Observation Networks for Optical monitoring of Coastal Waters, Lakes and Estuaries) was also completed in July, developing water quality sensors aligned with Earthwatch's FreshWater Watch project.
- The EU-Citizen.Science project, the platform for sharing citizen science projects, resources, tools, training and much more, in which we led the awareness and engagement effort, with a focus on the public and policy-makers. The Earthwatch team produced new open access resources providing guidance on raising awareness and increasing engagement with multiple interested parties and actors in citizen science.

We continue to lead the dissemination and exploitation efforts of Cos4Cloud (Citizen Observatory Services for the European Open Science Cloud). In September it was featured as the project of the month by the EU's Community Research and Development Information Service (CORDIS).

We began working on new projects:

- The EU-funded Horizon 2020 ILIAD project, which aims to create a set of digital 'twins' of the ocean (interactive models of ocean processes). These digital twins will be designed to help the management of pollution, biodiversity and renewable energy.
- The EU-funded Horizon Europe project CHEERS, which will explore ways to make the brewing industry more sustainable by creating biomass feedstocks and bio-based products from waste streams.

We successfully secured two further new projects through Horizon Europe and the

UKRI support scheme: RURALITIES (starting in October 2022), which aims to set up ecosystem-driven innovation and training centres in various regions in Europe; and BENCHMARKS, which will co-design an Integrated Soil Health Monitoring Framework.

We also acted in an advisory capacity with two organisations:

- Aston University (MDENet), advising on data standards and metadata creation
- The Citizen Carbon Budget, investigating the use of app technology for reducing carbon footprints

Our team published three peer reviewed publications during the year:

Parkinson, S., Woods, S. M., Sprinks, J., & Ceccaroni, L. (2022).

A Practical Approach to Assessing the Impact of Citizen Science towards the Sustainable Development Goals. *Sustainability*, 14(8), 4676.

Woods, S. M., Daskolia, M., Joly, A., Bonnet, P., Soacha, K., Liñan, S., ... & Ceccaroni, L. (2022). How Networks of Citizen Observatories Can Increase the Quality and Quantity of Citizen-Science-Generated Data Used to Monitor SDG Indicators. *Sustainability*, 14(7), 4078.

Wehn, U., Gharesifard, M., Ceccaroni, L., Joyce, H., Ajates, R., Woods, S., ... & Wheatland, J. (2021). Impact assessment of citizen science: state of the art and guiding principles for a consolidated approach. *Sustainability Science*, 16(5), 1683-1699 – awarded an honourable mention in the Sustainability Science Best Paper Awards 2021



UK Research
and Innovation

These projects have received funding from the European Union's Horizon 2020 research and innovation programme under grant agreement No.s 776480 [MONOCLE], 824711 [MICS], 824580 [EU-Citizen.Science], 863463 [Cos4Cloud], and 101037643 [ILIAD].

Our role in the CHEERS project [EU Horizon Europe grant number 101060814] is supported by UKRI under project number 10050977.

Financial Year in numbers



new peer-reviewed
publications



presentations at research
conferences or workshops,
including delivery of the
'Impact assessment in
citizen science' forum



partner organisations
worked with in projects
and proposals

Introduction

Naturehood brings people together to make nature-friendly changes around their neighbourhood. With a focus on urban areas, we work with community representatives to create better spaces for people and wildlife to live, increasing community cohesion and wellbeing through collective action and shared vision.

Objectives

- Secure substantial funding for the community-based elements of Naturehood and explore public fundraising initiatives
- Continue to support the digital Naturehood community with advice, tools and inspiration to support local wildlife
- Commence work on Naturehood in the Netherlands, working with delivery partners in three Dutch cities and communities

Partners



Provincie Noord-Brabant



© Jane Scott

Achievements

We were successful in securing a grant of almost £200k from the National Lottery Reaching Communities Fund. This two-year funding will enable us to work closely with communities in five areas of Oxford, UK that experience high levels of social deprivation, low satisfaction with the local area, and poor access to, and connection with, nature.

Our national Naturehood community on Facebook continues to be highly engaged, with a core audience of 30,000 and an estimated page reach of 870,000 people over the course of the year. Content highlights include pollinator picnic, launched in June 2022, and two wildlife photography initiatives: our annual 'photographer in residence' scheme, which attracted 80 applicants; and the Naturehood photography competition, where we received over 300 entries competing for inclusion in the Naturehood 2023 calendar.

We also started two Naturehood pilot projects in the Netherlands. In the Doe de Dommel programme, which began in

July 2022, we are working in partnership with Provincie Brabant, Waterschap de Dommel, and IVN to 'green' two neighbourhoods along the Dommel river:

- Het Gegraaf in Valkenswaard
- Bennekel in Eindhoven

These projects aim to bring residents, municipalities and schools together to measure the impact of their activities on biodiversity climate adaptation. The emphasis is on both taking action collaboratively and experiencing its subsequent impact. A third project, funded by Heijmans, will start in October 2022.

Externally we have also worked to improve access to nature through our membership of the Wildlife and Countryside Link coalition, particularly in our support and amplification of the Nature for Everyone campaign, which asks the UK government to make equal access to nature a core part of their Levelling Up plans.

Unrestricted income

Spend:
£4,694

Introduction

Maximising our impact and funding base for the future

Objectives

- Continue to test approaches to building our public supporter database
- Following our 50th anniversary, build a fundraising strategy that maximises engagement and maintains connection with supporters
- Identify a fundraising programme for mid-level donors that enables the development of our programmes for future impact

Achievements

2022 was a challenging time in which to build individual giving, against a backdrop of economic uncertainty, war in the Ukraine and a cost-of-living crisis. We launched a digital supporter acquisition campaign towards the end of February, just as the Russian invasion of Ukraine took place, but after close review we ultimately decided to suspend any further activity until we had more certainty around the return on our investment.

Simultaneously however, we developed a subscription product called the Earthwatch Book Club, which launched in September 2022. For £10 a month, this online programme offers environmentally-aware members of the public the chance to read and discuss some of the latest environmental titles, connect with like-minded people, become more knowledgeable on a

variety of environmental topics and hear directly from authors. We will be testing out approaches to recruitment to this exciting new programme during the course of FY23.

Following the successful celebration of our 50th anniversary year in FY21, we developed and launched a new programme for close friends of Earthwatch. The Seed Investors programme invites environmentalists to join a small group of people who understand the importance of seed investment to make a great idea grow. In FY22 we welcomed our first 15 Seed Investors, with an inaugural event held at the Fever Tree headquarters in London. With a focus on Tiny Forest and other urban greening initiatives, our Seed Investors group is fundamental to helping the Earthwatch movement grow.



TCS London Marathon 2022

Financial Review

Summary

This financial year shows our strong recovery from the Covid-19 pandemic, despite the deepening turmoil of political and economic systems. We were able to reopen our doors and enjoy face-to-face events and learning opportunities, which strengthened our ability to reach supporters and generate funds to support the change needed to live within our means and in balance with nature.

We generated income of £3.4m, an increase of £2.1m on the previous year, thanks to the generosity of our supporters. Total expenditure was £4.0m, an increase of £0.4m on the prior year. In total we reported a planned deficit for the year of £0.6m, which unfortunately like many others, increased to £1.0m due to our investments incurring an unrealised loss on their market value of £0.4m.

We finished the year with free reserves of £2.3m, which represents just over ten months' operational expenditure cover; significantly ahead of the six months set by the Board.

Looking ahead to 2022/23, we are projecting a further reduction in general reserves of £0.6m as we deliver our planned strategic investment, returning to a break-even position by 2025. This projection relies on us meeting challenging new income targets in a time when the economic forecast looks very uncertain, but the progress made this financial year, on the back of our strategy review, has been carried into the early part of the current year and so we are currently on track to meet our target. In light of the ongoing challenge, the Board will continue to scrutinise financial results and future forecasts.

The financial results relate to the operations of Earthwatch Europe (Conservation Education & Research Trust); please see below for the range of connected international charities within the Earthwatch family. Whilst our focus is on the UK, Europe, Africa, the Middle East and India, we have many programmes that take us further afield and a number of international programmes in which we collaborate with other Earthwatch charities.

Income

Source of income	2022 (£'000)	2021 (£'000)	% change
Corporate partnerships	1,980	705	+181
Trust, foundation and other grants	610	189	+156
Research grants	447	148	+202
Major donors and individual giving	114	92	+19
Legacies	132	0	+100
Interest & investment income	85	119	-29
Other income	27	0	+100
JRS Income	-	18	-100
Total	3,395	1,271	+167

The increase in income overall demonstrates the continued popularity across all of our programmes following a review of our strategy in 2021.

In particular we have seen several new partners commit to our Tiny Forest programme, including NatureScot, American Express and Bellway, and we were delighted when we received funding from the Local Authority Treescapes Fund, Queen's Green Canopy and Garfield Weston to name a few. All of our supporters on this programme have helped us exceed our target to date, reaching 149 forests by the end of March 2022.

A new source of funding this year came through gifts kindly left in Wills, and we are very grateful for each and every one.

Expenditure

Type of expenditure	2022 (£'000)	2021 (£'000)	% change
Cost of raising funds	433	498	-13
Soil & Water	689	734	-6
Tiny Forest	1,552	871	78
Corporate Learning	515	232	122
Next Generation	265	267	0
Innovation	472	499	-5
Naturehood	53	199	-73
Other	5	274	-98
Total	3,984	3,573	12%

Total expenditure increased by £0.4m from 2021 to 2022. Following a year of restrictions brought on by the COVID19 pandemic, activities slowly regained momentum including face-to-face learning and planting events at Tiny Forests.

Expenditure is classified into our six strategic programmes of work, along with fundraising on the Statement of Financial Activities (SOFA). Objectives and achievements in each area are laid out above in the Trustees Report and a detailed analysis of expenditure is shown in Note 4 of the financial statements below.

Earthwatch Ltd (registered in Hong Kong) is consolidated into the SOFA and in the Group figures on the balance sheet (see note 12). The impact of this consolidation is minimal, as all the income for Earthwatch Ltd is received from Conservation Education & Research Trust.

General Reserves

The Trustees continue to maintain a risk-based policy of holding six months' cover for operating costs in this financial year (target: £1.3m). At 30 September 2022 General Funds for the charity stood at £2.3m (2021 £2.8m), representing just over 10 months' operating costs. After a reduction of £1.0m in 2022, we expect a further reduction in General Funds in 2022 through planned expenditure supporting our strategic priorities.

In longer-term planning, we will continue to invest in the projects that we believe have impact and high long-term

fundraising potential, but plan to enter a break-even position by 2025 before general reserves fall below three months' operating expenditure.

In the Group accounts, there is a further fund which represents the net current assets held in Hong Kong £106k (2021: £119k). They have been set aside, as they must be used for expenditure within Hong Kong.

Designated funds

The designated fund balance for the charity comprises the unrestricted funds held as fixed assets, e.g equipment of £76k (2021: £28k). £0.5m of previously designated funds for committed delivery of existing projects have been transferred to restricted funds due to little possibility of redirection. £0.4m has been transferred to general funds for operational use against our charitable obligations.

Restricted funds

The restricted fund balance is made up of funds that have been received in advance, but are committed to specific programmes as requested by donors. At 30 September 2022, they stand at £1.1m (2021: £0.8m).

These restricted funds originate from a mix of funders and are scheduled for expenditure on research and other activities in 2023 and future years.

Endowment funds

Earthwatch Europe holds a balance of £1.0m (2021: £1.0m) in Endowment Funds, which represents an endowment provided by the Sultanate of Oman. The interest earned was intended to support Omani students and scientists to participate in our projects. The progress of this fund has been hampered initially by low interest rates and the COVID-19 pandemic. We hope to start this in 2023, if we can do so safely.

Investment strategy

Earthwatch holds the majority of its funds in an investment portfolio managed by Sarasin. The funds held and the returns on each are shown in the table below. Earthwatch Europe's investment policy is to produce the best financial return with an acceptable level of risk. The objective for funds held in the long term is to generate a return at least in line with inflation (RPI), with shorter-term funds preserving their capital value with a minimum level of risk.

Investments of £2.2m (2021: £4.3m) are held in Sarasin's Climate Active Fund:

Investment term	Market value	Total return	Composite benchmark
Medium-term 18m – 5yrs	£0.4m	(16.3)%	(16.2)%
Long-term 5yrs+	£1.8m	(8.6)%	(6.2)%

Investments have experienced a drop in unrealised market value of £0.4m, directly linked to the impact on stocks following the war in Ukraine, the government's mini-budget and the uncertainty of a global cost-of-living crisis. The portfolios are invested for the medium and long term and fluctuate year on year, the expectation being that portfolios will deliver a positive return in the longer term.

The Sarasin & Partners Climate Active Endowment Fund is a multi-asset investment portfolio that aims to bring about, and benefit from, action by businesses to strengthen their resilience to climate change in line with the Paris Climate Accord. Investment and divestment decisions are made using a case-by-case assessment of the vulnerability of each company to climate change and whether it will be able to develop a climate-aware strategy that will deliver attractive long-term returns for shareholders. This is a very similar approach to the one that Earthwatch takes with its own corporate partnerships, and we are therefore pleased to be able to invest in such a fund with Sarasin.

Both the Finance Committee and the Board review the performance of the funds on a quarterly basis and meet regularly with Sarasin & Partners to discuss performance and investment. In December 2021, the Board made a decision to withdraw funds amounting to £1.8m from our medium-term investment in order to cover cashflow for the next two years. This decision was made due to financial uncertainty in the markets and the cash needs of the organisation over the next two years.





Dirk Gravenstein © Ellen Meinen

Organisational environmental impact

We take our organisational sustainability seriously and are dedicated to ensuring that our organisational practice supports the work of our programmes in minimising our own impact on the planet.

We have introduced an environmental charter to outline our commitments to making further positive strides towards organisational sustainability over the coming five years. It covers environmental aspects which we can control and directly manage, and those that we do not control or directly manage but can be expected to influence.

Energy, water and waste

Before lockdown, we started changing in-office behavior and exploring wider opportunities for change in our shared building to minimise the energy and water use within our Oxford office wherever possible. We also embedded the principles of the waste hierarchy (avoid, reduce, reuse and recycle), minimising the amount of non-recycled waste we produce onsite. As more people choose to work from home, we are evaluating our need for a large office space and are seeking smaller, more efficient premises.

Transport and venues

Our employee travel policy aims to minimise our transport-related environmental impact by reducing the miles travelled by employees for business wherever possible and promoting use of lower carbon modes of transport, including electric vehicles and rail, for business travel and commuting. We support sustainable practice in the venues we choose for meetings and events and provide meat-free catering wherever possible.

Purchasing and suppliers

Our procurement policy puts environmental sustainability at the forefront when selecting everyday purchases including office stationery, in-office food and drink, cleaning products and marketing materials. We will favour products with eco-labels, looking to minimise packaging and single-use plastic wherever possible.

We promote best practice within our supply chain, embedding supplier environmental approach and practice as core criteria in our decision-making during their selection. We will favour suppliers within the UK or those with carbon reduction strategies for our office supplies to minimise the carbon impact of the purchases we make.

Remuneration policy

Our approach to remuneration is designed to ensure we can attract and retain the talented and motivated people we need to achieve our mission and deliver our strategic goals.

It is applied consistently across the organisation, both in terms of how we set salaries and the benefits we offer our employees. Pay is reviewed annually by the Executive, as part of the business planning and budget process to ensure we have sufficient funds available. If we do award a cost-of-living increase, we will decide on the level of pay award taking a number of factors into account, including the living wage, changes in the job market, the retail and consumer price indexes (rpi and cpi) and other relevant cost of living factors. We offer paid internships and review and maintain internal pay relativities; pay progression is linked to development in the role and growth of the role. Our salaries and benefits are compared to other similar not-for-profit organisations.

During 2022, we had the following split of men and women in each pay quartile:

Lowest quartile	Men - 7%	Women - 93%	(2021: Men 15% Women 85%)
Average pay for men in this quartile is equal to women (2021: 5% below)			
2nd quartile	Men - 7%	Women - 93%	(2021: Men 15% Women 85%)
Average pay for men in this quartile is 7% below women (2021: 6% below)			
3rd quartile	Men - 50%	Women - 50%	(2021: Men 54% Women 46%)
Average pay for men in this quartile is 2% higher than women. (2021: 2% below)			
Top quartile	Men - 40%	Women - 60%	(2021: Men 58% Women 42%)

Average pay for men in the quartile is 10% above women (2021: 13% above)

Women make up 65% of the workforce in 2021, with a higher proportion of women to men in three quartiles. The quartile where women are paid significantly less than men on average is the top quartile. Earthwatch has a male CEO and this role will have a significant impact on the statistics depending on male or female post-holder.

Gender pay gap

We employ a great mix of people across a wide range of roles and have significantly more women than men in the organisation (43 women, 15 men) with many more at lower levels of the organisation.

We are also genuine advocates of flexible working for many of our employees, irrespective of gender.

When calculated in accordance with The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017, our mean gender pay gap for 2022 is 24%. This is the gap between the mean or average salaries of men and the mean or average salaries for women. This is a 5.0% decrease from our 2021 gender pay gap of 29.0%.

This compares with a UK gap of 8.3% between the average salaries of men and women in 2022.

Earthwatch Europe is far below the threshold for reporting on gender pay (with fewer than 250 employees), but we believe it is important for organisations to be transparent. However, as a smaller organisation, individuals that fill certain positions (whether men or women) can have a larger bearing on the statistics.

Statement of going concern

The Trustees recognise that there are uncertainties in the delivery of the current strategic plan as well as in external factors such as the economic forecast. However, they consider due to the nature of CERT's income and its lack of reliance on donations from the general public, that there are no material uncertainties which would cast doubt on CERT's ability to continue as a going concern.

The trustees have considered the impact of an economic downturn on the budgets and cash flow forecasts prepared and, following this review, remain satisfied that CERT remains a going concern for a period of at least one year from the date these accounts were approved.

Risk management

Risk is considered in key decision processes at Executive and Board level. The Board reviews the major risks faced by the Charity at least annually after a more detailed discussion at the Finance Committee. The review includes reviewing the adequacy of the actions being taken in response to each risk.

The Board is satisfied that the major risks facing the Charity have been identified and are being appropriately addressed.

Overall, the Board considers that the key risks currently facing the Charity are as follows:

Delivering our charitable obligations

Our current priority is climate resilience and biodiversity in urban settings; improving freshwater environments; agricultural land management; and preparing the next generation to protect the natural world. The main risks include creating fundable projects that generate support across a variety of sectors, responding quickly to the effects of climate change on our delivery, and preparing for political challenges.

Mitigation:

- When preparing plans, we build in space for product development, programme reviews and strategy sprints to ensure that resource is dedicated to future proofing activity
- We continue to monitor political and economic trends as they evolve, working proactively and collaboratively to secure funding for science and nature across all the countries that we support
- We conduct horizon scanning and risk management on projects, remain flexible within delivery plans, include an acceptable level of contingency and always seek alternative methods of delivery in the event of a natural disaster

Brand and reputation

Supporters are crucial to our success and failure to uphold our reputation would lead to losing their support and our ability to empower people to make a direct contribution to scientific research.

Mitigation:

- We will increase the emphasis and priority of meeting the climate change challenge and associated threats through our theory of change/impact measurement and publication to demonstrate our relevance
- We will ensure our EW Partnership Ethics Policy and due diligence process is maintained and followed in all our partnerships
- We will develop our values and ensure they are reflected in everything we do and keep science and evidence at the heart of our work

Compliance

Compliance covers events that could impact on reputation and operations, such as serious fraud, an information security breach, a cyber-attack or a significant health and safety or safeguarding incident.

Mitigation:

- We operate health and safety training awareness programmes for staff and our project management includes ethical due diligence that supports partnership working
- We are conducting IT audits to ensure mitigation against malicious incidents and have a GDPR governance group
- We have invested in our accounting software during 2022 to ensure we have effective information flow and robust internal controls

Financial viability and business continuity

The key risk continues to be external factors, such as a pandemic or economic downturn, impacting our funding and delivery, but we are also at risk of not maintaining strong communication with our supporters in an ever-changing digital environment.

Mitigation:

- Our financial forecasts provide timely information, while our strategy challenges us to diversify our funding sources
- We maintain a breadth of tools to deliver for our cause and we continue to develop skills and capabilities to flex these at speed and establish new ways of working in a post-COVID-19 environment
- We will keep pace with changing technology and build resilience into our systems. We will conduct system audits regularly and implement value-added changes within a controlled budget and project framework ensuring we establish good levels of change management

People

Our people are our greatest asset. Visible lack of leadership, including failure to create a working environment in which staff and volunteers are valued and performance managed, leads to ineffectiveness and lack of understanding.

Failure to attract, engage, develop and retain the best staff in an increasingly competitive labour market leads to reduced ability to deliver successful outcomes.

Mitigation:

- We have a Trustee recruitment group that is responsible for recruiting diverse new Trustees who in turn, review the performance of the Executive Team and the CEO during Board meetings
- There is a strategy signed off to 2025, which has been communicated to all staff
- We use staff surveys as a mechanism to identify ongoing improvements and support our staff through the Ways of Working group to ensure two-way communication
- Salaries and benefits are regularly reviewed to ensure they reflect the external charity sector and our financial strategy

Administration and governance

Other working names: Earthwatch Institute (Europe), Earthwatch (Europe), Earthwatch Institute

Company number: 4373313

Charity number: 1094467

Registered office and operational address:
Mayfield House, 256 Banbury Road, Oxford, OX2 7DE

Country of registration: England & Wales

Country of incorporation: United Kingdom

Trustees

The Trustees who were in office throughout the year and up to the point of approval of these financial statements, unless otherwise stated, were as follows:

Lucian Hudson
(Chair)

Geoffrey Lane
(Vice Chair)

Iain Coucher
(Retired 02 May 2022)

Dorothee D'Herde

Lisa King
(Retired 01 February 2022)

Dax Lovegrove

Ed Green

Adam Powell

Jack Matthews

Nina Bhola

Cristian Parrino

Emily Murrell

Ben Wilson

Jos Huijbregts

Earthwatch provides Trustees with governance training when they join the organisation. As part of their induction, Trustees will also spend time with the Chief Executive and relevant members of the Executive Management Team who will provide them with an overview of Earthwatch Europe and its current priorities and challenges. A Trustee handbook, which contains all relevant background information and links to key documents, is also provided.



Committees, attendance and remuneration

The Board meets quarterly to consider strategic business issues, and three sub-committees meet as and when particular business demands require.

Finance committee

This committee assists the Board in its duty to supervise the Trust's financial affairs. It also acts as an audit committee and an investment committee.

Nominations committee

This committee exercises general oversight concerning matters pertaining to the structure, composition and effectiveness of the Board and its Committees.

Ad-hoc working groups

These special-purpose committees are of limited duration, appointed by the Board to consider a specific matter and are dissolved automatically upon submitting its final report to the Board, unless otherwise directed. During the year, Trustees were nominated onto a working group to take a closer look at the charity's relationship with a major partner and return with a recommendation on whether the partnership agreement should be renewed in 2023.

Auditors, bankers, solicitors

Auditor:
Sayer Vincent LLP

Investment Manager:
Sarasin & Partners LLP

Bankers:
Barclays Bank plc, Oxford;
Nationwide plc;

Solicitors:
Blake Morgan LLP, Oxford,
and Stone King LLP, London

Connected charities

The Charity works in association with the following affiliated, licensed charities who all have similar missions, and contribute to and participate in the same international programme of science and engagement activities.

Earthwatch Europe harnesses this network of connected charities to ensure global capability to deliver large-scale programmes and partnerships. The coverage across the Americas, Asia and Australia means that we can deliver globally whilst retaining a local focus.

Earthwatch Australia

Suite G-06,
60L Green Building
60 Leicester Street
Carlton, VIC 3053
Australia + 61 (0) 3-9016-7590

Earthwatch Expeditions Inc.

300 Washington Street
Suite 713
Newton, MA 02458
United States
(800) 776-0188

Earthwatch Institute, India

459 Augusta Point,
Level 4, Sector 53,
Golf Course Road,
Gurgaon, 122002, India
Tel: +91 124 4354160

Earthwatch Institute, Japan

Food Science Building 4F
University of Tokyo 1-1-1,
Yayoi, Bunkyo-ku
Tokyo 113-8657
Japan
Tel: + 81-3-6686-0300

Earthwatch Ltd, Hong Kong

Room 901/4,
Hang Seng North Point
Building, 341 King's Road,
North Point
Hong Kong
Tel: +852 28381114



Key management personnel

Steven Andrews	Chief Executive
Neil Bailey	Philanthropy Director
Maria Pontes	Programmes & Partnerships Director
John Ward-Zinski	Business Development Director
Amy Crosweller	Fundraising & Communications Director
Toos van Noordwijk	Science, Policy and Innovation Director
Joanne Woolley (Appointed 14 March 2022)	Finance & Operations Director

The total aggregated salary cost of management personnel in 2022 was £474k (2021: £415k). The increase in costs is due to the addition of the Director of Business Development role to the management team in order to strengthen this function.



Statement of Trustees Responsibilities

The Trustees (who are also directors of Conservation Education & Research Trust for the purposes of company law) are responsible for preparing the Trustees' annual report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the group 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 Statement of Recommended Practice
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed,
- subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This Report, which includes the strategic report, was approved by the Trustees on 24 March 2023 and signed on their behalf by:

Lucian J Hudson
Chair



© Earthwatch Europe

Independent auditor's report to the members of Conservation Education & Research Trust

Opinion

We have audited the financial statements of Conservation Education & Research Trust (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 September 2022 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 September 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent 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 trustees' 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 Conservation Education & Research Trust'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 other information comprises the information included in the trustees' annual report, including the strategic report, other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group 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 group financial statements or our knowledge obtained in the course of 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 group 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 the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent 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 group's and the parent 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 group or the parent 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

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

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

- We enquired of management and the board of trustees, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

Jonathan Orchard (Senior statutory auditor)
18 April 2023
for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

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



Consolidated statement of financial activities

Incorporating an income and expenditure account

For the year ended 30 September 2022

	Note	Unrestricted £	Endowment £	Restricted £	2022 Total £	Unrestricted funds £	Endowment funds £	Restricted funds £	2021 Total £
Income from:									
Donations and legacies	2	272,864	-	-	272,864	109,620	-	-	109,620
Charitable activities	3	1,646,475	-	1,390,444	3,036,919	311,668	-	730,652	1,042,320
Investments		85,335	-	-	85,335	119,239	-	-	119,239
Total income		2,004,674	-	1,390,444	3,395,118	540,527	-	730,652	1,271,179
Expenditure on:									
Raising funds		432,873.0	-	-	432,873	498,233	-	-	498,233
Charitable activities									
Soil & Water		445,862.0	-	243,577.0	689,439	472,101	-	261,622	733,723
Tiny Forest		822,094.0	-	729,482.0	1,551,576	315,271	-	555,840	871,111
Corporate Learning		378,742.0	-	136,667.0	515,409	22,615	-	209,445	232,060
Capacity Development		136,174.0	-	128,834.0	265,008	91,103	852	174,640	266,595
Innovation		119,621.0	-	352,261.0	471,882	86,552	-	412,451	499,003
Naturehood		35,735.0	-	17,259.0	52,994	57,863	-	140,789	198,652
Other		921.0	-	3,773.0	4,694	91,369	-	182,807	274,176
Total expenditure	4	2,372,022	-	1,611,853	3,983,875	1,635,107	852	1,937,594	3,573,553
Net expenditure before net (losses)/gains on investments		(367,348)	-	(221,409)	(588,757)	(1,094,580)	(852)	(1,206,942)	(2,302,374)
Net (losses)/gains on investments	11	(380,091)	-	-	(380,091)	128,488	-	-	128,488
Net expenditure for the year	5	(747,439)	-	(221,409)	(968,848)	(966,092)	(852)	(1,206,942)	(2,173,886)
Transfers between funds	19	(565,606)	-	565,606	-	(20,685)	-	20,685	-
Net income/(expenditure) before other recognised gains and losses		(1,313,045)	-	344,197	(968,848)	(986,777)	(852)	(1,186,257)	(2,173,886)
Gains/(losses) on foreign exchange translation		12,251	-	-	12,251	(11,970)	-	-	(11,970)
Net movement in funds		(1,300,794)	-	344,197	(956,597)	(998,747)	(852)	(1,186,257)	(2,185,856)
Reconciliation of funds:									
Total funds brought forward		3,772,827	1,039,788	770,699	5,583,314	4,771,574	1,040,640	1,956,956	7,769,170
Total funds carried forward		2,472,033	1,039,788	1,114,896	4,626,717	3,772,827	1,039,788	770,699	5,583,314

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

Balance sheets

For the year ended 30 September 2022

Company number: 4373313

	Note	The group 2022 £	2021 £	The charity 2022 £	2021 £
Fixed assets:					
Tangible assets	10	73,521	28,343	73,521	28,343
Investments	11	2,171,318	4,266,482	2,171,318	4,266,482
		2,244,839	4,294,825	2,244,839	4,294,825
Current assets:					
Debtors	14	1,362,950	550,011	1,362,371	549,351
Cash at bank and in hand		1,639,164	1,575,951	1,607,984	1,514,904
		3,002,114	2,125,962	2,970,355	2,064,255
Liabilities:					
Creditors: amounts falling due within one year	15	(620,236)	(837,473)	(692,096)	(894,605)
Net current assets		2,381,877	1,288,489	2,278,258	1,169,650
Total assets less current liabilities		4,626,717	5,583,314	4,523,097	5,464,475
Total net assets	18	4,626,717	5,583,314	4,523,097	5,464,475
Funds:					
Endowment funds		1,039,788	1,039,788	1,039,788	1,039,788
Restricted income funds		1,114,896	770,699	1,114,896	770,699
Unrestricted income funds:					
Designated funds		73,521	830,271	73,521	830,271
General funds		2,294,892	2,823,717	2,294,892	2,823,717
Non-charitable trading funds		103,620	118,839	-	-
Total unrestricted funds		2,472,033	3,772,827	2,368,413	3,653,988
Total funds	19	4,626,717	5,583,314	4,523,097	5,464,475

Approved by the Trustees on 24 March 2023 and signed on their behalf by

Lucian J. Hudson
Chair

Consolidated statement of cash flows

For the year ended 30 September 2022

	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities				
Net expenditure for the reporting period (as per the statement of financial activities)	(956,597)		(2,185,856)	
Depreciation charges	16,842		11,577	
Losses/(gains) on investments	380,091		(128,488)	
Dividends, interest and rent from investments	(85,335)		(119,239)	
Increase in debtors	(812,939)		(384,741)	
(Decrease)/increase in creditors	(217,237)		544,470	
Net cash (used in) operating activities		(1,675,175)		(2,262,277)
Cash flows from investing activities:				
Dividends, interest and rents from investments	85,335		119,239	
Purchase of fixed assets	(62,020)		-	
Movement in cash held by investment managers	(10)		28	
Proceeds from sale of investments	1,807,021		1,000,340	
Purchase of investments	(91,938)		(119,358)	
Net cash provided by investing activities		1,738,388		1,000,249
Change in cash and cash equivalents in the year		63,213		(1,262,028)
Cash and cash equivalents at the beginning of the year		1,575,951		2,837,979
Cash and cash equivalents at the end of the year		1,639,164		1,575,951

Notes to the financial statements

For the year ended 30 September 2022

a) Statutory information

Conservation Education & Research Trust is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is Mayfield House, 256 Banbury Road, Oxford, OX2 7DE.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary Earthwatch Limited on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Accounting policies (continued)

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Legacy income is recognised once a reasonable estimate of its value can be made, and providing there is no evidence of any significant contentious claims concerning the deceased's estate. Where a legacy is for part of the residue of an estate, the deceased's will, initial statements of assets and liabilities, and draft estate accounts, are used to calculate the estimated value of the bequest. This estimate is only recognised as income once the executors have proved the will (i.e. obtained probate).

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Endowment funds represent donations which are treated as capital.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds allocated by the Trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient, but there is uncertainty about either the timing of the grant or the amount of grant payable.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff cost, of the amount attributable to each activity:

<input type="checkbox"/> Soil & Water	18%
<input type="checkbox"/> Tiny Forest	41%
<input type="checkbox"/> Corporate Learning	14%
<input type="checkbox"/> Capacity Development	8%
<input type="checkbox"/> Innovation	17%
<input type="checkbox"/> Naturehood	2%
<input type="checkbox"/> Other	0%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

<input type="checkbox"/> Leasehold improvements	Life of the lease
<input type="checkbox"/> Furniture and equipment	5-7 years
<input type="checkbox"/> Computer equipment	3-5 years

m) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Accounting policies (continued)

q) Financial instruments

The charity has both basic and non-basic financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. Non-basic financial instruments are measured at fair value with any gain or loss going to the statement of financial activities.

r) Foreign currency transactions

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling using the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net incoming resources for the year.

s) Pensions

The charitable company operates a defined contribution pension scheme on behalf of its employees. The assets of this scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund. The charitable company has no liability other than for the payment of those contributions.

t) Related party transfers

Aggregate donations from related parties were £1,200 from one Trustee, made up of £100 monthly donations from Richmond & Kingston Crossroads Care (2021: £574).

2 Income from donations and legacies

	2022 Total £	2021 Total £
Donations	272,864	90,828
Coronavirus Job Retention Scheme	-	18,792
	272,864	109,620

All income from donations and legacies is unrestricted.

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Corporate donations	1,527,510	452,480	1,979,990	177,875	526,956	704,831
Other grants and donations	118,965	937,964	1,056,929	133,793	203,696	337,489
Total	1,646,475	1,390,444	3,036,919	311,668	730,652	1,042,320

4a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities							Governance costs £	Support costs £	2022 Total £
		Soil & Water £	Tiny Forest £	Corporate Learning £	Next Generation £	Innovation £	Naturehood £	Other £			
Staff costs	330,065	224,682	506,414	173,917	103,214	215,063	21,624	2,137	50,139	545,474	2,172,729
Research and field costs	-	45,471	74,979	-	35,262	-	1,500	-	-	-	157,212
Engagement costs	-	208,982	546,778	197,255	39,301	74,523	11,957	733	-	-	1,079,529
Development and fundraising	102,808	-	-	-	-	-	-	-	-	-	102,808
Audit	-	-	-	-	-	-	-	-	16,796	-	16,796
Trustee costs	-	-	-	-	-	-	-	-	-	-	-
Office costs	-	-	-	-	-	-	-	-	-	197,235	197,235
Finance & HR costs	-	-	-	-	-	-	-	-	-	155,207	155,207
Other costs	-	25,331	6,491	1,057	2,258	5,243	110	65	-	61,804	102,359
	432,873	504,466	1,134,662	372,229	180,035	294,829	35,191	2,935	66,935	959,720	3,983,875
Support costs	-	172,913	389,733	133,845	79,433	165,510	16,642	1,644	-	(959,720)	-
Governance costs	-	12,060	27,181	9,335	5,540	11,543	1,161	115	(66,935)	-	-
Total expenditure 2022	432,873	689,439	1,551,576	515,409	265,008	471,882	52,994	4,694	-	-	3,983,875
Total expenditure 2021	498,233	733,723	871,111	232,060	266,595	499,003	198,652	274,176	-	-	

4b Analysis of expenditure (prior year)

	Cost of raising funds £	Charitable activities							Governance costs £	Support costs £	2021 Total £
		Soil & Water £	Tiny Forest £	Corporate Learning £	Capacity Development £	Innovation £	Naturehood £	Other £			
Staff costs	321,438	243,316	348,681	89,940	142,810	270,428	75,680	153,997	47,002	479,100	2,172,392
Research and field costs	-	102,962	67,079	-	6,380	696	330	-	-	-	177,447
Engagement costs	-	198,961	207,312	78,388	17,114	30,856	69,409	12,097	-	-	614,137
Development and fundraising	176,795	-	-	-	-	-	-	-	-	-	176,795
Audit	-	-	-	-	-	-	-	-	14,466	-	14,466
Trustee costs	-	-	-	-	-	-	-	-	144	-	144
Office costs	-	-	-	-	-	-	-	-	-	227,927	227,927
Finance & HR costs	-	-	-	-	-	-	-	-	-	124,668	124,668
Other costs	-	18,504	4,453	900	525	8,104	364	500	-	32,227	65,577
	498,233	563,743	627,525	169,228	166,829	310,084	145,783	166,594	61,612	863,922	3,573,553
Support costs	-	158,664	227,371	58,649	93,125	176,343	49,350	100,420	-	(863,922)	-
Governance costs	-	11,316	16,215	4,183	6,641	12,576	3,519	7,162	(61,612)	-	-
Total expenditure 2021	498,233	733,723	871,111	232,060	266,595	499,003	198,652	274,176	-	-	3,573,553

5 Net income for the year

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation on tangible fixed assets	16,842	11,577
Operating lease rentals:		
Property	96,860	96,860
Auditor's remuneration (excluding VAT):		
Audit	13,550	12,900
Under/(over) accrual from prior year	-	(1,014)
Other services		
Foreign exchange (gains) or losses	12,251	(11,970)

6 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	1,880,544	1,870,643
Redundancy and termination costs	-	18,824
Social security costs	210,113	192,649
Employer's contribution to defined contribution pension schemes	82,072	90,276
	2,172,729	2,172,392

The following number of employees received employee benefits in excess of £60,000 (excluding employer national insurance and employer pension costs) during the year between:

	2022 No.	2021 No.
£90,000 - £99,999	-	1
£80,000 - £89,999	1	-
£70,000 - £79,999	-	-
£60,000 - £69,999	2	-

The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel were £474,881 (2021: £415,650).

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £Nil (2021: £Nil) incurred by 0 (2021:0) members relating to attendance at meetings of the Trustees.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

2022 No.	2021 No.
55	57

The actual number of employees at 30 September is 58 (2021: 57); the full-time equivalent is 51.6 (2021: 41.6), the difference being due to job shares and part-time positions held by employees.

8 Related party transactions

Aggregate donations from related parties were £nil (2021: £574).

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

The group & charity

	Leasehold improvements £	Furniture & equipment £	Computer equipment £	Software Licence £	Total £
Cost					
At the start of the year	60,503	82,401	356,126	-	499,030
Additions in year	-	-	4,334	57,686	62,020
At the end of the year	60,503	82,401	360,460	57,686	561,050
Depreciation					
At the start of the year	37,194	77,730	355,763	-	470,687
Charge for the year	6,050	3,151	1,231	6,410	16,842
At the end of the year	43,244	80,881	356,994	6,410	487,529
Net book value					
At the end of the year	17,259	1,520	3,466	51,276	73,521
At the start of the year	23,309	4,671	363	-	28,343

All of the above assets are used for charitable purposes.

11 Investments

The group and charity

	2022 £	2021 £
Fair value at the start of the year	4,266,482	5,018,976
Additions at cost	91,938	119,358
Disposal proceeds	(1,807,021)	(1,000,340)
Net (loss)/gain on change in fair value	(380,091)	128,488
	2,171,308	4,266,482
Movement in cash held by investment managers	10	-
Fair value at the end of the year	2,171,318	4,266,482

Investments comprise:

	£	£
UK Common investment funds	2,171,308	4,266,482
Amounts held as cash	10	-
	2,171,318	4,266,482

12 Subsidiary undertaking

The charity controls the subsidiary, Earthwatch Limited, a company limited by guarantee incorporated in Hong Kong, by virtue of having an employee who is a Trustee of the subsidiary. Control was deemed to have passed to the charity as of 1 October 2013. The subsidiary is engaged in the same charitable activities as the charity. All activities have been consolidated on a line-by-line basis in the statement of financial activities, based on the audited financial statements as at 30 September which are prepared in Hong Kong dollars (HK\$). The results have been converted at the year-end exchange rate of 10.29 HK\$ per £ (2021: 10.48 HK\$ per £).

During the year, Trustees, Peter Stimpson (Director of Operations UK) and Scott Kania, (CEO of Earthwatch Expeditions US) resigned. We are in the process of appointing three new Trustees, two from the UK and one from the US.

A summary of the results of the subsidiary is shown below:

Income and expenditure

	2022 £	2021 £
Incoming resources	-	-
Outgoing charitable resources	(15,219)	(19,916)
Profit/(loss) for the year	(15,219)	(19,916)
Reserves brought forward	118,839	138,755
Reserves carried forward	103,620	118,839

Balance sheet

The aggregate of the assets, liabilities and funds was:

Fixed assets	-	-
Current assets	106,201	133,264
Current liabilities	(2,581)	(14,425)
Funds	103,620	118,839

13 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2022 £	2021 £
Gross income	3,395,118	1,271,179
Result for the year	(941,376)	(2,185,856)

14 Debtors

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Trade debtors	992,370	410,197	992,370	410,197
Accrued income	241,601	18,987	241,601	18,926
Prepayments and other income	128,979	120,827	128,400	120,228
	1,362,950	550,011	1,362,371	549,351

15 Creditors: amounts falling due within one year

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Trade creditors	118,280	41,894	118,280	41,894
Taxation and social security	67,364	58,951	67,364	58,951
Amounts owed to subsidiary undertakings	-	-	74,440	71,599
Accruals and other creditors	147,280	366,284	144,700	351,817
Deferred income (note 16)	287,312	370,344	287,312	370,344
	620,236	837,473	692,096	894,605

16 Deferred income

Deferred income represents prepayments for contracted goods or services that have yet to be delivered.

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Balance at the beginning of the year	370,344	-	370,344	-
Amount released to income in the year	(370,344)	-	(370,344)	-
Amount deferred in the year	287,312	370,344	287,312	370,344
Balance at the end of the year	287,312	370,344	287,312	370,344

17a Analysis of group net assets between funds (current year)

	General unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	73,521	-	-	73,521
Fixed asset investments	2,171,318	-	-	-	2,171,318
Net current assets	227,195	-	1,039,788	1,114,896	2,381,879
Net assets at the end of the year	2,398,513	73,521	1,039,788	1,114,896	4,626,718

17b Analysis of group net assets between funds (prior year)

	General unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	28,343	-	-	28,343
Fixed asset investments	4,266,482	-	-	-	4,266,482
Net current assets	(1,323,926)	801,928	1,039,788	770,699	1,288,489
Net assets at the end of the year	2,942,556	830,271	1,039,788	770,699	5,583,314

18a Movements in funds (current year)

	At 1 October 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2022 £
Endowment funds:					
40th anniversary fellowship	1,039,788	-	-	-	1,039,788
Total endowment funds	1,039,788	-	-	-	1,039,788
Restricted funds:					
Soil & Water	14,464	170,538	(146,944)	164,375	202,433
Tiny Forest	252,869	630,674	(625,736)	10,501	268,308
Corporate Learning	51,016	81,005	(101,149)	375,266	406,138
Capacity Development	97,474	74,082	(107,086)	11,480	75,950
Innovation	70,770	389,431	(338,372)	1,983	123,812
Naturehood	-	44,714	(6,459)	-	38,255
Other	1,772	-	(3,773)	2,001	-
HSBC Climate Partnership	282,334	-	(282,334)	-	-
Total restricted funds	770,699	1,390,444	(1,611,853)	565,606	1,114,896
Unrestricted funds:					
Designated funds:					
Capital fund	28,343	-	(16,842)	62,020	73,521
Other	801,928	829,424	(641,104)	(990,248)	-
Total designated funds	830,271	829,424	(657,946)	(928,228)	73,521
General funds	2,823,717	1,187,501	(2,078,948)	362,622	2,294,892
Non-charitable trading funds	118,839	-	(15,219)	-	103,620
Total unrestricted funds	3,772,827	2,016,925	(2,752,113)	(565,606)	2,472,033
Total funds	5,583,314	3,407,369	(4,363,966)	-	4,626,717
	-	-	-	-	-

18b Movements in funds (prior year)

	At 30 September 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2021 £
Endowment funds:					
40th anniversary fellowship	1,040,640	-	(852)	-	1,039,788
Total endowment funds	1,040,640	-	(852)	-	1,039,788
Restricted funds:					
Soil & Water	34,986	29,439	(49,961)	-	14,464
Tiny Forest	74,927	388,759	(210,817)	-	252,869
Corporate Learning	74,211	137,393	(160,588)	-	51,016
Capacity Development	119,571	119,965	(142,062)	-	97,474
Innovation	427,054	15,096	(371,380)	-	70,770
Other	-	40,000	(58,913)	20,685	1,772
HSBC Climate Partnership	1,226,207	-	(943,873)	-	282,334
Total restricted funds	1,956,956	730,652	(1,937,594)	20,685	770,699
Unrestricted funds:					
Designated funds:					
Capital fund	39,920	-	(11,577)	-	28,343
Other	1,356,208	311,667	(845,262)	(20,685)	801,928
Total designated funds	1,396,128	311,667	(856,839)	(20,685)	830,271
General funds	3,236,691	228,859	(641,833)	-	2,823,717
Non-charitable trading funds	138,755	-	(19,916)	-	118,839
Total unrestricted funds	4,771,574	540,526	(1,518,588)	(20,685)	3,772,827
Total funds	7,769,170	1,271,178	(3,457,034)	-	5,583,314

Purposes of endowment funds

The 40th Anniversary Fellowship consists of a donation of £1,000,000 from the Oman Government to set up an endowment fund. At 30 September 2022, there is unspent income from the fund of £39,788 which is included in the total. We are currently negotiating with the relevant parties to agree objectives for the Fund going forward.

19 Movements in funds (continued)

Purposes of restricted funds

Restricted funds include many individual grants and donations for specific purposes, which will be applied to future costs over the lifespan of projects. During the year, £616k was transferred from designated funds to restricted funds, this represents money received from corporate partners where there has been a specific request to spend the funds on particular projects, therefore these funds are not available for general use.

Purposes of designated funds

The Capital Fund is the funds of the group/company which are represented by the net book value of tangible and intangible fixed assets.

Other designated funds have previously included funds designated by Trustees in advance for activities to support the strategy for future years. During this year, these funds have been reclassified, £376k has been released back into general funds to support current operational activity. £616k has been moved to restricted funds.

20 Operating lease commitments

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property 2022 £	2021 £
Less than one year	96,860	96,860
One to five years	194,580	291,440
	291,440	388,300

21 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

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Volunteers

Paul Baker
Tony Strong



In Memory of Tony Strong

We lost our long-serving volunteer Tony Strong in early 2023 after a short illness. Tony worked with Earthwatch for over 20 years and was regarded by all staff as much more than a volunteer. Armed with a quick wit and stinging one-liners, everyone who has worked at Earthwatch has an amusing story to tell about Tony.

He was a man of hidden talents and possessed an encyclopaedic knowledge of biodiversity, with a particular devotion to moths and trees. His volumes of moth records have been passed on to ensure that they add to our knowledge on insect abundance and decline. Tony will be sadly missed but fondly remembered.



earthwatch

EUROPE

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