

The Conflict and Environment Observatory

Report and financial statements for the year ended
31 December 2021



www.ceobs.org

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The Conflict and Environment Observatory: Reference and administrative information for the year ended 31 December 2021

Charity number: 1174115

Registered office and operational address: The Conflict and Environment Observatory, The Chapel, Scout Road, Mytholmroyd, Hebden Bridge, West Yorkshire, HX7 5HZ.

The charity is also known as CEOBS.

Trustees: Trustees, who served during the period and up to the date of this report, were as follows:

David Cullen (Chair)
Joseph Farha (resigned 21/04/2021)
Dr Jessica Hope (resigned 25/04/2022)
Oliver Brown
Dr Teresa Lappe-Osthege
Dr Matthew Bolton

No trustees held title to property belonging to the charity during the reporting period or at the date of approval.

Key management personnel: Doug Weir (Research and Policy Director).

Bankers: The Co-operative Bank plc. 1 Balloon Street, Manchester, M4 4BE.

Solicitors: Elderflower Legal and Secretarial Services, Chestnut House, 23 Ryles Park Road, Macclesfield, Cheshire SK11 8AH.

Independent examiner: Patrick Morrello ACA, Third Sector Accountancy Ltd., Holyoake House, Hanover Street, Manchester, M60 0AS.

The Conflict and Environment Observatory: Trustees' annual report for the year ended 31 December 2021

The trustees present their report and the unaudited financial statements for the period ended 31 December 2021. Included within the trustees' report is the directors' report as required by company law.

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP; applicable to charities preparing their accounts in accordance with FRS 102.

Director's report

Looking back on 2021, through the lens of the organisation's shared calendar, it is the absence of physical travel that is striking. While some countries were emerging from the pandemic during the latter half of the year, it was far from business as usual. That said, the routines and skills of the new reality were well embedded by then and, for us at least, that meant we were able to prepare and publish a range of research outputs, as well as engage virtually with colleagues and processes overseas.

Which is not to say that everything was straightforward. Some of our research pushed at the methodological and technical boundaries of what was possible. Sometimes that led to research dead ends, although at other times we managed to navigate our way through. Our research on groundwater in Yemen was one such case.

Nor was it always immediately clear what the impact of our work would be, for example, the extent to which the legal arguments we advanced in a joint submission to the UN's International Law Commission would be taken into consideration by states and others. Nor was it always clear which projects would take on a life of their own. Our fast growing workstream on the contribution that militaries and conflicts make to the climate crisis defied all expectations. Understanding and addressing both will be vital for the effective implementation of the Paris Agreement.

Our main funding for the period came from a three-year grant from the Norwegian Ministry of Foreign Affairs, developed in partnership with Norwegian People's Aid (NPA), and from a two-year grant from the Joseph Rowntree Charitable Trust. We also managed to secure additional project funding from LUSH, attracted a new donor for our work on climate change - the Minor Foundation for Major Challenges - and took on several research-oriented consultancy projects.

Doug Weir,
Research and Policy Director

Objectives

CEOBS' *Objects* are:

To promote for the public benefit the protection of individuals, communities and ecosystems from the effects of environmental damage related to armed conflicts and military activities.

These objectives will be fulfilled by undertaking the following activities:

1. Monitoring and collecting data on the environmental and derived humanitarian consequences of armed conflicts and military activities;
2. Developing tools and undertaking capacity building activities to enable relevant stakeholders to undertake such monitoring and data collection;
3. Educating the public, decision makers, policy makers, researchers, civil society and the national and international media about the environmental and derived humanitarian consequences of armed conflicts and military activities;
4. Contributing to the sound administration of legislation and commenting on proposed legislation;
5. Undertaking relevant activities in these fields in partnership with other organisations sharing a similar purpose, where the Trustees have determined that this is in keeping with the CIO's Objects.

Activities in 2021, our achievements and performance

The charity's main activities and beneficiaries are described below. All its charitable activities focus on efforts to increase understanding and awareness of the environmental dimensions of armed conflicts and military activities, in order to strengthen protection for affected people and ecosystems, and are undertaken to further CEOBS' charitable purposes for the public benefit.

CEOBS was established in August 2017 and publicly launched in April 2018. During 2021 our primary focus areas related to our four core workstreams: monitoring and raising awareness around environmental issues in recent and ongoing conflicts; monitoring and contributing to international legal and policy processes intended to minimise harm; environmental mainstreaming in humanitarian disarmament; and collaborative work with civil society on the environment, peace and security.

1. Monitoring and collecting data on the environmental and derived humanitarian consequences of armed conflicts and military activities.

Yemen remained the main focus of our conflict research during 2021, with major reports on groundwater stress and biodiversity loss published.¹ We also continued to monitor the case of the FSO SAFER oil tanker and engage with stakeholders and the media.²

In January 2021, we launched a new page on South Sudan, featuring blogs and resources,³ later publishing a major report into the future of its Sudd wetland.⁴ A month later, we published a rapid assessment of the 2020 conflict between Armenia and Azerbaijan over Nagorno-Karabakh.⁵ We also examined the impact that the pandemic has had on deforestation rates in conflict and post-conflict areas in 2020,⁶ and published a historical assessment of the Mesopotamian marshes in Iraq.⁷ In Q3, a new research project was initiated on the impact of the war in Tigray on its decades old environmental restoration programme.

As well as more substantial reports, we were also able to study individual incidents and trends in particular conflict areas and from military activities. In a number of cases we worked with thematic experts to develop posts. These were published on our website or via our social media channels; examples include:

- An initial assessment of the environmental consequences of the military coup in Myanmar.⁸
- An overview of the impact of armed conflicts on animals.⁹
- Tracking Libyan coastal and offshore oil spills.¹⁰
- The impact of blast fishing on coral reefs.¹¹
- The role of tree planting in Palestine.¹²
- Antimicrobial resistance in Gaza.¹³

¹ CEOBS, Groundwater depletion clouds Yemen's solar energy revolution, Apr 2021 <https://ceobs.org/groundwater-depletion-clouds-yemens-solar-energy-revolution>; CEOBS, Protected area conservation in Yemen's conflict, Jul 2021: <https://ceobs.org/protected-area-conservation-in-yemens-conflict>

² CEOBS, There's no military solution to Yemen's SAFER oil tanker crisis, Mar 2021 <https://ceobs.org/theres-no-military-solution-to-yemens-safer-oil-tanker-crisis>

³ <https://ceobs.org/countries/south-sudan>

⁴ CEOBS, Is South Sudan's Sudd wetland at a fork in the road? Nov 2021: <https://ceobs.org/report-is-south-sudans-sudd-wetland-at-a-fork-in-the-road>

⁵ CEOBS, Investigating the environmental dimensions of the 2020 Nagorno-Karabakh conflict, Feb 2021: <https://ceobs.org/investigating-the-environmental-dimensions-of-the-nagorno-karabakh-conflict>

⁶ CEOBS, Deforestation in conflict areas in 2020, Apr 2021: <https://ceobs.org/assessment-of-recent-forest-loss-in-conflict-areas>

⁷ CEOBS, The past, present and future of the Mesopotamian marshes, Sep 2021: <https://ceobs.org/the-past-present-and-future-of-the-mesopotamian-marshes>

⁸ CEOBS, What Myanmar's coup could mean for its environment and natural resources, Feb 2021: <https://ceobs.org/what-myanmars-coup-could-mean-for-its-environment-and-natural-resources>

⁹ CEOBS, How animals are harmed by armed conflicts and military activities, Mar 2021: <https://ceobs.org/how-animals-are-harmed-by-armed-conflicts-and-military-activities>

¹⁰ CEOBS, Oil spills from Libya's Derna power and desalination plant, Jul 2021: <https://ceobs.org/oil-spills-from-libyas-derna-power-and-desalination-plant>; CEOBS, Libyan offshore oil spill worse than claimed, Oct 2021: <https://ceobs.org/libyan-offshore-oil-spill-worse-than-claimed>

¹¹ CEOBS, Blast fishing: how abandoned ordnance is destroying coral reefs, Sep 2021: <https://ceobs.org/blast-fishing-how-abandoned-ordnance-is-destroying-coral-reefs>

¹² CEOBS, Tree planting as resistance in Palestine, Sep 2021: <https://ceobs.org/tree-planting-as-resistance-in-palestine>

¹³ CEOBS, Antimicrobial resistance in Gaza, and the ecology of war, Sep 2021: <https://ceobs.org/anti-microbial-resistance-in-gaza-and-the-ecology-of-war>

- A major oil spill from Syria.¹⁴
- Spills at Libyan oilfields.¹⁵
- Environmental concerns following the withdrawal of international forces from Afghanistan.¹⁶
- An Israeli incendiary weapons strike on an agricultural warehouse containing pesticides in Gaza.¹⁷

Results

- The Yemen groundwater data was distributed to WASH sector actors in Yemen and has contributed to a greater understanding of the risks of the unmanaged expansion of solar irrigation.
- Our oil spill research in Libya was conducted with and used by Libyan researchers.
- Oil spill research in Yemen was used by local authorities to confront polluters.
- We assisted Greenpeace as they developed a global campaign around the FSO SAFER.
- Our coverage of the agricultural warehouse attack in Gaza has subsequently aided an in-depth analysis by Forensic Architecture.
- Our independent Nagorno-Karabakh assessment has been widely cited and contributed to the baseline data of subsequent assessments.
- See 3 below for our assistance to the media.
- We were consulted by the UK MoD on its future sustainability strategy.
- The research outputs from our monitoring work were released via social media or on our website. Whilst we collate and analyse data on our digital reach, quantifying the precise impact is challenging. However, our outputs all contribute to the environmental conflict narratives that we present on our website to help increase public awareness and institutional understanding.
- We saw a significant improvement in our Google page rankings across a range of relevant search terms.

2. Developing tools and undertaking capacity building activities to enable relevant stakeholders to undertake such monitoring and data collection.

Our work in 2021 continued to explore new methodologies to examine the relationship between armed conflict and the environment.

- New methodologies for us included using ship automatic identification system data for tracking illegal fishing, and the use of declassified historical spy satellite imagery to detect land use and cover changes.
- We communicated these tools as methodologies annexed to our reports and also through blogs, events and on social media.¹⁸

¹⁴ <https://twitter.com/detoxconflict/status/1433788005534388260>

¹⁵ <https://twitter.com/detoxconflict/status/1431209629829275648>

¹⁶ <https://twitter.com/detoxconflict/status/1412326022234710017>

¹⁷ <https://twitter.com/detoxconflict/status/1394257192849707009>

¹⁸ CEOBS, Earth observation for humanitarian disarmament, Aug 2021: <https://ceobs.org/earth-observation-for-humanitarian-disarmament>

Results

- Being able to identify and communicate historical narratives on the Mesopotamian marshes, and flag illegal fishing activity around the World Heritage Site of Socotra.
- The use of declassified spy satellite imagery was also explored in the context of a SENSE PhD project. This is a three-year collaboration with the universities of Edinburgh and Leeds and where CEOBS is providing guidance to a PhD student examining the relationship between unexploded ordnance and land use in Vietnam.

3. Educating the public, decision makers, policy makers, researchers, civil society and the national and international media about the environmental and derived humanitarian consequences of armed conflict and military activities.

During 2021 CEOBS staff undertook a range of outreach and educational activities for a diverse range of audiences. These included:

- Presentations and seminars for students at Central European University Budapest, the University of Manchester, Harvard Law School and King's College London.
- Providing technical advice, interviews and citations for journalists and media organisations, resulting in 64 notable publications, including but not limited to: *DW*,¹⁹ *VICE FR*,²⁰ *The Washington Post*,²¹ *The Economist*,²² *Mongabay*,²³ *Reuters*,²⁴ *Climate Change News*,²⁵ *Der Spiegel*,²⁶ *Stars and Stripes*,²⁷ *The Guardian*,²⁸ *Helsingin Sanomat*,²⁹ and *PopSci*.³⁰
- We convened or co-convened virtual and hybrid events on: *The environmental impacts of explosive weapons in populated areas*; *Environmental assessment in humanitarian mine action* and *The military emissions gap*.

¹⁹ DW, Facebook and Google Earth help probe eco-crimes in the Middle East, Jan 2021: <https://www.dw.com/en/facebook-and-google-earth-help-probe-eco-crimes-in-the-middle-east/a-56156777>

²⁰ Vice, Quand les guerres détruisent l'environnement, Mar 2021: <https://www.vice.com/amp/fr/article/xgzjp4/quand-les-guerres-detruisent-lenvironnement>

²¹ The Washington Post, Facing sweltering soldiers and flooded ports, NATO to focus on climate change, Mar 2021: https://www.washingtonpost.com/world/europe/nato-climate-change-stoltenberg/2021/03/23/3884fe52-8aa7-11eb-a33e-da28941cb9ac_story.html

²² The Economist, The West's armies are getting more serious about climate change, Apr 2021: <https://www.economist.com/international/2021/04/27/the-wests-armies-are-getting-more-serious-about-climate-change>

²³ Mongabay, Talks break down over crumbling Yemeni tanker threatening massive oil spill, June 2021: <https://news.mongabay.com/2021/06/talks-break-down-over-crumbling-yemeni-tanker-threatening-massive-oil-spill>

²⁴ Reuters, Analysis: With Trump gone, NATO wages war on climate threat, June 2021: <https://www.reuters.com/business/environment/with-trump-gone-nato-wages-war-climate-threat-2021-06-13>

²⁵ Climate Home News, Nato considers net zero by 2050 target in move to green military operations, June 2021: <https://www.climatechangenews.com/2021/06/15/nato-considers-net-zero-2050-target-move-green-military-operations>

²⁶ Spiegel Gruppe, Schießen ja, aber bitte klimaneutral, Sept 2021: <https://www.spiegel.de/wissenschaft/technik/militaer-in-der-klimakrise-feuer-frei-mit-co-a-c2e073bc-3533-4827-b75e-0e0a4905255e>

²⁷ Stars and Stripes, Militaries around the world are 'severely underreporting' carbon emissions, researchers say, Nov 2021: <https://www.stripes.com/theaters/europe/2021-11-09/military-emissions-website-climate-change-3552135.html>

²⁸ The Guardian, World's militaries avoiding scrutiny over emissions, scientists say, Nov 2021: <https://www.theguardian.com/environment/2021/nov/11/worlds-militaries-avoiding-scrutiny-over-emissions>

²⁹ Helsingin Sanomat, Armeijat lämmittävät ilmastoa ja saastuttavat enemmän kuin monet valtiot yhteensä, Nov 2021: <https://www.hs.fi/tiede/art-2000008405054.html>

³⁰ Popular Science, The world's largest military isn't reporting its giant 'carbon footprint', Nov 2021: <https://www.popsci.com/environment/military-greenhouse-gas-emissions-data>

- We contributed to expert events organised by the: North-Atlantic Civil-Society Working-Group on Environment and Security (military emissions), Finnish Institute for Foreign Affairs (PERAC), Geneva Water Hub (cyber), Greenpeace MENA (FSO SAFER), Centre for Humanitarian Dialogue (Yemen groundwater), Berlin Climate and Security Conference (military emissions), Barcelona peace conference (victim assistance), Mine Action Review (environment), NATO (greening militaries), Mine Ban Treaty 19MSP (climate change), Diem25 (military emissions), and the Arab Youth Climate Movement (conflict and environment).
- To mark the United Nations' International Day for Preventing the Exploitation of the Environment in War and Armed Conflict on November 6th, CEOBS launched a blog and a major new initiative on military emissions reporting at COP26 in Glasgow (see 4 below).³¹
- We continued to populate our website with conflict and thematic resources. We also responded to numerous requests for information from the media, students, researchers and the public, and for technical assistance on environmental issues from NGOs and states.

Results

- CEOBS enjoyed an increase in media coverage of our research, and provided technical advice to a diverse range of media organisations.
- During 2021 our website, www.ceobs.org, was visited by 69,467 users who viewed 133,636 pages.
- This was more than double the users in 2020, and more than double the number of page views. The site informs public understanding of the environmental and derived humanitarian dimensions of armed conflicts and military activities, and acts as a resource for researchers, governments and the media.
- CEOBS' social media audiences continued to grow, in particular on Twitter and LinkedIn.

4. Contributing to the sound administration of legislation and commenting on proposed legislation.

In 2021, CEOBS monitored and documented a number of ongoing international legal processes, and provided technical support to those involved in them. These processes included the UN International Law Commission, the UN Framework Convention on Climate Change, the Mine Ban Treaty and the Convention on Cluster Munitions, and the process towards a political declaration on the use of explosive weapons in populated areas.

We also partnered with the International Committee of the Red Cross on a joint blog series on *War, Law and the Environment*.³²

³¹ CEOBS, #EnvConflictDay 2021: It takes a community to protect the environment from war, Nov 2021: <https://ceobs.org/envconflictday-2021-it-takes-a-community-to-protect-the-environment-from-war>

³² International Committee of the Red Cross, War, law and the environment blog series, <https://blogs.icrc.org/law-and-policy/category/special-themes/war-law-environment>

- We coordinated and published a joint civil society submission to the UN International Law Commission that aimed to identify ways through which its proposed legal principles could be improved to strengthen protection for people and the environment.³³
- We launched a major new project on the contribution that militaries and conflicts make to climate change, in partnership with the universities of Lancaster and Durham. The Military Emissions Gap project was launched at COP26 in Glasgow and has generated a large number of publications, an interactive website and considerable media interest.³⁴ The workstream began after we worked on a report for the Left group in the European Parliament on EU military emissions in collaboration with Scientists for Global responsibility.³⁵
- We worked with mine action partners to promote environmental standards in the implementation of the Convention on Cluster Munitions and the Mine Ban Treaty.
- We worked with partners to highlight the need to address the relationship between nature and conflict in the context of the Fifth UN Environment Assembly.
- We published a report on the legal framework governing the environmental conduct of corporations in areas affected by armed conflict.³⁶
- We published a review of the Russian government's policy on environmental security.³⁷

Results

- The Military Emissions Gap project has been widely praised for shining a spotlight on the state of military GHG emissions reporting to the UNFCCC.
- The joint report to the ILC PERAC process was widely cited in the final report of its special rapporteur.

Beneficiaries of our services

The trustees have ensured that CEOBS' work during the period has complied with Section 17 of the Charities Act 2011. The trustees have also referred to the Charity Commission's guidance on the public benefit, particularly when considering the design and focus areas of new projects, and in identifying goals and objectives for existing programmes.

As stated in our Objects, the ultimate beneficiaries of our work are individuals, communities and ecosystems, which will be better protected from the effects of environmental damage related to armed conflicts and military activities as a result of our activities. All of the work that we do contributes to this overarching goal. The general public also benefits from the awareness raising work that we undertake, for example outreach and fundraising events, as well as the open-access reports and updates we provide on our website.

³³ Joint civil society submission to the International Law Commission's PERAC study, May 2021: <https://ceobs.org/joint-civil-society-submission-to-the-international-law-commissions-perac-study>

³⁴ See: <https://militaryemissions.org>; and <https://ceobs.org/projects/military-emissions>

³⁵ CEOBS/SGR, Under the radar: The carbon footprint of the EU's military sectors, Feb 2021: <https://ceobs.org/under-the-radar-the-carbon-footprint-of-the-eus-military-sectors>

³⁶ CEOBS, Enhancing corporate environmental responsibility in conflict-affected settings, Feb 2021: <https://ceobs.org/report-enhancing-corporate-environmental-responsibility-in-conflict-affected-settings>

³⁷ CEOBS, How Russia approaches the environment, peace and security, Feb 2021: <https://ceobs.org/report-how-russia-approaches-the-environment-peace-and-security>

Financial review

During 2021 CEOBS had a total income of £242,446 (2020: £251,847). The primary donor was the Norwegian Ministry of Foreign Affairs, via our partners Norwegian People's Aid, from which we received £172,856 (2020: £161,014). This was the third year of a three-year funding agreement. Significant further income of £40,695 was received from the Joseph Rowntree Charitable Trust (2020: £52,500). The charity raised £4,067 in fundraising activities (2020: £0 due to covid-19 pandemic).

The overall expenditure for 2021 was £208,001 (2020: £223,277). This left a net income of £34,445 (2020: £28,570). Of this, £22,154 was restricted funds (2020: £13,342).

The total unrestricted income for the year was £64,355 (2020: £76,372) and the total unrestricted expenditure was £52,064 (2020: £64,503). The total restricted income was £178,091 (2020: £175,475) and the total restricted expenditure was £155,937 (2020: £158,774).

During the year CEOBS was successful in securing new project funding from the Minor Foundation for Major Challenges, the International Committee of the Red Cross and NorCross, the Esaham Foundation for Development and the Greens/EFA Group in the European Parliament.

The trustees are satisfied that the charity will continue to be a going concern for the foreseeable future.

The charity has no subsidiary undertakings or funds.

Reserves

Reserves are required for the organisation to be financially robust and continue operating in the event of a short-term funding shortfall or an emergency funding requirement. The reserves policy and balance are reviewed annually by the Board of Trustees.

CEOBS is a new organisation that has operated for fewer than five years. In 2021 we increased our reserves level to £38,916 on the 31st December (2020: £26,625).

Wherever possible all unrestricted funds are put towards reserves to build these up as quickly as possible. CEOBS also seeks to raise additional funds for reserves within project proposals. Our target is to add one month of running costs to our reserves every year until an ideal situation of six months of reserves is achieved. Our interim target, set in 2019 for 2020 onwards, is three months' running costs in three years. With average monthly running costs at 2021 levels, this is approximately £52,000. We are on track to meet this target having already raised 75% of it.

Plans for the future

In 2022, CEOBS will be focused on the conclusion of the UN's PERAC process and the subsequent need for implementation. Further priorities will be continuing to build momentum for environmental mainstreaming in the mine action sector, and building on the Military Emissions Gap project ahead of COP27.

Structure, governance and management

The organisation is a charitable incorporated organisation (CIO), registered on 3 August 2017. The charity was established under a constitution which states the objects and powers of the charity and its governance.

The trustees are members of the charity but this entitles them only to voting rights. They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from their role as trustees of the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

CEOBS recognises that an effective board of trustees is essential if the charity is to achieve its objectives. There must be at least three trustees, who serve for a renewable term of two years or until they resign. Trustees may form sub-committees or working groups, with or without staff members, on an ad-hoc basis.

The board of trustees has responsibility for and oversight of the recruitment of new trustees, and they are supported by staff in this. The organisation uses skills audits to identify knowledge and expertise of existing trustees. These may also be used to identify gaps and desired characteristics of new trustees. Advertising may be done through appropriate channels. As a result of the specialised nature of the organisation's work, approaches to individuals known to CEOBS through its activities may also be made.

CEOBS seeks to avoid conflicts of interest and ensure diversity in its board of trustees, as well as in its staff. Consideration is given to ways in which groups that are under-represented on the board might be reached and encouraged to apply.

New trustees are appointed by a decision at a properly convened meeting of the existing trustees. They receive an induction pack that includes copies of the latest Trustees Annual Report and Accounts, the charity's Constitution, copies of Board minutes and finance reports, a role description and the Charity Commission guidance 'The Essential Trustee' (CC3). They are required to confirm they have read the last of these in a minuted meeting, and to submit a Trustee Eligibility Declaration, as provided by the Charity Commission, and a declaration of interests form.

Operational decision-making

CEOBS' trustees are responsible for the governance of the organisation. This includes, but is not restricted to, deciding on policy and strategy, appointing and overseeing staff, monitoring performance and finances and providing guidance and knowledge. Day-to-day management of CEOBS is provided by its Research and Policy Director, working with our staff.

Related parties and relationships with other organisations

CEOBS works with other organisations as necessary to further its aims; these are typically collaborations for research or advocacy purposes. CEOBS does not have any affiliates or subsidiaries.

During the period, CEOBS worked with the following:

Research: Lancaster University, Durham University, Scientists for Global Responsibility (Military Emissions Gap); University of Thi-Qar, Al-Qadisiyah University and the Thi Qar Heritage

Organisation (Mesopotamian marshes); Edinburgh and Leeds universities on their ongoing SENSE PhD placement.

Projects: Norwegian People's Aid (Norway).

Fundraising (grants): Norwegian People's Aid (Norway).

Other: We worked with Al Haq (Palestine), Amnesty International (UK), Geneva Water Hub (Switzerland) and Harvard Law School (US) on the joint PERAC submission; provided technical advice to Greenpeace on the FSO SAFER, and worked with the International Committee of the Red Cross on a blog series.

For further information concerning related parties and related party transactions please see note 11 of the accounts.

Remuneration policy for key management personnel

The trustees consider the board of trustees and the Research and Policy Director as comprising the key management personnel of the charity. The board has responsibility for directing and controlling the charity, and they delegate the responsibility for running and operating the charity on a day to day basis to the Research and Policy Director. All trustees are volunteers and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 11 to the accounts.

CEOBS has a Conflict of Interest Policy and Register. Trustees are required to disclose all relevant interests and register them with the Research and Policy Director and, in accordance with the charity's constitution, withdraw from decisions where a conflict of interest arises. One such situations arose during the year; please refer to note 11 in the accounts.

The Board of Trustees has responsibility for approving the salaries and remuneration of all staff, including key management personnel. Remuneration is set within the boundaries of budgets presented in grant applications and aligns with pay grades for comparable sectoral roles and skill sets.

The trustees aim to provide employees, including key management personnel, with yearly inflationary pay rises where feasible and subject to the constraints of funding. Beyond this, salary increases are based on changes in responsibilities and experience. It is the charity's aim to employ effective staff and the trustees recognise that the rates of pay offered should be appropriate.

The charity does not offer bonuses or benefits in kind, other than the statutory pension scheme (currently NEST).

The trustees have reviewed the remuneration policy with reference to the Living Wage, gender pay ratios, maximum pay ratios and pay bench-marking.

Risk management

It is the staff and trustees' responsibility to identify, assess and manage risks.

The biggest risk to the charity is that of lack of funds and work has been undertaken throughout the period to secure funds and diversify our funding sources. Controls are in place to reduce risks associated with financial, administrative and operational procedures.

In 2020 a risk mapping exercise was completed by the board of trustees. The resulting Risk Register is reviewed when deemed necessary by the trustees. Risks are continuously assessed by the staff and trustees and reviewed at both the project and governance level, and risk management is ongoing. Actions to mitigate risks are taken at appropriate levels of the organisation.

Funds held as custodian trustee on behalf of others

No funds were held by the Charity as a custodian trustee on behalf of others.

Environmental and social policy

During 2021, the pandemic continued to have a significant impact on CEOBS' environmental footprint, primarily through its impact on travel.

CEOBS' environmental and social policies consider the impact of our office and of our travel footprint.

To reduce the environmental impact and increase the social benefits of our office we are:

- Using local suppliers, such as for printing.
- Reducing single use plastics, for example milk deliveries and, where possible, plastic-free stationery.
- Utilising Fair Trade and ethically sourced products.
- To the greatest extent possible using recycled IT equipment.

Our travel policy seeks to:

- Minimise flights where other options are available, within the constraints of staff time and financial resources.
- Encourage staff to avoid flights by accepting additional travel hours as working hours and absorbing additional travel and accommodation costs.
- Encourage staff to consider and address the higher environmental footprint of periods away travelling, such as increased use of single-use plastics.

We have decided not to utilise a carbon offsetting scheme to address emissions from travel. Instead our policy is to volunteer staff time throughout the year to local environmental projects. The Calder Valley, in which we are based, is prone to flooding and we prioritise projects focused on natural flood risk reduction.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make 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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

The trustees' annual report has been approved by the trustees on 21 / 10 / 2022



and signed on their behalf by:

David Cullen (Trustee)

Independent examiner's report to the trustees of The Conflict and Environment Observatory

I report on the accounts of the charity for the period ended 31 December 2021 set out on pages 17 to 31.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA
Third Sector Accountancy Limited, Holyoake House,
Hanover Street, Manchester, M60 0AS

21 / 10 / 2022
Date:

The Conflict and Environment Observatory
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
Income from:							
Donations and legacies	3	40,772	5,235	46,007	55,626	-	55,626
Charitable activities	4	19,516	172,856	192,372	20,746	175,475	196,221
Other trading activities	5	4,067	-	4,067	-	-	-
Total income		64,355	178,091	242,446	76,372	175,475	251,847
Expenditure on:							
Raising funds	6	3,867	-	3,867	-	-	-
Charitable activities	7	48,197	155,937	204,134	64,503	158,774	223,277
Total expenditure		52,064	155,937	208,001	64,503	158,774	223,277
Net income/(expenditure) for the year	9	12,291	22,154	34,445	11,869	16,701	28,570
Transfer between funds		-	-	-	3,359	(3,359)	-
Net movement in funds for the year		12,291	22,154	34,445	15,228	13,342	28,570
Reconciliation of funds							
Total funds brought forward		26,625	26,358	52,983	11,397	13,016	24,413
Total funds carried forward		38,916	48,512	87,428	26,625	26,358	52,983

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Conflict and Environment Observatory
Charity number 1169735

Balance sheet as at 31 December 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	14	840	1,680
Total fixed assets		840	1,680
Current assets			
Debtors	15	6,721	12,760
Cash at bank and in hand	-	83,549	44,579
Total current assets		90,270	57,339
Liabilities			
Creditors: amounts falling due in less than one year	16	(3,682)	(6,036)
Net current assets		86,588	51,303
Total assets less current liabilities		87,428	52,983
Net assets		87,428	52,983
The funds of the charity:			
Restricted income funds	17	48,512	26,358
Unrestricted income funds	18	38,916	26,625
Total charity funds		87,428	52,983

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 17 to 31 form part of these accounts.

21 / 10 / 2022

Approved by the trustees on and signed on their behalf by:



David Cullen (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Conflict and Environment Observatory meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

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 amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

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

d Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

e 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.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g 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 comprise the costs of fundraising events, marketing and website costs, and their associated support costs.
- Expenditure on charitable activities includes the costs of personnel and conducting research projects 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.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

i Tangible fixed assets

The trustees have decided to set the capitalisation threshold for fixed assets at £500. Items costing £500 or more are capitalised at cost. They are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office and computer equipment	25%
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Notes to the accounts for the year ended 31 December 2021 (continued)

j 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.

k 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.

l Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. 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.

m Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission and has no share capital. The registered office address is disclosed on page 1.

The Conflict and Environment Observatory

Notes to the accounts for the year ended 31 December 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Donations and grants	40,772	5,235	46,007	55,626	-	55,626
Total	<u>40,772</u>	<u>5,235</u>	<u>46,007</u>	<u>55,626</u>	<u>-</u>	<u>55,626</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Grants	-	172,856	172,856	-	175,475	175,475
Charitable trading	19,516	-	19,516	20,746	-	20,746
Total	<u>19,516</u>	<u>172,856</u>	<u>192,372</u>	<u>20,746</u>	<u>175,475</u>	<u>196,221</u>

5 Income from other activities

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Fundraising event	4,067	-	4,067	-	-	-
	<u>4,067</u>	<u>-</u>	<u>4,067</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Conflict and Environment Observatory

Notes to the accounts for the year ended 31 December 2021 (continued)

6 Cost of raising funds

	Unrestricted £	Restricted £	2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2020</i> £
Staff costs	2,794	-	2,794	-	-	-
Event costs	488	-	488	-	-	-
Administration	226	-	226	-	-	-
Governance costs (see note 8)	120	-	120	-	-	-
Support costs (see note 8)	239	-	239	-	-	-
	<u>3,867</u>	<u>-</u>	<u>3,867</u>	<u>-</u>	<u>-</u>	<u>-</u>

Due to Covid-19 restrictions the charity did not hold any fundraising events in the year ended 31 December 2020.

The Conflict and Environment Observatory

Notes to the accounts for the year ended 31 December 2021 (continued)

7 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Staff salary costs	154,117	167,029
Other staff costs	1,856	60
Premises cost	13,220	11,725
General office and administration costs	2,144	3,663
Travel, accommodation and subsistence	462	2,486
Conferences and events	288	562
Marketing	22	200
Subscriptions	840	214
Consultancy	4,732	12,657
Project costs	6,165	3,701
Web design	995	-
Depreciation	744	742
Governance costs (see note 8)	6,250	6,160
Support costs (see note 8)	12,299	14,078
	<hr/>	<hr/>
	204,134	223,277
	<hr/>	<hr/>
Restricted expenditure	155,937	158,774
Unrestricted expenditure	48,197	64,503
	<hr/>	<hr/>
	204,134	223,277
	<hr/>	<hr/>

Notes to the accounts for the year ended 31 December 2021 (continued)

8 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2021 £	Support £	Governance £	Total 2020 £
Staff costs	time spent	8,957	4,460	13,417	9,939	3,769	13,708
Premises costs	time spent	1,080	439	1,519	1,194	356	1,550
General administration	time spent	162	66	228	279	83	362
Bank charges	allocated	19	-	19	42	-	42
Accountancy fees	allocated	1,020	1,380	2,400	840	1,440	2,280
Insurance	allocated	474	-	474	940	-	940
Online services and design	allocated	270	-	270	162	-	162
Legal and professional	allocated	402	-	402	504	-	504
Staff events	allocated	93	-	93	103	-	103
Trustee expenses	allocated	-	-	-	-	490	490
Depreciation	time spent	61	25	86	75	22	97
		<u>12,538</u>	<u>6,370</u>	<u>18,908</u>	<u>14,078</u>	<u>6,160</u>	<u>20,238</u>

Support and governance costs are either allocated as costs directly identifiable with the function or apportioned by staff time spent on those functions. These costs are then further apportioned to fundraising and charitable activities in proportion to their respective share of the total direct costs.

Apportionment of support and governance costs to fundraising and charitable activities

	Direct costs £	% of total direct costs	Share of support costs £	Share of governance costs £
Fundraising	3,508	1.90%	239	120
Charitable activities	180,853	98.10%	12,299	6,250
Total	<u>184,361</u>		<u>12,538</u>	<u>6,370</u>

Notes to the accounts for the year ended 31 December 2021 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	840	839
Grant audit fees	1,200	1,200
Accountancy fees	1,020	840
Independent examiner's fee	180	240
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	154,070	163,000
Social security costs	11,317	12,460
Pension costs	4,941	5,277
	<hr/>	<hr/>
	170,328	180,737
	<hr/> <hr/>	<hr/> <hr/>
Allocated as follows:		
Cost of raising funds	2,794	-
Charitable activities	154,117	167,029
Support costs	8,957	9,939
Governance costs	4,460	3,769
	<hr/>	<hr/>
	170,328	180,737
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 4.9 (2020: 5).

The average full time equivalent number of staff employed during the period was 4.3 (2020: 4.6).

The key management personnel of the charity comprise the trustees and the Research and Policy Director. The total employee benefits of the key management personnel of the charity were £41,350 including employer's pension contribution (2020: £40,000, not including pension).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration. No trustee was reimbursed travel and accommodation expenses during the year (2020: £490).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil) with the exception of the transaction below.

The charity entered into a joint project with two other parties one of which is Alp Analytica, a France based consultancy. Oliver Brown, a trustee of the charity, is the founder and a director of Alp Analytica. This company was chosen from a number of other organisations based on its specialism and following relevant procedures. Oliver Brown was not involved in the selection and decision processes. The total transaction value was £3,571 for consultancy fees.

12 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Norwegian Ministry of Foreign Affairs grant	172,856	161,014
Covid-19 CJRS grant	-	2,729
	<u>172,856</u>	<u>163,743</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Notes to the accounts for the year ended 31 December 2021 (continued)

14 Fixed assets: tangible assets

	Computer equipment £
Cost	
At 1 January 2021	3,359
At 31 December 2021	3,359
Depreciation	
At 1 January 2021	1,679
Charge for the year	840
At 31 December 2021	2,519
Net book value	
At 31 December 2021	840
<i>At 31 December 2020</i>	<i>1,680</i>

15 Debtors

	2021 £	2020 £
Other debtors	48	-
Prepayments and accrued income	6,673	12,760
	6,721	12,760

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	3,682	6,036
	3,682	6,036

Notes to the accounts for the year ended 31 December 2021 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Direct charitable activities					
British Ecological Society	1,590		(347)		1,243
Norwegian Ministry of Foreign Affairs	24,444	172,856	(150,197)		47,103
Nahrein Network	324		(158)		166
LUSH	-	5,235	(5,235)	-	-
Total	26,358	178,091	(155,937)	-	48,512

Comparative period

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Direct charitable activities					
British Ecological Society	-	1,890	(300)		1,590
Norwegian Ministry of Foreign Affairs	13,016	161,014	(146,227)	(3,359)	24,444
Knowledge Management Fund	-	10,328	(10,328)	-	-
Nahrein Network	-	2,243	(1,919)	-	324
Total	13,016	175,475	(158,774)	(3,359)	26,358

The funds transfer from restricted to unrestricted funds was due to the charity purchasing computer equipment to the value of £3,359.

Name of**restricted fund****Description, nature and purposes of the fund**

British Ecological Society	to develop science, technology, engineering and mathematics (STEM) educational resources on conflict and the environment
Knowledge Management Fund	to analyse international norms on the environmental conduct of business enterprises operating in fragile and conflict-affected areas
Nahrein Network	to contribute remote sensing data to academic research on the eco-tourism potential of the Iraqi marshlands
Norwegian Ministry of Foreign Affairs	grant for various specific projects related to the impact of war on environment and humanity

Notes to the accounts for the year ended 31 December 2021 (continued)

18 Analysis of movements in unrestricted and designated funds

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	As at 31 December 2021 £
General fund	26,625	23,660	(11,369)		38,916
Joseph Rowntree Charitable Fund	-	40,695	(40,695)		-
	<u>26,625</u>	<u>64,355</u>	<u>(52,064)</u>	<u>-</u>	<u>38,916</u>

Comparative period

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	As at 31 December 2020 £
General fund	10,607	23,872	(11,213)	3,359	26,625
Joseph Rowntree Charitable Fund	790	52,500	(53,290)	-	-
	<u>11,397</u>	<u>76,372</u>	<u>(64,503)</u>	<u>3,359</u>	<u>26,625</u>

Name of
unrestricted fund
Description, nature and purposes of the fund

General fund The free reserves after allowing for all designated funds

Designated Fund Joseph Rowntree Charitable Fund to be used as the charity sees fit to further its objects, for charitable purposes only and within the bounds of charity law, not to be used for reserves

Notes to the accounts for the year ended 31 December 2021 (continued)

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	840	-	-	840
Net current assets/(liabilities)	38,076	-	48,512	86,588
	<hr/>	<hr/>	<hr/>	<hr/>
Total	38,916	-	48,512	87,428
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Tangible fixed assets</i>	<i>1,680</i>	<i>-</i>	<i>-</i>	<i>1,680</i>
<i>Net current assets/(liabilities)</i>	<i>24,945</i>	<i>-</i>	<i>26,358</i>	<i>51,303</i>
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	<i>26,625</i>	<i>-</i>	<i>26,358</i>	<i>52,983</i>
	<hr/>	<hr/>	<hr/>	<hr/>