

# ENVIRONMENTAL INVESTIGATION AGENCY UK

England & Wales · Charity number 1182208

## Details

---

Other names	EIA UK
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07752350</a>
Registered	2019-02-26
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	62 - 63 Upper Street London N1 0NY
Phone	02073547960
Email	<a href="mailto:UKInfo@eia-international.org">UKInfo@eia-international.org</a>
Website	<a href="http://www.eia-international.org">www.eia-international.org</a>

## Activities

---

**Objects:** THE OBJECTS OF THE CHARITY ARE, FOR THE PUBLIC BENEFIT, :-1) THE CONSERVATION, PROTECTION AND RESTORATION OF THE NATURAL ENVIRONMENT, ECOSYSTEMS AND WILDLIFE AND PLANT LIFE OF THE WORLD; 2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN ENVIRONMENTAL MATTERS, THE PRESERVATION AND CONSERVATION OF THE NATURAL ENVIRONMENT AND THE CAUSES AND EFFECTS OF ENVIRONMENTAL DEGRADATION; AND 3) TO FURTHER SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME DETERMINE.

**Activities:** We investigate and campaign against environmental crime and abuse. Our focus is the protection of climate, forests, ocean and wildlife. Our findings are used to campaign for improved governance and effective enforcement. Until 2019, EIA UK operated as not-for-profit company limited by guarantee no.07752350. For financial information and previous years' activities, visit Companies House.

## Classification

---

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

---

- Belgium
- Burma
- Cameroon
- Canada
- China
- Congo
- Congo (Democratic Republic)
- Costa Rica
- Czech Republic
- Denmark
- Egypt
- France
- Gabon
- Germany
- Hong Kong
- India
- Indonesia
- Ireland
- Italy
- Japan
- Kenya
- Laos
- Malawi
- Malaysia
- Netherlands
- Nigeria
- Norway
- Panama
- Portugal
- Romania
- Rwanda
- Senegal
- Singapore
- Slovenia

- South Africa
- South Korea
- Spain
- Sweden
- Switzerland
- Taiwan
- Thailand
- Uganda
- United States
- Uruguay
- Vietnam
- Zambia
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£6,617,426	£6,934,297	£2,956,034	70
2023-12-31	£5,960,004	£5,311,516	£3,272,905	62
2022-12-31	£5,325,378	£4,841,936	£2,624,417	51
2021-12-31	£4,161,397	£3,729,494	£2,140,975	48
2020-12-31	£3,907,657	£3,540,623	£1,709,072	45

## Trustees

Name	Role	Appointed
<b>John Edmund Stephenson</b>	Chair	2020-09-24
Alice Rose Railton		2022-05-04
Angela Hayes		2026-06-01
Dr Amelia Kate Roberts		2024-03-28
Katherine Stoner		2019-05-07
Keith Anthony Roberts		2024-03-28
Mannat Mehr Kaur Malhi		2022-05-04
Paul John Townley		2021-05-14
Pesh Framjee		2021-05-14

**ENVIRONMENTAL INVESTIGATION AGENCY UK**

England & Wales - Charity number 1182208

---

# Accounts

---



**Environmental Investigation  
Agency UK**

Financial Statements for the year ended  
31 December 2024



## CONTENTS

<b>Welcome</b>	<b>3</b>
<b>About us</b>	<b>4</b>
<b>2025-27 objectives</b>	<b>6</b>
<b>Key highlights</b>	<b>8</b>
<b>2024 achievements and performance</b>	
Climate	14
Forests	16
Ocean	18
Wildlife	20
Fundraising	28
Thank you	31
Structure, governance and management	32
Financial review	32
Statement of responsibilities	37
Independent auditors' report	38
Statement of financial activities	41
Balance sheet	42
Statement of cash flows	43
Notes to financial statements	44

---

### TRUSTEES

**James Arrandale**

(Resigned 19 November 2024)

**Pesh Framjee**

**Mannat Malhi**

**Alice Railton**

**Amelia Roberts**

(appointed 28 March 2024)

**Keith Roberts**

(appointed 28 March 2024)

**John Stephenson**

**Katherine Stoner**

**Paul Townley**

---

### BANKERS

The Cooperative Bank

Olympic House

6 Olympic Court

Montford Street,

Salford

M5 2QP

Barclays Bank

193 Camden High Street

London

NW1 7PJ

---

### AUDITORS

Moore Kingston Smith LLP

9 Appold Street

London

EC2A 2AP

---

### REGISTERED OFFICE

Environmental Investigation

Agency UK

62-63 Upper Street

London

N1 0NY

---

### REGISTERED NUMBER

UK Charity Number 1182208

Company Number: 07752350

Registered in England and Wales



## Welcome

It's been only a few months since EIA celebrated 40 years of work but we're already in a very different world.

As our Chair of Trustees points out, this year started with myriad challenges as a result of seismic geo-political shifts in attitude and rhetoric, which has created uncertainty in many areas, not least of which has been the security of governmental funding for the environment and how that has impacted both our UK and US offices.

But quite aside from facing a funding squeeze ourselves, we're witnessing a significant shift in the wrong direction as political enthusiasm for fossil fuels is once more on the rise, with a resurgence in drilling and mining along with concerns that net-zero targets could be pushed back or abandoned.

This comes even though the world is still very much in the midst of a triple planetary crisis, experiencing rising temperatures and more frequent erratic weather due to runaway climate change, widespread plastic and chemical pollution of our oceans and an alarming rise in biodiversity loss.

At the most basic level, a step back towards a reliance on our use of oil, gas and coal flies in the face of science and seriously undermines efforts to transition to less harmful forms of energy.

But EIA has weathered many such storms in the past and remains resilient and steadfast in the face of these challenges.

Indeed, the need for our advocacy has never been greater as we continue to push for meaningful solutions, from exposing the illegal trade in refrigerant gases to tackling ocean pollution and protecting the many species currently being pushed to the brink of extinction by illegal trade, their use in traditional medicines and habitat loss.

The work we've done, and the work that lies ahead of us, would simply not be possible without our funders, donors and formidable supporters and volunteers. My sincere gratitude goes out to you all and we are privileged to have you on our team.

**Mary Rice, Executive Director**

The Trustees are pleased to present the EIA UK 2024 Annual Report.

While the past 12 months saw success and, indeed, a celebration, they also brought an ever-increasing number of threats and a unique political challenge.

Despite huge political changes and ongoing environmental threats, EIA continued to expose illegality, lobbied for change and successfully worked with organisations and governments to bring about effective measures to counter environmental crime.

EIA celebrated its 40th anniversary in September. Hosted by our Ambassador Ronni Ancona the event showcased the work of the organisation from its inception by (literally) three people in a boat in 1984 to today's achievements by a team comprising more than 60 professional campaigners. The event was attended by our founders as well as staff and supporters past and present. It was humbling to see the display of all that has been achieved over the years and the projects that are now ongoing to seek a viable environmental future.

The geo-political challenges raised at the end of the year presented, and continue to present, a huge challenge to EIA and all those working in the environmental and NGO sector, especially in the knock-on effect these challenges have had on the security of both US and UK funding.

Notwithstanding, EIA is responding to the challenge and remains entirely focused on its core mission. EIA has weathered many storms during the past 40 years and will continue to face the current buffeting with resilience, innovation and a determination to continue to challenge many of the threats to our environmental wellbeing.

This year, more than ever, we are entirely dependent on our supporters, donors and grant-makers. Every single donation of any size makes a very real difference.

We are hugely grateful for this support, without which we would not be able to achieve our ambitious goals.

**John Stephenson, Chair of the Board of Trustees**

# About us

We investigate and campaign against environmental crime and abuse.

We investigate and campaign against environmental crime and abuse. Our undercover investigations expose transnational wildlife crime, with a focus on elephants, pangolins and Asian big cats, and forest crimes such as illegal logging and deforestation for cash crops such as palm oil. We work to safeguard global marine ecosystems by addressing the threats posed by plastic pollution, bycatch and commercial exploitation of whales, dolphins and porpoises. Finally, we work to avert climate catastrophe by strengthening and enforcing regional and international agreements that tackle short-lived climate super-pollutants, including ozone-depleting substances, hydrofluorocarbons and methane, and advocating corporate and policy measures to promote transition to a sustainable cooling sector and away from fossil fuels.

# Vision, mission and values

## What we believe (vision)

A future where humanity respects, protects and celebrates the natural world for the benefit of all.

## What we want (mission)

EIA's mission is to protect the natural world by:

- exposing environmental destruction and loss of biodiversity through uncompromising and innovative investigations
- using this evidence and research to uncover environmental crimes and abuses and those responsible
- campaigning for protection of the environment through better enforcement of environmental law, progressive policy-making and changes in consumer behaviour

- developing effective partnerships and sharing skills and expertise

## Who we are (values)

**Professionalism:** we are honest, authoritative and transparent, striving to achieve the best outcome for the benefit of all. We will continually seek to improve, giving value for money in everything we do.

**Enthusiasm and innovation:** we are passionate about our vision, looking for ground-breaking solutions, being adaptable and creative. Our activities are informed by independence, clarity of thought and direction to achieve our goals.

**Courage and determination:** we don't underestimate the difficulties involved; we may take risks but they are managed, intelligent risks. We may be a small group but we are tenacious and will not give up because a situation is difficult

**Inclusive and supportive:** we know if we achieve success then it is with the support and help of many people. We therefore celebrate and embrace the differences and potential of everyone. We seek to share our knowledge and skills and make them easily accessible and relevant.

## Objectives and public benefit

The objectives of our organisation, as set out in the objects contained in the Memorandum and Articles of Association, are:

- the conservation, protection and restoration of the natural environment, ecosystems and wildlife and plant life of the world
- to advance the education of the public in environmental matters, the preservation and conservation of the natural environment and the causes and effects of environmental degradation
- to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

The objects are fulfilled by effective delivery of EIA UK's robust campaigns and public outreach.

The Trustees had due regard to the Charity Commission's guidance on public benefit when planning the charity's activities. The charity provides governments, regulatory bodies and enforcement authorities with reliable, substantive, authoritative and well-researched information on practices which are, or are likely to be, harmful to the natural environment.

EIA UK provides intelligence as to the necessary means to prevent or reduce harm to the environment and to the people and creatures which rely on it. Its reports also provide information on illegal activities such as money laundering and so help the authorities in the UK and overseas to prevent or reduce crimes.

# 2025-27 objectives

## Climate

We will support robust implementation of the EU Methane Regulation, while advocating for an ambitious global governance framework for methane emissions which includes a dedicated financial instrument to support developing countries to implement the Global Methane Pledge. 1

The campaign will work to lay the political and legal groundwork for a new international treaty to phase out fossil fuels, securing state champions and engaging with key decision-makers to deliver a just and urgent transition. 2

We will press to strengthen the Montreal Protocol to address ongoing emissions of ozone-depleting substances and deliver accelerated implementation of the HFC phase-down under the Kigali Amendment through national capacity-building, investigating and exposing illegal trade and driving corporate accountability in the cooling sector. 3

We aim to make progress towards establishing an international framework which directly addresses anthropogenic emissions of nitrous oxide (N2O), supported by national and regional action to tackle both industrial and agricultural N2O emissions. 4

## Forests

We will continue to strengthen law enforcement efforts targeting illegal activities in the production and trade of timber and other forest-risk commodities. This includes monitoring and investigating trade flows from producer countries and enhancing demand-side measures in key consumer markets. 1

We will ensure the effective implementation of the EU Deforestation Regulation, with a focus on equitable inclusion of producer countries. We aim to expose fraudulent trade in used cooking oil and other palm oil byproducts, address failures in certification and verification systems and hold relevant actors accountable. We also seek to strengthen transparency in palm oil trade flows into the EU, challenge shortcomings within the Roundtable on Sustainable Palm Oil and support the development of robust producer country systems. 2

To advance and improve the rights and livelihoods of forest-dependent peoples by supporting their engagement in policy and regulatory reforms and by strengthening the capacity of indigenous peoples, local communities and civil society organisations through open-source intelligence, forest monitoring and reporting. 3

## Ocean

At the international level, EIA will continue to push for a comprehensive Global Plastics Treaty that deals with the lifecycle impacts of plastics – including an increase of efforts to reduce plastics production and an ambitious finance package – campaigning for adoption in 2025 and rapid ratification thereafter. We will continue to include a focus on the harms caused by the plastic waste trade, microplastics and sea-based sources of plastic pollution and begin to work on regulations related to synthetic textiles. 1

At the regional and national level, we will continue to campaign to ensure effective policy addressing plastic pollution in Europe. This includes increasing our attention on plastic pollution in the UK through enhanced policy and campaigning work targeting grocery retailers, plastics producers and the UK Government. A main focus will be publishing our fourth assessment of progress on plastic reduction in UK supermarkets and developing a campaign taking aim at plastic producers in the UK while ensuring effective progression of key EU regulatory files, including pellet loss and waste trade. 2

We will continue our longstanding work to protect whales, dolphins and porpoises by campaigning for sustained reduction in the hunting of cetaceans, defending the international moratorium on commercial whaling and supporting efforts to address the threat of fisheries bycatch to global cetacean populations. 3

We will also be working to identify marine biodiversity impacts resulting from the killing of key marine species, including through bycatch and illegal trade. We will expose Yahoo! Japan's sale of whale and dolphin products and apply pressure to it and associated companies to institute a complete ban on such sales. 4

## Wildlife

**1** **Elephants:** We will continue to investigate and expose the dynamics of ivory trafficking from West and Central Africa to South-East Asia, with a particular focus on Vietnam. Our work will aim to uncover the final destination of trafficked ivory – whether it is re-exported to markets in China or absorbed into local markets – to better inform international enforcement strategies and disrupt criminal supply chains.

**2** **Elephants:** 2025 is a key CITES year for the Elephant Campaign, with SC78 and CoP20 taking place. At these meetings we will advocate for the maintenance of the international ivory trade ban and push for the closure of remaining domestic ivory markets. A critical part of our strategy involves engaging with the review process of the National Ivory Action Plan mechanism to ensure countries are held accountable in their fight against poaching and trafficking. We will also highlight the importance of transparent stockpile management and respond to emerging threats, such as South Africa's proposed expansion of its domestic ivory and rhino horn markets, which risk normalising trade in endangered species beyond its borders.

**3** **Elephants:** We will expand our research into the illegal trade of non-ivory elephant parts and derivatives, particularly targeting online marketplaces and social media platforms and, where possible, conducting field work to ground-truth the extent of trade. By documenting and analysing this largely hidden trade – especially in Asian elephant skins – we aim to raise awareness among governments, decision-makers and the public about the severe and indiscriminate threat it poses to vulnerable wild Asian elephant populations.

**4** **Asian big cats:** Disruption of South-East Asia to China trafficking networks – sharing investigation findings with national and intergovernmental agencies to support their efforts in the Mekong region and collaborating with partners in Indonesia to enhance their current illegal wildlife trade programmes.

**5** **Asian big cats:** Effective legislation – collaborating with a range of stakeholders to review legislation in key countries to ensure it clearly prohibits hunting and all commercial trade in CITES Appendix I Asian big cats, provides sufficient protection for Asian big cat habitat and sufficient enforcement powers to address poaching and trade.

**6** **Asian big cats:** Disruption of South Asia to China trafficking networks – collaborating with partners in India and Nepal to provide analysis of regional trafficking of wildlife to relevant national and intergovernmental agencies, with a special focus on tigers, leopards, pangolins and Asiatic black bears.

**7** **Pangolins:** Our first objective is to increase pressure on China to close its legal domestic market for pangolins. This continues previous work, including the Pelly Petition and ongoing advocacy at Convention on International Trade in Endangered Species (CITES). China's legal domestic market for pangolins threatens their survival as it drives illegal poaching and trade in their scales. The 78th Standing Committee and 20th Conference of the Parties of CITES will provide valuable opportunities to increase the pressure on China

**8** **Pangolins:** Our second objective is to continue to build a detailed intelligence picture of the trafficking routes of pangolins, from source and transit regions to end markets. We will continue to document and expose the role Malaysia and Vietnam as key transit hubs for pangolin trafficking and put pressure on them to improve enforcement.

**9** **Securing Criminal Justice (SCJ) project:** Our Securing Criminal Justice programme continues to work to increase the likelihood of apprehension of mid- to high-level wildlife traffickers operating in West and Central Africa, to improve the effectiveness of criminal justice processes including quality of evidence, improved legislation and effective prosecutions and to increase deterrents to prevent wildlife crime by ensuring commensurate penalties and better use of proceeds-of-crime legislation.

**10** **Securing Criminal Justice (SCJ) project:** We are also increasing our focus on the impact of public sector corruption in facilitating wildlife trafficking and supporting transnational cooperation, particularly in relation to exchanging intelligence and evidence, and diving deeper into issues of convergence between wildlife trafficking and other forms of serious organised crime.

# Key highlights of 2024

2024 was another busy year as we investigated and campaigned against environmental crime and abuse. Key highlights included:



UN events, we co-launched a global assessment, sparking new international dialogue around policy gaps and mitigation opportunities for this overlooked pollutant.

Our team uncovered and exposed illegal HFC smuggling routes into Europe, presenting evidence that prompted enforcement officials to act. This investigative work shone a spotlight on regulatory loopholes and triggered important action by enforcement agencies in multiple countries.

To accelerate methane action, we launched the Methane Matters Coalition, a new platform advocating for stronger EU-level regulations and governance. This effort builds pressure on governments to act swiftly on methane, one of the fastest levers for near-term climate action.

Finally, we launched the *EU F-Gas Regulation Handbook* in six languages, a practical guide to implementing Europe's newly revised F-gas regulation. The handbook aims to support a wide range of actors – from governments to technicians – to effectively phase out the use of HFCs throughout the EU.

## CLIMATE

In 2024, we helped strengthen the Montreal Protocol by supporting new action on atmospheric monitoring and essential next steps to address illegal trade, compliance and emissions from fluorochemical feedstocks and byproducts, including HFC-23 emissions as highlighted in our new report *Unchecked*.

We brought urgent attention to nitrous oxide, a powerful greenhouse gas and ozone-depleting substance. At major

## FORESTS

In 2024, authoritarian governments expanded their influence globally. Civil society, indigenous peoples and local communities faced escalating threats for demanding transparency and exposing corruption in the forestry sector.

Strategic lawsuits against public participation are increasingly weaponised by companies to silence civil society organisations. Harrowing reports from the ground reveal a grim reality – impunity prevails for those who intimidate, harm and even kill forest defenders.

In the face of these threats, our work remains steadfast. We continue to stand alongside civil society and frontline communities in the countries where we operate. Providing credible information, practical solutions and strong partnerships is not just important, it is essential to resisting repression and driving meaningful change

Our monitoring and documentation of the illicit trade in Myanmar teak has yielded positive results. Using the UK Timber Regulation, a UK court ruled on Sunseeker International, which saw one of the largest fines and costs issued for a breach of the law at more than £350,000 for illegal imports of Myanmar teak. And in the Netherlands, Oceanco

was issued a penalty order for illegal imports of Myanmar teak under the EU Timber Regulation, used to furnish Jeff Bezos' superyacht. EIA's expertise on the issue led to an invitation from Moody's *Know Your Client Decoded* podcast to discuss illegal deforestation, Burmese teak and sanctions and how the financial industry may be impacted by the illegal trade in timber.



©EIA/KT

# Key highlights (cont'd)

## OCEAN

- EIA worked with governments and civil society throughout the Global Plastics Treaty negotiations, helping secure support from more than 100 countries on a plastics production reduction proposal at the fifth round of talks. Our campaign, including the report *Addressing the Issue Head On*, was pivotal in shaping the reduction discussions.
- We investigated illegalities in the global plastics waste trade, publishing our two-part report *Dirty Deals* exposing plastic packaging scams, where criminals siphon off an estimated £50 million annually, and other exploitative practices.
- EIA exposed greenwashing in the *Hard Truth About Soft Plastic*, co-publishing an investigation with Everyday Plastic unveiling how soft plastics that have been encouraged to be deposited at UK supermarket takeback schemes for “recycling” are in fact burnt or exported abroad.
- EIA secured additional safeguards for all waste exports, including a plastic waste export ban to non-OECD countries in the 2024 revision of the EU Waste Shipment Regulation, and continued to drive stronger measures in the Preventing Plastic Pellet Loss file, with both the European Parliament and Council adopting our positions in their respective negotiating mandates.
- With partners, we produced our *End Commercial Whaling* report for the 69th International Whaling Commission (IWC) meeting, confronting countries that continue to defy the international ban on commercial whaling and reinforcing the need for compliance with the moratorium.
- We released *On Borrowed Time*, exposing the illegal totoaba maw trade on social media platforms, a crime which is pushing critically endangered vaquita porpoises towards extinction.



## WILDLIFE (ASIAN BIG CATS)

The campaign started two new projects supporting partners in South and South-East Asia with their efforts to counter Asian big cat and other wildlife trade, returning to focus on the crisis facing the species in the wild. This includes providing open-source intelligence training to NGOs in Indonesia, helping build a nature crimes database in Nepal, supporting counter-trafficking work by our partners in India, including their investigations and law enforcement capacity-building and working collaboratively to initiate a trans-Himalayan regional trade assessment.

The impact of our 2023 success in securing CITES trade suspensions on Laos continued through 2024, with the Government under pressure and seeking support from in-country NGOs on how to address tiger farming and trade and with regard to other recommendations it is required to implement before suspensions are fully lifted.

As founding partners, we supported the development of CatByte, a new data-driven online tool to collate, analyse and visualise trade in all big cats – tigers, leopards, snow leopards, lions, jaguars, clouded leopards

and cheetahs. Launched in 2024, it will inform actions to address convergence of big cats in the trade chain, convergence with other wildlife and convergence with other crime types.

EIA's Asian Big Cat and Pangolin teams had a couple of big wins following release of our Investing in Extinction report and in 2024 Norges Bank, once again, led the way in divesting from pharmaceutical companies in China that use endangered species, while major finance company MSCI flagged pharmaceutical companies named in our report for risks to biodiversity.



# Key highlights (cont'd)



## WILDLIFE (PANGOLINS)

During 2024, we built relationships with law enforcement agencies, governments and pangolin researchers as well as international and grassroots NGOs, especially in Malaysia where we undertook a successful outreach trip to lay the foundations for future cooperation. We continued to share intelligence gathered through our research and

investigations and seizure data with our partners and relevant stakeholders to help inform and further their work on the ground.

We worked with NGO partners to progress the Pelly Petition, a piece of US legislation which can sanction governments for failing to uphold global environmental agreements. We submitted a document detailing products to potentially be sanctioned, along with recommendations to strengthen pangolin policies as they relate to China's role as the main destination for smuggled pangolins.

Alongside the Asian Big Cats campaign, we conducted follow-up advocacy to our *Investing in Extinction* report, which resulted in notable divestments from companies we identified which invested in businesses manufacturing products stated to contain pangolins and other threatened wildlife.

On our social media hand-raiser, 10,890 people pledged to stand up to financial organisations who were invested in traditional Chinese medicine companies we identified which sell products listing pangolin scales and leopard bone.



©The Democratic Voice of Burma

## WILDLIFE (ELEPHANTS)

In 2024, EIA launched an initiative to address the major data gap surrounding the illegal trade in Asian elephant parts and products. This project began with a comprehensive literature review spanning two decades of data from a variety of sources.

We then initiated online market research using open-source intelligence techniques,

monitoring multiple social media and e-commerce platforms in Chinese, Vietnamese, Laotian and Thai, revealing trends in pricing, product types, trader preferences and payment methods.

We also engaged directly with national authorities in Laos and Thailand, presenting our project and discussing the challenges they face in combating this trade.



# Climate

Our Climate programme seeks to meet the climate challenge through rapid, sustained reductions of emissions of all the major greenhouse gases, by developing, implementing and enforcing ambitious national, regional, global and sectoral obligations to reduce emissions of ozone-depleting substances (ODS), fluorinated gases (F-gases), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and carbon dioxide (CO<sub>2</sub>).

In April, our report *More Chilling Than Ever* revealed continued significant illegal hydrofluorocarbon (HFC) trafficking into Europe and current trafficking methodologies, generating good media and policymaker attention. This enabled EIA to work closely with enforcement agencies in Bulgaria, the Netherlands, Spain, Romania and Turkey, as well as regional enforcement bodies, Europol and the EU Anti-Fraud Office (OLAF). We presented our work at Europol's Waste and Pollution Crime conference and to the EU Agency for Law Enforcement Training as well as supplying actionable intelligence to Spain's Guardia Civil and others.

To ensure the success of the revised EU F-gas Regulation, we developed and launched the *EU*

*F-Gas Regulation Handbook* in six languages. This widely distributed tool will help stakeholders understand and implement the new rules, supporting better compliance and public awareness across member states.

In response to the adoption of the EU Methane Regulation, the first-ever EU legislation to target this super-pollutant in the energy sector, EIA co-launched the Methane Matters Coalition, a new platform advocating for stronger EU-level regulations and governance.

In May, we contributed to the UK House of Lords Environment and Climate Change Committee inquiry on methane, outlining priority national and international actions to position the UK as



a leader in methane mitigation. Several of EIA's recommendations – including the development of a UK methane action plan and redirecting international public finance – were reflected in the Committee's final report.

In June, a new paper written by EIA Climate campaigners was published in the *Journal of Integrative Environmental Issues*, outlining the significant greenhouse gas mitigation opportunities under the Montreal Protocol.

Over the course of 2024, EIA campaigners attended multiple Montreal Protocol meetings and produced numerous technical and scientific briefings. In November, several important decisions were agreed that will take our objectives forward, including further work to understand current emissions of HFC-23 and ODS feedstocks, a decision to enhance atmospheric monitoring and further work to strengthen compliance and prevent illegal trade. Our efforts here were significantly enhanced through collaborations with new NGO partners based in Brazil, Nigeria, Kenya and South Korea.

In 2024, we launched a new campaign strand seeking to rapidly reduce emissions of nitrous oxide (N<sub>2</sub>O). N<sub>2</sub>O is a powerful greenhouse gas and the world's most prevalent ODS, posing a serious threat to the ozone layer's fragile recovery. EIA contributed to the review and launch of the Climate and Clean Air Coalition's Global N<sub>2</sub>O Assessment,

engaging on the issue with delegates at the Montreal Protocol, United Nations Framework Convention on Climate Change CoP and United Nations Environment Assembly.

Over the course of the year, EIA campaigners attended multiple events to advocate measures to strengthen the Global Methane Pledge. In November, we produced and launched *Accelerating Methane Action: The Case for a Dedicated Fund*, a report analysing existing funding streams for methane mitigation, identifying critical gaps and making the case for a dedicated fund to support implementation. The report was launched ahead of CoP29 in November 2024 and presented at two CoP side events.

This was followed up by a joint NGO letter to European Commission President Ursula von der Leyen, coordinated by EIA and signed by 35 organisations. The letter expressed concern over the EU's wavering commitment to methane action, urging the bloc to demonstrate global leadership in tackling this urgent climate threat in the wake of CoP29.

### Looking ahead

- In 2025, the Climate ODS and F-Gases campaign will intensify efforts to close gaps in the Montreal Protocol, advocating for an accelerated HFC phase-down and pushing for accountability across the cooling sector. A key focus will be supporting discussions around accelerating the Kigali Amendment, advancing sustainable cooling through corporate engagement and exposing emissions of ODS and F-gas super pollutants from fluorochemical production.
- The campaign will also expand its work on N<sub>2</sub>O, developing strategies to address both industrial and agricultural sources following the 2024 global assessment. These actions align with the campaign's overarching goal to keep global temperature rise below 1.5°C.
- Simultaneously, the Methane and Fossil Fuels campaign will work to strengthen EU methane regulations and enhance international cooperation to meet the Global Methane Pledge. EIA will advocate for methane controls on imported fossil fuels and support the creation of a financial instrument to aid methane reductions in developing countries. Additionally, the campaign will deepen collaboration with the Beyond Oil and Gas Alliance (BOGA), helping establish it as a credible governance framework to drive a global fossil fuel phase-out.

# Forests

EIA's Forests Campaign largely focuses on illegal logging, deforestation and timber trafficking. We monitor, investigate and expose forest-related crimes, reveal the negative impacts of crops such as palm oil and track transnational illegal trade. Our work supports good forest governance and includes the impact on vulnerable forest-reliant communities.

We are tracking palm oil companies involved in deforestation and illegal activities to ensure they're held accountable under the upcoming EU Deforestation Regulation. We're also investigating the EU- and UK-based financiers behind these companies to push for stronger rules with regard to how financial institutions support harmful practices.

In Indonesia, we have conducted investigations into illegal logging of sonokeling (Indian rosewood), a protected species under CITES, using desk-based research, spatial analysis and media monitoring. The investigation, sparked by a tip-off

in West Java, uncovered broader illegal activity across several provinces. Most logging was found in state-owned forests, with a major trade route identified from Central Java to East Java, where the wood is exported to China. Our findings will be used in 2025.

Using EIA's expertise, we appeared on Moody's podcast *Know Your Client (KYC) Decoded* to discuss illegal timber trade, global regulations and related financial and environmental risks. The episode was released globally on major platforms.

The EU's Regulation on Deforestation-Free



Products came into force in June 2023. Throughout 2024, we have been fighting to protect it amid rising calls for deregulation. This law ensures that products such as palm oil, cattle, soy, coffee, cocoa, timber and rubber sold in the EU are legal and free from deforestation and forest degradation. We're working with EU coalitions and producer country partners to defend and uphold this critical environmental safeguard.

Support for independent forest monitoring will be rolled out across various provinces in Indonesia and target countries within the Mekong region, with additional capacity-building support provided by EIA's Intelligence and Investigations unit for open-source intelligence training aimed at trainers and civil society organisations based in urban areas.

Monitoring the trade of timber from Vietnam has been a cornerstone of our work for decades. One of the results has been a national system, the Government's Timber Legality Assurance System (VNTLAS), in place since October 2020. This underwent a comprehensive review and revision by the Government of Vietnam to improve

its alignment with the EU-Vietnam Voluntary Partnership Agreement. The updated system was released in December 2024, along with a revised implementation roadmap.

EIA has continued to monitor timber supply chains connected to Vietnam, with a focus on identifying irregularities and effectiveness of VNTLAS. These efforts were further supported by fieldwork from partners in Cambodia.

### Looking ahead

- With the release of the updated VNTLAS system in 2024 and a revised implementation roadmap, a critical milestone lies ahead – the pilot phase of Forest Law Enforcement, Governance and Trade licensing, scheduled for 2027. EIA is committed to working closely with all stakeholders to ensure the implementation of strong, transparent regulations within Vietnam and to secure international recognition of the country's national system. We will celebrate progress where it is earned and call out actors who attempt to undermine it.
- Our work to expose illegal activities in the timber, palm oil and mining in forests will continue, along with efforts to highlight the devastating impacts these industries have on forests and the communities who depend on them. Ground-level findings will feed into evidence-based policy reform, enforcement strategies and advocacy efforts, including anti-money laundering and anti-corruption measures. Voices from the forest – particularly those of communities living at the frontline of resource extraction – will be amplified.
- We remain deeply engaged with indigenous youth in Indonesia, while continuing to support independent forest monitoring networks across the country, in the Mekong region and the Congo Basin. Our advocacy will remain bold and unwavering, especially in confronting threats against forest defenders.
- In parallel, we will promote stronger Environmental, Social and Governance (ESG) compliance, working with financial institutions to cut off funding tied to deforestation and other illicit practices. By connecting local realities to global accountability, we aim to drive transformative change.

# Ocean



## EIA's Ocean Campaign strives for an improvement in the status of marine ecosystems and wildlife by reducing threats posed by plastic pollution, commercial fishing gear and the commercial exploitation of whales, dolphins and porpoises.

In 2024, EIA was a leading voice in the negotiations for a Global Plastics Treaty, providing governments and civil society with expert strategic and technical support to develop measures to end plastic pollution and protect health and rights into the future.

While the fifth round of negotiations did not end with an agreement, we finished the year with strong public support from more than 100 governments on measures to reduce plastic production, ban harmful products and chemicals in plastic and an ambitious finance package. Many of EIA's key priorities were included in those initiatives as a result of our advocacy.

We released our investigative findings in the global plastic waste trade, where our evidence contributed directly to follow-up actions, intelligence exchange and partnerships with enforcement agencies and international organisations. Our evidence was used by governments to inform their positions in the plastics treaty negotiations – resulting in text for more plastic waste export bans.

Alongside the reports, we worked to develop secondary legislation and highlight regulatory loopholes impacting the EU's recently adopted revised waste export regulations – a global NGO initiative led by EIA. We also investigated and published *The Hard Truth About Soft Plastic* with Everyday Plastic to track the actual fate of soft plastics dropped in supermarket takeback schemes in the UK and associated misleading recycling claims. Both of our plastic waste investigations garnered not only significant media and consumer awareness but have helped provide valuable evidence to support our campaign for robust policy reform and an end to corporate greenwashing.

In the EU, EIA jointly led advocacy ensuring that the Parliament and Council adopted strong positions on the Regulation to Prevent Plastic Pellet Loss. This followed a major win at the International Maritime Organisation, where EIA led NGO efforts to complete a Circular, the first step in a two-stage process for global mandatory measures tackling pellet loss at sea. We also secured recognition of pellets and fishing gear as regulated sources of pollution under the Global Plastics Treaty.

Commercial whaling was forefront in 2024, with both the IWC Scientific Committee and plenary meetings taking place against a backdrop of political uncertainties and, ultimately, underhand manoeuvres regarding renewal of whaling licenses in Iceland. We successfully supported and advocated for an IWC resolution on commercial whaling for the first time in more than 20 years and with a strong majority of countries in support.

Vaquitas are on the verge of extinction because of illegal fishing and transnational trade in totoaba maw (or swimbladders) for the Chinese market. EIA has been exposing the totoaba trade and applying pressure to Mexico and other authorities to end the illegal fishing, halt the trade and put in place robust measures to protect and aid the recovery of vaquitas for a decade.

### Looking ahead

EIA will continue to lead on the most pressing aspects of the global fight against plastic pollution and tackle threats to marine wildlife, identifying emerging opportunities where our intervention will deliver the most impact.

In our marine wildlife work, we continue the fight for strengthened governance to ensure protection of cetacean species globally, including against unnecessary, outdated and unprofitable commercial whaling.

We will expand our work on the bycatch of threatened and endangered small cetaceans, a practice which is causing population declines around the world and is a critical factor in the survival of the vaquita.

EIA remains at the forefront of the campaign to end plastic pollution. We will continue to push for the ratification of a high ambition Global Plastics Treaty, which looks to conclude at the negotiations in summer 2025.

At a national level, we are expanding our work to encourage major supermarket chains to significantly cut the amount of plastics they put into the environment and transition to sustainable systems such as packaging-free, reuse and refill.

# Wildlife

A close-up, high-resolution photograph of a tiger's face, focusing on its eye and whiskers. The tiger's fur is a mix of golden-brown and black stripes. A solid blue horizontal bar is positioned at the top left of the image, containing the word "Wildlife" in white, sans-serif font.

## Our Wildlife work aims to reduce wildlife crime around the world, with a specific focus on Asian big cats, elephants, pangolins. Some 2024 highlights include:

### Asian Big Cats

We expanded our network of contacts in law enforcement agencies in the Mekong.

Findings from investigations by EIA and partners into regional tiger farming and trade were shared with law enforcement agencies and intergovernmental bodies in South-East Asia.

We shared skills in an ethical, secure approach to open-source intelligence, data management and analysis with partners NGOs in Indonesia.

EIA was invited to present to a South Asia Wildlife Enforcement Network (SAWEN) workshop, an excellent opportunity to hear first-hand the challenges faced by law enforcement agencies in the region.

We secured funding for a new project to support our partnership with Greenhood Nepal and the Wildlife Protection Society of India and to collaborate to address trafficking of wildlife from South Asia into China.

We provided guidance on the design and structure of a nature crime database for partners in Nepal.

We began updating an historical baseline assessment of Asian big cat trade in the trans-Himalayan region and the mapping of identified trafficking routes.

The Asian big cat files in EIA's Global Environmental Crime Tracker were scrutinised, updated and exported to our partner Go Insight to support the development of *CatByte*.

The team ploughed through hundreds of reports dating back to 2000, extracting information that provides context to crime incident records in *CatByte*, including information on prices, modus operandi of traders and networks.

We co-authored a captive tiger facility inspection manual with NGO and zoological association partners, which the Government of Laos reported it will use as a guide.

We identified gaps in Thai wildlife legislation and shared our review with partners.

Our team provided information to CITES on leopard trade to support reporting on implementation of the relevant CITES recommendations.

We secured hundreds of court case documents linked to wildlife crime incidents involving Asian big cats in China, which were analysed in preparation for briefing CITES Parties.

We briefed allies in tiger range country governments on concerns and desired outcomes for Asian big cats ahead of the 78th Meeting of the CITES Standing Committee (SC78).

We ensured that the findings from the Investing in Extinction report were presented to TCM practitioners by one of our Wildlife Programme colleagues at a conference hosted by the New York College of Traditional Chinese Medicine.

We continued engagement with stakeholders such as United for Wildlife and individual investors, providing information on risks from investment in TCM companies using pangolin and leopards.

### Looking ahead

- Throughout 2025, we will continue to collaborate with our partners in South and South-East Asia, sharing skills and knowledge in our collective efforts to counter Asian big cat and other wildlife trade. EIA will be sharing open-source intelligence skills with partners in Nepal as part of a longer-term train-the-trainers initiative. In collaboration with our partners in India and Nepal, we will continue to develop a trans-Himalayan regional wildlife trade assessment, updating it with information from field and desk-based research and court case analysis by EIA and partners.
- 2025 is a critical year for sustaining pressure on countries that are yet to phase out tiger farms and improve efforts to counter Asian big cat trade. With CITES SC78 and the 20th Conference of the Parties to CITES (CITES CoP20) in the year ahead, we will be preparing and disseminating briefings addressing implementation of several recommendations. We will expose how domestic markets for Asian big cat parts continues to put the species at risk, highlight the gaps in policy and enforcement in key countries and support *CatByte* data collection and analysis of big cat crime convergence.

# Wildlife



## Elephants

In 2024, the Elephant Campaign undertook significant efforts to combat the illegal trade in Asian elephant products and other endangered species. Our work began with a comprehensive initiative focused on non-ivory Asian elephant products. This included a thorough literature review covering two decades of data and policy developments across Cambodia, China, Laos, Myanmar, Thailand and Vietnam. The review synthesised various sources, including CITES documents, national action plans, academic research and NGO reports, creating a foundational resource for future work.

Building on this research, EIA launched extensive online market investigations using opensource intelligence methods. Our team monitored multiple social media and e-commerce platforms in Vietnamese, Chinese, Laotian and Thai, identifying a considerable number of advertisements for non-ivory elephant products, primarily tied to Vietnamese and Chinese traders. This data revealed emerging trends in product types, pricing and trading practices. Additionally, EIA engaged directly with Thai and Laotian authorities, discussing the challenges they face in enforcement and the steps needed to improve responses.

In line with our advocacy efforts, after pushing for a review of the National Ivory Action Plan process (NIAP) at CITES CoP19, EIA's Elephant Campaign team participated in expert interviews with the consultant conducting the review, providing technical input to inform the process. We also continued to record seizures and prosecutions related to illegal trade in elephant parts and products in our Global Environmental Crime Tracker, which we shared as usual with all CITES parties to assist them with their annual illegal trade reporting obligations.

The Campaign also branched out to undertake a short-term project regarding live pangolin trade in Africa. The GIZ-funded project, which focused on Malawi, Mozambique, Zambia and Tanzania, was completed in early 2024 and involved a rapid review of legislation, pangolin seizures and prosecution data. A field scoping exercise in Malawi, which involved interviews with 46 local individuals, including traditional healers, authorities and individuals convicted of pangolin-related crimes, helped us to understand the drivers, routes and consumer groups in this illicit trade. The findings were shared with the project donor and governments, contributing to increased awareness and action against the live pangolin trade in the region.

In late 2024, the Campaign published *Off the Hook 2* – an updated assessment of our 2021 findings on the need for transparency and better criminal justice in tackling wildlife crime. Key recommendations across the four identified themes include the allocation of resources to set up and maintain centralised wildlife crime databases and the increased use of financial investigations into wildlife crime syndicates.

### Looking ahead

The Elephant Campaign will continue to disrupt illegal trade in elephant products through targeted research, strategic advocacy and collaborative partnerships. As preparations begin for CITES CoP20, we will provide parties with up-to-date intelligence on ivory trafficking trends and propose actionable policy recommendations to strengthen the National Ivory Action Plan process. In collaboration with NGO partners, we will work to counter expected proposals from Southern African Development Community (SADC) countries seeking to reopen the ivory trade, using evidence-based, data-driven outputs.

We will seek additional funding to scale up our Asian elephant project, which will enable us to capture a more comprehensive picture of trade in non-ivory elephant products across new languages and platforms, which will be shared widely with enforcement and conservation stakeholders alike.

We will also continue to examine the trafficking corridor between West and Central Africa and South-East Asia – particularly the Nigeria-Vietnam route – to identify key actors and enforcement gaps and share actionable information as appropriate.

In parallel, we will increase advocacy against the use of endangered species in traditional Chinese medicines, ensuring these practices are challenged with credible research and strong advocacy.

# Wildlife



## Pangolins

We conducted an outreach trip to Malaysia, meeting with key stakeholders including Government agencies, pangolin researchers and NGOs across both west and east Malaysia. As a result, we fostered good relationships which have enabled us to share intelligence and data with several trusted organisations.

We continued engagement on the ongoing Pelly Petition, following on from the 2023 certification of China for diminishing the effectiveness of CITES through trade in pangolins. In October, the Office of the United States Trade Representative requested comments on potential import sanctions on China. Together with partners, our response proposed prohibitions on products made by companies known to manufacture traditional Chinese medicine goods containing pangolin derivatives and other threatened wildlife species.

Throughout the year, we published blogs and news articles relating to pangolins on our website, covering topics such as China's commitment to develop substitutes for endangered wildlife used in TCM, the disinvestment by Norges Bank from a TCM company which EIA research revealed was producing TCM stated to contain pangolin and a trek into the Bornean rainforest in search of the elusive Sunda pangolin.

In March and April, we used the *Investing in Extinction* report as the basis for our hand-raiser campaign on Facebook, asking individuals to sign our pledge to stand up to financial organisations invested in traditional Chinese medicine manufacturers known to sell products listing pangolin scales and leopard bone. Our advertisements were seen by more than 153,000 supporters, with in excess of 17,000 engaging with them by commenting, liking or sharing the posts.

Maintaining current data on EIA's Global Environmental Crime Tracker, in 2024 we recorded a total of 161 pangolin incidents including seizures and poaching across Africa and Asia. Our data enables us to build a picture of trafficking hotspots, routes and methods which we use to raise awareness and advocate for stronger protections.

With 2025 being a big CITES year, we kept abreast of developments relating to domestic markets which contribute to the illegal pangolin trade, with a focus on China and other source, transit and consumer countries where significant illegal trade is reported. As such, we are well placed to provide our analysis and recommendations to CITES and its Parties, which we do so through stakeholder calls, bilateral communication and sharing briefings in the lead-up to the in-person meetings.

## Looking ahead

In 2025, we will leverage two major CITES meetings – the 78th Standing Committee and the 20th Conference of the Parties – where our major priority will be to advocate for the closure of legal domestic markets of pangolins, in addition to stronger policies relating to stockpile management and transparency in reporting.

As long as countries such as China allow domestic trade in pangolins to persist, the poaching will continue.

We will continue closely observing legal and policy developments in China relating to the use of pangolins for traditional Chinese medicine, which includes monitoring the country's Wildlife Protection Law, relevant Government announcements and notices, documents submitted to CITES and key news and dialogue relating to the legal domestic market for pangolins.

Together with EIA's Asian Big Cats campaign, we will publish a report analysing Chinese court cases to uncover key trafficking methodologies including transport and concealment methods, smuggling routes and crime convergence, in addition to interpretation of the law and the associated application of penalties.

We will also continue to closely monitor seizures of pangolins to keep track of potential changes in trafficking trends.

# Wildlife



## Securing Criminal Justice (Wildlife)

### Key highlights from 2024

Throughout 2024, we made significant progress towards the enactment of Nigeria's Endangered Species Bill, which stumbled initially due to national elections. We re-gathered momentum and found a dynamic new sponsor, House Representative Honourable Terseer Ugbor, Deputy Chairman of the House Committee on Environment. To date, the Bill has secured its first and second readings in the House of Representatives. After the third and final readings, anticipated for mid-2025, the Bill will then be passed to the Senate for enactment before going to the President for assent. We will then work to ensure the legislation is effectively implemented and used by law enforcement agencies and prosecutors.

In February 2024 we ran an international law enforcement roundtable in Abuja, Nigeria bringing together, for the first time, law enforcement and financial intelligence officials from Nigeria, Cameroon and the Republic of Congo to discuss challenges surrounding international cooperation and financial investigations in the region. The participants developed an action plan for cooperation and requested a follow-up event, which is planned for late 2025.

In September, we held a 'Roundtable on Best-

Practice in Prosecuting Wildlife Trafficking' in Abuja, the first time the criminal justice sector in Nigeria have been brought together to address wildlife crime. The meeting provided a platform for prosecutors to share their experiences, discuss challenges and explore strategies for more effective prosecutions of wildlife trafficking. The event was in two parts, the first a high-level event hosted by the Federal Director of Public Prosecutions and then a roundtable with representatives from key agencies involved in prosecuting wildlife crimes, including financial intelligence units, Nigeria Customs and the national INTERPOL bureau.

Rounding off a productive year in the fight to improve criminal justice responses, in October EIA signed an historic agreement with the Independent Corrupt Practices and Other Related Crimes Commission (ICPC), which is the leading agency responsible for tackling corruption in the public sector in Nigeria. We hope this will help lead to increased transparency and accountability to address environmental crime and open the door for increased information sharing from EIA to the Commission. We are actively exploring opportunities to support investigations into corrupt officials facilitating wildlife crime.

### Summary of key activities

Enhancing our knowledge on individuals and their methods enables us to develop policy

responses to bring about lasting change in the conditions and systems that allow trafficking to flourish. Throughout the year, EIA's Intelligence and Investigations Unit used a variety of methods, including direct engagements with suspected traffickers, to generate more than 200 intelligence reports on wildlife trafficking in Nigeria. Our intelligence outputs were selectively shared with law enforcement agencies, international organisations and NGOs operating in the region.

The Securing Criminal Justice team continues to support key multi-lateral agreements relating to environmental crime. In May 2024, the programme leads for our SCJ and Intelligence and Investigation Unit attended the 33rd meeting of the Crime Prevention and Criminal Justice Commission (CCPCJ). EIA has attended the CCPCJ meetings since the mid 2000s when we urged the international community to recognise environmental crime as a priority crime area and launched our report Environmental Crime – A threat to our future. A key emerging topic, which we will be following closely, is a call for enhancements to the UN Convention against Transnational Organised Crime (UNTOC) in relation to environmental crime.

### Looking ahead

- With our partners from Justice Initiatives Global, we will work with prosecutors in Nigeria to improve prosecutions related to wildlife trafficking to ensure that outcomes are effective and just and to overcome some of the key challenges to securing prosecutions against mid- to high-level wildlife traffickers. We will also explore effective deterrents and non-custodial penalties, including the use of proceeds of crime legislation.
- We will hold a second roundtable event with key law enforcement officials from Cameroon, Nigeria and the Republic of Congo to improve cooperation and enhance their use of international tools for the exchange of intelligence and evidence. We will be supported by officials from INTERPOL and the World Customs Organisation to increase understanding of measures such as WCO Alerts and INTERPOL notices.
- We will continue to support the progress of Nigeria's Endangered Species Conservation and Protection Bill, 2024 as it navigates its way through the final stages before adoption. We will then collaborate with Nigerian authorities to ensure this important legislation is implemented and put into practice.



# Intelligence

## Intelligence and Investigation Unit

In 2024, EIA's Intelligence and Investigations Unit (I&I) conducted 12 investigations targeting crime networks and key criminal actors involved in environmental crime, providing essential intelligence to effect long-lasting change.

Our investigations have generated 499 reports on individuals and companies involved in environmental crime, resulting in 85 briefings for law enforcement, government agencies, academia, CSOs and intergovernmental organisations.

We have produced a variety of intelligence outputs on environmental crime, including red flag documents and typologies for key stakeholders. These outputs analyse the methods used in environmental crime as well as the factors that enable it, such as corruption. Our findings have been well-received by our partners and we will continue to expand our network of trusted partners, emphasising the importance of intelligence-sharing among key stakeholders.

In October, we launched the Illegal Plastic Waste dashboard on our Global Environmental Crime Tracker, showcasing data on 1,475 shipments of illegal plastic waste.

We also shared 2,220 names of criminal entities with the financial sector, leading to the creation of 1,066 new profiles and updates to 173 existing profiles for "Know Your Customer" checks.

I&I will continue to collaborate with EIA's campaign teams to support strategic goals through intelligence analysis, investigations and capacity-building in open-source intelligence for law enforcement and NGO partners.

# Fundraising



## Raising funds

The majority of EIA's funding is from restricted sources, predominantly grants from trusts and foundations and, while we have had increasing success in securing large institutional grants in recent years, this model does not allow for full cost recovery.

Given the nature of EIA's work, salaries for campaigners, crime analysts and investigators represent the bulk of charitable expenditure and this needs to be supported by human resources, IT, finance and office costs. Therefore, raising unrestricted funds is crucial to supplementing project funding, increasing our impact and investing in the development of EIA UK.

We are extremely grateful for the continued support in 2024 of a small group of just over 1,400 individual regular monthly donors, many of whom have supported EIA since the early 1990s. Their loyal support helps us plan ahead with more confidence.

In 2024, we continued to shift towards new donor acquisition and supporter development to build relationships which will increase unrestricted income over the medium to long term, allowing us to invest in the areas where the need is greatest.

## Institutional fundraising

Grants from statutory funders, trusts and foundations continue to provide a significant

percentage of income for EIA UK. We are extremely grateful to all funders and thank them for their long-standing generosity in support of the Climate, Forests, Ocean and Wildlife (Asian Big Cat, Pangolin and Elephant) programmes of work.

Income from major institutional funders represented a significant proportion of our income during 2024, funders include the UK Government through the Illegal Wildlife Challenge Fund (DEFRA), the US Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL) (Wildlife), the Government of Norway through the Norwegian Agency for Development Cooperation (NORAD), the Elephant Crisis Fund, EJF Philanthropies (Elephant and Pangolin), the Plastic Solutions Fund (Ocean), the Children's Investment Fund Foundation (Climate), the Swedish Postcode Foundation (Ocean), The Waterloo Foundation (Forests) and The Robert H. N. Ho Family Foundation (Asian Big Cat).

We are also extremely appreciative of donors to the former EIA Trust who have continued to loyally support us in 2024, including ClimateWorks Foundation, the David Shepherd Wildlife Foundation, the Ernest Kleinwort Charitable Trust, the Henocq Law Trust, John Ellerman Foundation, the Network for Social Change, Oak Foundation, the Rufford Foundation and Save the Rhino International.

### Individual giving

In recent years, we have benefitted from a growth in unrestricted income which has been predominantly due an increase in legacy income as some of our most committed and loyal supporters left EIA an incredibly generous final gift in their Will. We have also raised more income from High-Net-Worth Individuals (HNWI) who are passionate about the environment and want to ensure the natural world is protected for future generations.

It was another strong year across both these funding streams and we invested to grow income from HNWI at an accelerated pace by recruiting a Philanthropy Manager within the Fundraising team.

It was wonderful to meet some of our supporters and funders at our 40th anniversary celebration in September 2024. The event gave us the opportunity to reflect on the successes and impact we have had over the past 40 years as well as sharing our plans for the future.

We also launched a three-year supporter acquisition campaign using a range of public

fundraising channels to recruit new regular supporters. During 2024, we focused on increasing our digital fundraising, launching our regular giving ask 'Nature Protectors' and converting existing supporters to regular givers through telephone fundraising.

In March 2024, we asked supporters on social media to sign our pledge to stand up to financial organisations funding extinction through investment in traditional Chinese medicine manufacturers that were selling products known to include leopard bone and pangolin scales. Our adverts were seen by more than 153,000 supporters and more than 17,000 engaged with them by commenting, liking or sharing the posts.

We continued to strengthen our digital supporter engagement by designing bespoke digital appeals for all of our appeals, each one including a short film to present the ask effectively to a digital audience. We also sent out monthly updates to more than 20,000 of our digital supporters, updating them on our recent successes and informing them of other ways that they can support us.

### Looking ahead

We will continue to seek opportunities to develop new relationships with major funders to lay the groundwork for support in the future, diversify our support and continue growing our income, including from smaller grant-making trusts and family foundations.

To mitigate any potential negative impact of the continued economic crisis on core funding, we will continue to focus on the stewardship of existing funders and individual supporters.

During 2025, we will continue to invest in our supporter acquisition campaign using a range of public fundraising channels to recruit new regular supporters. We will also launch our first philanthropy strategy, aiming to develop relationships with both existing and new supporters to build trust and opportunities for collaboration to increase the income from HNWI in the medium and longer term.

While large multi-year grants are essential to ensuring our work continues, diversifying and increasing our unrestricted income is vital to develop the organisation and increase global impact. In 2025, we are therefore seeking to establish new partnerships with grant-making trusts and philanthropists willing to provide funding for the development of core elements of our work.

## Our Fundraising Practice

Our fundraising practices are in line with guidance from the Charity Commission.

**Effective planning:** Income and expenditure forecasts are produced bi-annually, based on the outcome of fundraising initiatives and applications submitted. As part of the planning process, we also monitor the return on investment of each unrestricted income stream and adjust as required. Deadlines for reports due and calls for proposals are shared with budget-holders monthly, along with future income projections and assumptions on application success.

**Supervision of fundraisers:** Our fundraising policies have been approved by the Board of Trustees, including references to the necessity to be mindful of supporters who may be vulnerable or in vulnerable circumstances. Inhouse fundraisers receive appropriate monthly supervision. In Autumn 2024, we worked with a professional fundraising organisation to conduct our telephone regular giving campaigns. The callers received training by EIA and the quality of calls was monitored.

**Protecting the assets and reputation of the organisation:** Monthly reconciliation processes are in place between Sage and our CharityCRM

fundraising database. Our ethical private funding and gift acceptance policy includes guidance on anti-money laundering regulations introduced by the Board of Trustees and guidance from the Charity Commission's Know Your Donor.

**Full compliance with fundraising laws:** Our privacy policy is available online. We are registered with the Fundraising Regulator and fundraisers are made aware of the Fundraising Regulator Code of Fundraising practice.

**Following recognised standards, being open and accountable:** Complaints are reported to the Trustees and no formal fundraising complaints were received from supporters in 2024. Our fundraising complaint policy is available on our website. We ensure the right policies are in place and understood internally. EIA UK is in compliance with the standards in the Code of Fundraising Practice. Our Year in Review publication, Annual Report and Accounts ensure our aims and achievements are clearly communicated to funders and supporters.



Registered with  
**FUNDRAISING  
REGULATOR**



# Thank you

## Institutional donors

US State Department Bureau of International Narcotics and Law Enforcement Affairs

US Fish and Wildlife Service: Asian Elephant Conservation Fund

Children's Investment Fund Foundation

ClimateWorks Foundation

David Shepherd Wildlife Foundation

Funded by the UK Government Illegal Wildlife Trade Challenge Fund (DEFRA)

Funded by the UK Government through the Darwin Initiative

EJF Philanthropies

Elephant Crisis Fund, an initiative by Save the Elephants and Wildlife Conservation Network

Ernest Kleinwort Charitable Trust

Henocq Law Trust

Animal Welfare Japan

John Ellerman Foundation

Network for Social Change Charitable Trust

Funded by the Government of Norway through the Norwegian Agency for Development Cooperation

Oak Foundation

Pangolin Crisis Fund, an initiative by the Wildlife Conservation Network and Save Pangolins

Plastic Solutions Fund

Save the Rhino International

Schwab Charitable Fund made possible by Anonymous

Swedish Postcode Foundation

The Rufford Foundation

The Waterloo Foundation

The Robert H. N. Ho Family Foundation

Silicon Valley Community Fund

Roger Raymond Charitable Trust

Global Methane Hub

Paul M. Angell Family Foundation

FCDO Forest Governance, Markets and Climate Programme, Accountable Grant via European Forest Institute.

And thank-you to all our friends, individual donors and corporate supporters, including comedian and EIA Ambassador Ronni Ancona, artist Gary Hodges, Jamie at Emmerson Press, HappyPorch, Angela Hayes, Partner at law firm DAC Beachcroft LLP, and the professional photographers who give us pro bono access to their portfolios. We hugely appreciate you.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### Structure, governance and management

The Environmental Investigation Agency UK is a registered company limited by guarantee, number 07752350, incorporated on 25 August 2011. It was registered as a charity – number 1182208 – on 26 February 2019 and produces its annual reports under the provisions of FRS 102 and the Charity SORP.

Prior to being registered as a charity, EIA UK operated as a not-for-profit company and worked collaboratively with EIA Trust until the Trust was wound up and closed. The latter's assets were transferred by deed to EIA UK. Previous EIA UK annual reports can be seen on the Companies House website.

EIA UK was established under a memorandum and articles of association which established the objects and powers of the company and is governed under its articles of association. The articles were revised in 2019.

The Trustees' report has been produced under the provisions of FRS 102, the Charity SORP, to comply with best practice.

The Trustees who served during the year and up to the date of the report are listed on page 2. The Trustees have no beneficial interest in the charity.

The Trustees have the power to appoint or to co-opt new members to the Board by an ordinary resolution. New trustees are recruited by advertising widely and through a competitive recruitment process. The induction process for new trustees includes provision of key information about the organisation, its operations and the Trustees' responsibilities.

The objects and purposes are described elsewhere in this report. To achieve our charitable purposes, the Trustees take into account the Charity Commission public benefit guidance when making any decision relevant to it. The Trustees meet to set the strategic direction for the charity to review and agree the campaign and organisational plans drawn up by the Executive Team and to actively manage the key risks faced.

The Finance Committee met quarterly in the year to review financial performance, audit and risk management. The Board of Trustees reviews governance and policies to ensure the charity is compliant and robust.

To set remuneration of key staff, comparisons are made with the remuneration of staff in similar roles at other charities of similar size.

#### **Equality, Diversity and Inclusion Committee**

As in the past, Equality, Diversity and Inclusion (EDI) has continued to be an important focus for EIA.

EDI continues to be a focus in 2025, with responsibility for EDI sitting with the Strategic Co-ordination Group.

### Financial review

#### **Results for the year**

Thanks to the generosity of our supporters, EIA UK continues to be successful in raising funds to achieve our strategic objectives.

In 2024, total income receivable amounted to £6,617,426, an increase of 11 per cent compared to the prior year. Restricted grant income increased by a quarter to £5,535,139, accounting for 84 per cent of the total income receivable during the year.

In addition to increased funding from our established funders, new grants totalling more than £1m were secured for our programmes of work. These include grants from the US Agency for International Development, US Fish and Wildlife Service, Silicon Valley Community Foundation, Robert H N Ho Family Foundation, Paul M Angell Family Foundation, Foundation for International Law for the Environment, Whale and Dolphin Conservation, Animal Welfare Japan and Deutsche Umwelthilfe.

The Foreign, Commonwealth and Development Office also provided a bridging grant for our Forests Programme, which was notably under-resourced in the previous year. The continued financial support from Statutory, Trust and Foundation grants has enabled us to achieve the successes noted in this report.

A list of the restricted grant donors is available in Note 2(v) in the Notes to the Financial Statements as well as the Fundraising section above. EIA is grateful to all donors that have enabled our invaluable work to continue during the year and beyond.

Unrestricted income from Donations and Legacies decreased by 27 per cent compared to the prior year. Diversifying income streams continues to be a priority for our Fundraising team. In 2024, we invested in a new donor

**TRUSTEES' REPORT**FOR THE YEAR ENDED 31 DECEMBER 2024

---

acquisition programme to build our loyal but small supporter base. There are various fundraising initiatives underway to develop the unrestricted income streams to support our programmes of work and develop the organisation.

Donations from individual supporters included a gift of £400,000 from one of our High-Net-Worth Individual supporters, with additional Gift Aid in the sum of £100,000. This generous gift has enabled us to buffer shortfalls on restricted funded projects and to invest in the core functions of the organisation, which tend to be under-resourced.

Included within Donations and Legacies are Gifts in Kind valued at £5,317, comprising various software licences donated by ManchesterCF, Quantifind, North Data and Azure plus printing services by Emmerson Press.

Total expenditure during the year amounted to £6,934,297, increasing by a third compared with the previous year. We continue to invest in fundraising activities to develop a diversified unrestricted funding base. We recruited a Philanthropy Manager during the year, as well as additional staff to support the Individual Giving Programme. The cost of raising funds includes £92,116 support costs allocated to fundraising activities.

Staff costs represent half of the total expenditure during the year. The average number of employees increased from 62 to 70 as we continue to expand capacity for both our campaign programmes and core work areas.

A notable new role was the recruitment of a Director of Operations to have oversight of Human Resources, Fundraising, Finance and Communications. A Human Resource review undertaken in the previous year had also highlighted gaps in the HR function. A Human Resources Officer was employed in 2024 and additional specialist HR support outsourced to a consultancy firm. In addition, staff residing overseas were onboarded to an Employer of Record to ensure employment requirements in the various jurisdictions are managed more efficiently.

There was a substantial increase in direct project costs, including travel overseas to undertake investigations and attend various meetings and workshops, as highlighted in the programme activities cited in this report. The additional funding also created opportunities to collaborate with new implementing partners including

Greenhood Nepal, International Energy Initiative Brasil, Justice Initiative Global, Solutions for Our Climate, Sustainable Research and Action for Environmental Development, Wildlife Protection Society of India and Centre for Environmental Justice and Development.

Included in the expenditure on charitable activities are support and governance costs amounting to £1,316,261 (2023: £936,347). The increase is primarily due to core function staff costs. Expenditure also includes the initial cost of upgrading the accounting system to cloud-based software and one-off costs related to the celebration of EIA UK's 40th anniversary.

Other costs increased in line with the growth in staff numbers and the general increase in the cost of goods and services. For example, the cost of payroll, equipment, IT, insurance, audit fees, etc.

The lease for the office premises expired in the first quarter and was renewed for another five years, expiring 24 March 2029. Thanks to the generosity of the landlord, the annual rent remains unchanged for a third five-year term.

Reported expenditure includes the sum of £5,317 representing Gifts in Kind for software licences and printing services.

Total expenditure during the year exceeded the total income receivable, resulting in a deficit of £316,871. The charity's total net assets amounted to £2,956,034 as at 31 December 2024, consisting of restricted reserves at £1,898,219 and unrestricted reserves in the sum of £1,057,815, of which £477,000 is designated by the Board of Trustees for specific purposes during the next two years.

The Notes to the Financial Statements provide further details on the figures presented on the Statement of Financial Activities and the Balance Sheet as at 31 December 2024.

**Gifts in Kind**

Donations and legacies received during the period include Gifts in Kind to the value of £5,317.

**Value of volunteers**

The Trustees would like to pay tribute to our volunteers for their time, support and commitment. They make a significant contribution to the work and success of the organisation. Volunteers continued to support the work of the charity during the period. At least 16 volunteers helped with our research, data input and analysis, translations, archiving and general administration.

**TRUSTEES' REPORT**FOR THE YEAR ENDED 31 DECEMBER 2024

---

It is inherently difficult to measure the true value associated with this support and therefore a monetary value for volunteer time has not been included in these financial statements.

**Details of reserves**

As at 31 December 2024, total reserves held by the charity amounted to £2,956,034. This consisted of unrestricted reserves in the sum of £1,057,815, of which the free reserves amounted to £493,740. As highlighted in note 13, £477,000 of these reserves has been designated for specific purposes over the next two years. Restricted reserves totalled £1,898,219.

The objective of the unrestricted free reserve is to maintain sufficient unrestricted general funds to meet all of EIA UK's existing liabilities in the event of an unforeseen and/or catastrophic development within the organisation.

Consequently, the reserves policy focuses on the need to maintain free reserves in unrestricted funds at a level that equates to between three to six months' of unrestricted operational expenditure, the definition of which includes the operational support costs funded by restricted funds. At present, this is between £539,000 and £1,078,000. The Trustees consider that at these levels, EIA UK would retain sufficient funds to enable it to respond to changes in operations and to adequately cover the financial impact of any adverse development within EIA UK.

The unrestricted free reserves reported as at 31 December 2024 are below the free reserves range indicated in the Board's policy. Raising unrestricted funds to safeguard future operations and maintain unrestricted reserves at the required level continues to be a priority. The fundraising section in this report provides more details on the various fundraising initiatives that are currently underway. It is noted that included in the accrued income, legacy income totals £85,000. The income recognition criteria of the charity SORP may lead to instances where this income is included in the current year results but not received until after the year end, which impacts on our income and therefore reserves, but we do not feel it is prudent to spend the money until there is more certainty about the likely timing of receipt.

The organisation's recent organisational review has been funded by free reserves, including any structural changes implemented as a result of the review. As is usual, while external funding is awaited, some campaigns have received support from the unrestricted free reserves during the period and will do so in 2025. The Trustees continue to receive and review recommendations

from senior leaders on potential organisational investments that would benefit the development of our work.

The uncertainty regarding future grants from the US is a concern but the organisation has been successful in minimising the effects of recent suspensions of existing grants.

**Going concern**

During the year, EIA UK's financial stability has been maintained. Work practices that evolved during and since the pandemic have been maintained, with the result of much more flexible working arrangements being in place.

As a result, most staff continue to work from home at least part of the week. A desk booking app is used to effectively manage desk occupancy.

A fortnightly newsletter is produced and circulated, including office updates and campaign news, introducing new staff, staff photos and jokes. All-staff meetings were held in January and July 2024, focused on campaign and office updates as well as development of the structural review.

As is highlighted in the campaign reports, EIA's work has continued very successfully, with remarkable achievements. The Trustees sincerely thank all EIA UK staff for their dedication, tenacity and commitment to achieving EIA's goals.

The Trustees much appreciate EIA UK's loyal regular donors for their continued support. As always, budget-holders maintain a dialogue with funders regarding progress and changes to activities. The Trustees sincerely thank donors for their support and flexibility with respect to grant spending.

EIA UK has continued to fulfil its aims and objectives with regular assessments and monitoring of income and expenditure, showing that the organisation has the ability to continue as a going concern.

With respect to the reserves position, Trustees have a reasonable expectation that EIA UK has adequate resources and certainty of future income to continue in operation for a period of at least 12 months from the approval of the financial statements.

Accordingly, they have adopted the going-concern basis in preparing the annual report and accounts.

**Risks**

The Trustees regularly review the risks facing the organisation. A wide-ranging Risk Register

## **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2024

---

exists and is regularly updated as required, with its review being a standing item of the meetings of the Trustees and the Finance Committee (of which the Senior Management Team are members) to ensure appropriate control systems are in place. Where appropriate and possible, systems or procedures have been established to mitigate the risks the company faces.

During 2024, the Trustees ensured regulatory compliance by reviewing the current governance framework together with any additional regulations from the Charity Commission and requirements of the Fundraising Regulator. We benchmark ourselves against the Charity Governance Code.

A timetable for reviewing policies by the Board of Trustees is in place. This, combined with regular review of governance, reduces the risk to the organisation.

Those considered top risks are listed on page 36.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

<b>Risk</b>	<b>Action taken</b>
Income not sufficient to cover outgoings	<p>Strategies and accompanying budgets reviewed and approved by Trustees each year and include three-year projections.</p> <p>Fundraising team ensures raising required income is realistic and required reporting on progress is undertaken.</p> <p>Spending commitments are not made unless sufficient funds are available.</p>
Insufficient unrestricted free reserves to meet EIA UK's liabilities in the event of unforeseen and/or catastrophic events	<p>Strategy to monitor free reserves is in place to ensure they are within the target range.</p> <p>Particular attention is paid to the reserves balances during review of the Management Accounts.</p>
Inadequate financial controls and compliance with regulatory requirements inhibit funding of EIA's work, furtherance of its objectives and can cause reputational damage	<p>The Finance Committee, of which three Trustees are members, meets quarterly during the year to review income and expenditure and factors that may impact the financial stability.</p> <p>Trustees regularly monitor income and expenditure against the agreed budget and strategies for the year.</p> <p>The Trustees ensure governance and policies are fit for purpose and are reviewed according to an agreed timetable.</p> <p>Compliance with regulatory requirements is frequently reviewed.</p> <p>Compliance with GDPR is reviewed annually and based on ICO guidance.</p>
Risks (security, injury, illness, death) associated with challenging environments in which campaigns work is often carried out	<p>"Life Comes First" policy risk assessments for operations. A travel safety system is in place to ensure the organisation meets its duty of care for staff travelling overseas. Pre-trip risk assessments carried out.</p> <p>Comprehensive travel insurance provision and on-the-ground practical help in place.</p>
Risk of legal action in response to EIA publications	<p>Reports and other key campaign documents are checked by libel lawyers before publication.</p> <p>All reports are fact-based, with facts carefully verified.</p>
Health and safety of staff.	<p>Health and safety is a key priority for the charity and a Health and Safety report is a standing item on the Trustees' meeting agendas.</p>
Lack of succession planning causes harm to the organisation	<p>Succession planning by members of the Board of Trustees is in place. Structural review being undertaken.</p>
Fraud and cyber attacks	<p>Sound financial controls in place and described in the comprehensive and updated Finance Manual.</p> <p>The Finance Manual is provided to all staff who must confirm they have read it.</p> <p>A cyber-attack prevention and response strategy is in place.</p>

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statement in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting 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 statement
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of EIA UK 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 company 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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### **Relationships with related parties and other organisations**

EIA UK works in cooperation with EIA US Inc with respect to its campaigns.

EIA Netherlands, a company incorporated on 21 January 2013, was activated in the Hague by EIA UK in 2021. Two employees of EIA UK are directors of the company.

EIA UK collaborates with NGOs around the world to advance its work in the most cost-efficient way to achieve its aims.

On behalf of the Board:

**Paul Townley (Trustee)**

**18 August 2025**

# INDEPENDENT AUDITORS' REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2024

### Independent auditors' report

#### Opinion

We have audited the financial statements of Environmental Investigation Agency UK (the charitable company) for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its 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.

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

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

## 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

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

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 37, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees
- conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial statements,

including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

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 is detailed below.

The objectives of our audit in respect of fraud are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation
- we obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance
- we assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance
- we enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations

- based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

#### **Use of our report**

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

**Neil Finlayson (Senior Statutory Auditor) for and on behalf of Moore Kingston Smith LLP, Statutory Auditor**

**28 August 2025**

**9 Appold Street  
London  
EC2A 2AP**

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
<b>Income and endowments from</b>							
Donations & Legacies	2(i)	1,017,421	35,958	1,053,379	1,402,376	37,109	1,439,485
Income from other trading activities	2(ii)	8,315	-	8,315	6,089	-	6,089
Investment Income	2(iii)	20,593	-	20,593	13,032	-	13,032
Income from charitable activities	2(v)	-	5,535,139	5,535,139	-	4,501,248	4,501,248
Other Income	2(iv)	-	-	-	150	-	150
<b>Total income and endowments</b>		<b>1,046,329</b>	<b>5,571,097</b>	<b>6,617,426</b>	<b>1,421,647</b>	<b>4,538,357</b>	<b>5,960,004</b>
<b>Expenditure on</b>							
Expenditure on Raising Funds	3	446,832	-	446,832	323,817	-	323,817
Charitable Activities	4	852,697	5,634,768	6,487,465	707,936	4,279,763	4,987,699
<b>Total Expenditure</b>		<b>1,299,529</b>	<b>5,634,768</b>	<b>6,934,297</b>	<b>1,031,753</b>	<b>4,279,763</b>	<b>5,311,516</b>
<b>Net income/(expenditure)</b>		<b>(253,200)</b>	<b>(63,671)</b>	<b>(316,871)</b>	<b>389,894</b>	<b>258,594</b>	<b>648,488</b>
<b>Transfers</b>							
Transfers between funds		23,094	(23,094)	-	11,222	(11,222)	-
<b>Net (Expenditure)/Income before other recognised gains and losses</b>		<b>(230,106)</b>	<b>(86,765)</b>	<b>(316,871)</b>	<b>401,116</b>	<b>247,372</b>	<b>648,488</b>
<b>Other recognised gains/losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>(230,106)</b>	<b>(86,765)</b>	<b>(316,871)</b>	<b>401,116</b>	<b>247,372</b>	<b>648,488</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		1,287,921	1,984,984	3,272,905	886,805	1,737,612	2,624,417
<b>Total funds carried forward</b>		<b>1,057,815</b>	<b>1,898,219</b>	<b>2,956,034</b>	<b>1,287,921</b>	<b>1,984,984</b>	<b>3,272,905</b>

## BALANCE SHEET

### AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible Assets	8	74,825	45,279
		74,825	45,279
<b>Current assets</b>			
Debtors	9	938,570	413,437
Short term investments	15	285,000	550,000
Cash at bank and in hand	16	2,318,959	2,715,500
		3,542,529	3,678,937
Creditors amounts falling due within one year	10	(661,320)	(451,311)
		(661,320)	(451,311)
<b>Net current assets</b>		2,881,209	3,227,626
<b>Total assets less current liabilities</b>		<b>2,956,034</b>	<b>3,272,905</b>
<b>Funds</b>			
Unrestricted funds	12	580,815	658,921
Designated funds	13	477,000	629,000
Restricted funds	11	1,898,219	1,984,984
<b>Total funds</b>		<b>2,956,034</b>	<b>3,272,905</b>

The Financial Statements have been prepared in accordance with the provisions applicable to the Small Companies Regime and in accordance with the Companies Act 2006 relating to small companies and with FRS 102 (1A) the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Financial Statements were approved by the Board of Directors on **18 August 2025** and signed on their behalf by:

John Stephenson (Chair, Board of Trustees)

Paul Townley (Trustee)

**Company No: 07752350**

**STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
<b>Net cash provided by (used in) operating activities</b>	(595,893)	739,389
<b>Cash flows from investing activities:</b>		
Purchase of property, plant and equipment	(65,648)	(37,610)
Utilisation of current asset investments	265,000	-
<b>Net cash provided by/used in investing activities</b>	<b>(199,352)</b>	<b>(37,610)</b>
Change in cash and cash equivalents in the reporting period	(396,541)	701,779
Cash and cash equivalents at the beginning of the reporting period	2,715,500	2,013,721
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,318,959</b>	<b>2,715,500</b>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
<b>Operating surplus/(deficit)</b>	(316,871)	648,488
<b>Adjustments for:</b>		
Depreciation charges	36,102	20,924
(increase)/decrease in debtors	(525,133)	175,913
increase/(decrease) in creditors	210,009	(105,936)
<b>Net cash provided by (used in) operating activities</b>	<b>(595,893)</b>	<b>739,389</b>
<b>Analysis of cash and cash equivalents and net debts</b>		
Cash in hand		
Opening balance	2,715,500	2,013,721
Decrease/(increase) in cash	(396,541)	701,779
<b>Total</b>	<b>2,318,959</b>	<b>2,715,500</b>

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2024

### Statutory Information

Environmental Investigation Agency UK is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered address is 62-63 Upper Street, London N1 0NY. It was registered as a charity, number 1182208 with effect from 26 February 2019.

## 1. Accounting policies

### Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) including Update Bulletin 2. The charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound. The financial statements have been prepared on the historical cost convention.

### Going concern

The EIA UK Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the company to continue as a going-concern. The Trustees have given due consideration to the current global economic challenges and are confident that with the continued support of its loyal supporters and donors, the charity will accomplish its goals. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements.

The Trustees are confident that the charity has adequate resources to continue in operational existence for the foreseeable future, meeting its obligations as they fall due, and that therefore the going concern basis continues to be appropriate.

The principal accounting policies adopted are set out below:

### Income

Income is included on an accruals basis. It includes grants and donations and invoiced sales of goods and services, excluding value added tax.

#### (i) Grants and donations

Grants and donations are accounted for in the year in which they are receivable.

Statutory grants are accounted for when there is evidence of entitlement to the funds, receipt is probable, and the amount can be measured reliably.

Other grants are recognised when receivable unless performance-related conditions apply, in which case the grant is recognised when the conditions for receipt have been complied with.

Grants relating to future periods are deferred and recognised in those future accounting periods that they relate to.

#### (ii) Legacies

Legacies are recognised following probate and once there is sufficient evidence that receipt is

probable, and the amount of the legacy receivable can be measured reliably. Where entitlement

to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

#### (iii) Interest

Bank interest is recognised on a receivable basis.

#### (iv) Merchandise and film sales

Income from commercial trading activities is recognised as earned, as the related goods and services are provided.

#### (v) Foreign currencies

Transactions in foreign currencies are translated at the exchange rates ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet dates. All exchange differences are dealt with through the Statement of Financial Activities.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### (vi) Tangible fixed assets and depreciation

Depreciation is calculated to write down the cost less estimated residual value of tangible fixed assets held for charitable use by equal annual instalments over their expected useful economic lives. The rates generally applicable on a straight-line basis are:

Furniture – 25 per cent

Equipment – 33 per cent

Field equipment – 50 per cent

All tangible fixed assets costing more than £500 are capitalised at their cost to the organisation.

### (vii) Leasing commitments

Rentals payable under operating leases, including any lease incentives received, are charged against income on a straight-line basis over the lease term, except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### (viii) Other financial instruments

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

### Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

### Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

### (ix) Taxation

The Charity's income primarily comprises grants and donations which are not subject to tax and therefore there is no tax liability arising in the year.

### Expenditure

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (cost of generating funds)
- expenditure incurred directly to the fulfilment of the charitable objectives.

Charitable expenditure comprises all the expenditure incurred in furtherance of the charitable objectives and is analysed between:

- grants payable in the furtherance of the charitable objectives
- costs of charitable activities
- support costs in furtherance of the charitable activities.

Support costs comprise all other overhead costs for the running of the organisation in fulfilment of its charitable objectives. These costs are apportioned on a reasonable basis as determined by the Trustees.

### (x) Value Added Tax

The Charity is not registered for VAT and accordingly, where applicable, all expenditure incurred is inclusive of VAT.

### (xi) Grants payable

Grants are recognised when they become due for payment. Included within the Statement of Financial Activities is the cost of grant instalments that are payable to implementing partner organisations.

### (xii) Fund accounting

Designated funds are unrestricted funds earmarked for particular purposes. The aim and use of the fund is set out in the reserves policy and the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on general charitable objectives.

Restricted funds are donations received from a donor who has specified a particular project or area of work to which the donation should be allocated.

### Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have the most significant effect on amounts recognised in the financial statements.

Depreciation and amortisation charges are based on the estimated useful life of the assets held

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable, and the amount of the legacy receivable can be measured reliably.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

2 ANALYSIS OF INCOME	Unrestricted £	Restricted £	2024 £	2023 £
<b>(i) Donations &amp; Legacies</b>				
Legacies	203,969	-	203,969	338,303
Donations	808,135	35,958	844,093	1,042,812
Gifts in Kind	5,317	-	5,317	58,370
	<b>1,017,421</b>	<b>35,958</b>	<b>1,053,379</b>	<b>1,439,485</b>
<p>Gifts in kind comprises of various software licences donated by ManchesterCF, Quantifind, North Data and Azure, and printing services provided by Emmerson Press.</p>				
<b>(ii) Activities for generating funds</b>				
Film & Images	8,315	-	8,315	6,089
<b>(iii) Investment income</b>				
Bank Interest	20,593	-	20,593	13,032
<b>(iv) Other income</b>	-	-	-	150

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

**(v) Project Grants****Year to 31 December 2024**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Intelligence &amp; Investigations</b>	<b>Wildlife</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Animal Welfare Japan		5,000					5,000			<b>10,000</b>
Bureau of International Narcotics and Law Enforcement Affairs									814,291	<b>814,291</b>
Centre for International Environmental Law*			124,527							<b>124,527</b>
Children's Investment Fund Foundation				723,854						<b>723,854</b>
David Shepherd Wildlife Foundation	36,666						30,000			<b>66,666</b>
Department for Environment, Food & Rural Affairs	303,173								112,805	<b>415,978</b>
Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ) GmbH					2,116					<b>2,116</b>
Deutsche Umwelthilfe**				149,422						<b>149,422</b>
EIA US		60,947				216,804				<b>277,751</b>
EJF Philanthropies					55,911					<b>55,911</b>
Elephant Crisis Fund					38,862					<b>38,862</b>
Ernest Kleinwort Charitable Trust	60,000									<b>60,000</b>
Foreign, Commonwealth & Development Office						451,569				<b>451,569</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

**(v) Project Grants (cont'd)****Year to 31 December 2024**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Intelligence &amp; Investigations</b>	<b>Wildlife</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Foundation for International Law for the Environment				32,057						<b>32,057</b>
John Ellerman Foundation		12,575								<b>12,575</b>
Network for Social Change Charitable Trust				20,000						<b>20,000</b>
Norwegian Agency for Development Cooperation		146,730								<b>146,730</b>
Oak Foundation					74,896					<b>74,896</b>
Pangolin Crisis Fund***							80,053			<b>80,053</b>
Paul M. Angell Family Foundation			73,961							<b>73,961</b>
PEW Charitable Trust			10,000							<b>10,000</b>
Plastic Solutions Fund			280,749							<b>280,749</b>
Robert H N Ho Family Foundation	134,128									<b>134,128</b>
Roger Raymond Trust		10,000								<b>10,000</b>
Rufford Foundation	12,500				12,500					<b>25,000</b>
Shetland Tiger Fund	1,000									<b>1,000</b>
Silicon Valley Community Foundation				253,936						<b>253,936</b>
Swedish Postcode Lottery		168,186								<b>168,186</b>
United States Agency for International Development						244,966				<b>244,966</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### (v) Project Grants (cont'd)

##### Year to 31 December 2024

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Intelligence & Investigations	Wildlife	2024
	£	£	£	£	£	£	£	£	£	£
US Fish and Wildlife Service					184,113					<b>184,113</b>
Waterloo Foundation						70,000				<b>70,000</b>
Whale and Dolphin Conservation		6,000								<b>6,000</b>
Zero Waste Europe		114,348								<b>114,348</b>
Other Grants				401,494						<b>401,494</b>
	<b>547,467</b>	<b>523,786</b>	<b>489,237</b>	<b>1,580,763</b>	<b>368,398</b>	<b>983,339</b>	<b>115,053</b>	-	<b>927,096</b>	<b>5,535,139</b>

\* EIA UK is a sub-grantee on a grant funded by Bloomberg Philanthropies

\*\* EIA UK is a sub-grantee on a grant funded by The Global Methane Hub

\*\*\* A funding initiative under the Wildlife Conservation Network

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

**(v) Project Grants (cont'd)****Year to 31 December 2023**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Intelligence &amp; Investigations</b>	<b>Wildlife</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Alan Turing Institute	3,758									<b>3,758</b>
Bureau of International Narcotics and Law Enforcement Affairs									510,655	<b>510,655</b>
Centre for Biological Diversity		761								<b>761</b>
Centre for International Environmental Law*			171,224							<b>171,224</b>
Children's Investment Fund Foundation				884,232						<b>884,232</b>
ClimateWorks Foundation (KCEP PL & MF)				84,739						<b>84,739</b>
David Shepherd Wildlife Foundation	20,000						30,000			<b>50,000</b>
Department for Environment, Food & Rural Affairs	228,980							54,418	252,784	<b>536,182</b>
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH					43,569					<b>43,569</b>
EIA US		48,491				189,426				<b>237,917</b>
EJF Philanthropies					63,898					<b>63,898</b>
Elephant Crisis Fund					38,862					<b>38,862</b>
Ernest Kleinwort Charitable Trust	60,000									<b>60,000</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### (v) Project Grants (cont'd)

##### Year to 31 December 2023

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Intelligence & Investigations	Wildlife	2023
Japan Animal Welfare Society		10,000								10,000
John Ellerman Foundation		64,159								64,159
Lilongwe Wildlife Trust								30,896		30,896
Norwegian Agency for Development Cooperation		151,736								151,736
Oak Foundation					40,543					40,543
Plastic Solutions Fund			272,539							272,539
Roger Raymond Trust		10,000								10,000
Royal United Services Institute					2,932			1,335		4,267
Rufford Foundation	25,000				25,000					50,000
Save the Rhino International	30,024									30,024
Schwab Charitable Fund				460,778						460,778
Swedish Postcode Lottery		109,201								109,201
Waterloo Foundation						70,000				70,000
WWF								3,890		3,890
Zero Waste Europe		88,257								88,257
Other Grants				419,161						419,161
	<b>367,762</b>	<b>482,605</b>	<b>443,763</b>	<b>1,848,910</b>	<b>214,804</b>	<b>259,426</b>	<b>30,000</b>	<b>90,539</b>	<b>763,439</b>	<b>4,501,248</b>

\* EIA is a sub-grantee on a grant funded by Bloomberg Philanthropies

\*\* A funding initiative under the Wildlife Conservation Network

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

<b>3</b>	<b>RAISING FUNDS</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
	Fundraising and Publicity	354,716	262,490
	Support Costs	92,116	61,327
	<b>Total</b>	<b>446,832</b>	<b>323,817</b>

#### 4 (i) CHARITABLE ACTIVITIES

The amount spent on charitable activities is analysed across projects as follows:

<b>Year to 31 December 2024</b>	<b>2024</b>			
	<b>Support &amp; Governance</b>	<b>Grants Payable</b>	<b>Direct Expenditure</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tigers	49,055	-	188,717	237,772
Tigers (DEFRA)	72,128	151,055	137,236	360,419
Pangolins	32,984	-	121,217	154,201
Intelligence & Investigations	760	-	2,498	3,258
Elephants	91,344	-	339,093	430,437
Wildlife - INL	175,589	110,167	587,287	873,043
Wildlife - Defra West & Central Africa	32,295	8,576	118,219	159,090
Wildlife - Other	2,823	-	12,081	14,904
Wildlife - SCJ INL 2024/26	24,046	28,093	63,925	116,064
Ocean	31,801	-	115,284	147,085
Ocean (Global Plastics)	98,229	50,500	341,950	490,679
Ocean (Waste Trade)	49,026	21,750	173,454	244,230
Ocean (Norad)	41,906	-	173,085	214,991
Ocean - EU & UK Plastics	30,613	-	115,705	146,318
Climate - CIFF	201,414	423,789	399,258	1,024,461
Climate - CWF	12,240	-	46,909	59,149
Climate - Other	76,245	130,449	171,061	377,755
Climate - Schwab Charitable Fund	63,401	-	235,499	298,900
Climate - SVCF	4	-	15	19
Forests - FCDO	106,275	139,299	281,958	527,532
Forests - USAID	54,175	39,122	170,021	263,318
Forests - NORAD (2021/25)	53,538	35,002	173,145	261,685
Forests - Waterloo	16,370	33,238	32,547	82,155
	<b>1,316,261</b>	<b>1,171,040</b>	<b>4,000,164</b>	<b>6,487,465</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

<b>CHARITABLE ACTIVITIES (cont'd)</b>				
<b>Year to 31 December 2023</b>	<b>2023</b>			
	<b>Support &amp; Governance</b>	<b>Grants Payable</b>	<b>Direct Expenditure</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tigers	45,563	-	188,117	233,680
Tigers (DEFRA)	44,536	53,088	140,258	237,882
Pangolins	29,229	-	118,494	147,723
Intelligence & Investigations	27,540	1,450	115,434	144,424
Elephants	82,543	-	344,508	427,051
Wildlife - INL	104,049	104,248	342,933	551,230
Wildlife - Defra West & Central Africa	46,731	8,326	193,438	248,495
Wildlife - Other	1,574	-	7,556	9,130
Ocean	48,132	-	197,098	245,230
Ocean (Global Plastics)	98,395	75,500	358,463	532,358
Ocean (Waste Trade)	28,351	21,750	101,401	151,502
Ocean (Norad)	23,318	-	104,366	127,684
Climate - CIFF	33,180	-	142,311	175,491
Climate - CWF	18,624	-	77,364	95,988
Climate - Other	120,212	262,000	279,841	662,053
Climate - Schwab Charitable Fund	86,330	260,000	133,081	479,411
Forests - FCDO	35,971	-	148,856	184,827
Forests - NORAD (2021/25)	50,092	54,691	162,447	267,230
Forests - Waterloo	11,977	35,521	18,812	66,310
	<b>936,347</b>	<b>876,574</b>	<b>3,174,778</b>	<b>4,987,699</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 4(ii) Charitable Activities were funded as follows:

The expenditure below sets out the costs incurred on charitable activities disclosing the amounts funded by general unrestricted and restricted funds.

Year to 31 December 2024	Unrestricted	Restricted	2024
	£	£	£
Tigers	36,056	201,716	237,772
Tigers (DEFRA)	56,232	304,187	360,419
Pangolins	29,766	124,435	154,201
Intelligence & Investigations	-2,978	6,236	3,258
Elephants	65,707	364,730	430,437
Wildlife - INL	151,563	721,480	873,043
Wildlife - Defra West & Central Africa	9,478	149,612	159,090
Wildlife - Other	2,809	12,095	14,904
Wildlife - SCJ INL 2024/26	14,852	101,212	116,064
Ocean	58,311	88,774	147,085
Ocean (Global Plastics)	43,471	447,208	490,679
Ocean (Waste Trade)	19,326	224,904	244,230
Ocean (Norad)	29,790	185,201	214,991
Ocean - EU & UK Plastics	21,964	124,354	146,318
Climate - CIFF	80,417	944,044	1,024,461
Climate - CWF	6,850	52,299	59,149
Climate - Other	31,135	346,620	377,755
Climate - Schwab Charitable Fund	30,251	268,649	298,900
Climate - SVCF	4	15	19
Forests - FCDO	76,516	451,016	527,532
Forests - USAID	33,181	230,137	263,318
Forests - NORAD (2021/25)	44,881	216,804	261,685
Forests- Waterloo	13,115	69,040	82,155
	<b>852,697</b>	<b>5,634,768</b>	<b>6,487,465</b>
<b>Year to 31 December 2023</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
Tigers	40,321	193,359	233,680
Tigers (DEFRA)	23,334	214,548	237,882
Pangolins	25,638	122,085	147,723
Intelligence & Investigations	46,908	97,516	144,424
Elephants	73,625	353,426	427,051
Wildlife - INL	54,377	496,853	551,230
Wildlife - Defra West & Central Africa	11,499	236,996	248,495
Wildlife - Other	1,574	7,556	9,130
Ocean	45,845	199,385	245,230
Ocean (Global Plastics)	28,695	503,663	532,358
Ocean (Waste Trade)	9,725	141,777	151,502
Ocean (Norad)	15,909	111,775	127,684
Climate - CIFF	13,309	162,182	175,491
Climate - CWF	5,153	90,835	95,988
Climate - Other	42,918	619,135	662,053
Climate - Schwab Charitable Fund	27,157	452,254	479,411
Forests - FCDO	177,319	7,508	184,827
Forests - NORAD (2021/25)	54,784	212,446	267,230
Forests- Waterloo	9,846	56,464	66,310
	<b>707,936</b>	<b>4,279,763</b>	<b>4,987,699</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

4(iii)	SUPPORT COSTS	Staff	IT	Premises	Office Costs & Sundries	Governance	2024	2023
		£	£	£	£	£	£	£
	Tigers	30,691	1,572	4,956	10,492	1,344	49,055	45,562
	Tigers (DEFRA)	46,885	2,401	4,759	16,028	2,055	72,128	44,536
	Pangolins	19,714	1,010	4,657	6,739	864	32,984	29,229
	Intelligence & Investigations	406	21	176	139	18	760	27,540
	Elephants	55,147	2,824	12,104	18,853	2,416	91,344	82,543
	Wildlife - INL	113,428	5,809	12,606	38,777	4,969	175,589	104,049
	Wildlife - Defra West & Central Africa	20,621	1,056	2,666	7,050	902	32,295	46,731
	Wildlife - Other	1,965	101	-	672	85	2,823	1,574
	Wildlife - SCJ INL 2024/26	14,965	766	2,543	5,116	656	24,046	-
	Ocean	18,749	960	4,861	6,410	821	31,801	48,132
	Ocean (Global Plastics)	63,825	3,269	6,521	21,819	2,795	98,229	98,395
	Ocean (Waste Trade)	31,746	1,626	3,410	10,853	1,391	49,026	28,351
	Ocean (Norad)	28,149	1,442	1,459	9,623	1,233	41,906	23,318
	Ocean - EU & UK Plastics	18,817	964	3,575	6,433	824	30,613	-
	Climate - CIFF	133,853	6,856	9,082	45,760	5,863	201,414	33,180
	Climate - CWF	7,629	391	1,278	2,608	334	12,240	18,626
	Climate - Other	49,035	2,511	5,787	16,763	2,149	76,245	120,212
	Climate - Schwab Charitable Fund	38,300	1,961	8,369	13,093	1,678	63,401	86,330
	Climate - SVCF	2	-	-	1	1	4	-
	Forests - FCDO	68,510	3,509	7,835	23,421	3,000	106,275	35,972
	Forests - USAID	34,013	1,742	5,302	11,628	1,490	54,175	-
	Forests - NORAD (2021/25)	33,851	1,734	4,898	11,573	1,482	53,538	50,091
	Forests - Waterloo	10,699	548	997	3,658	468	16,370	11,976
	Total support costs charged to charitable activities	841,000	43,073	107,841	287,509	36,838	1,316,261	936,347
	Total support costs charged to fundraising activities	57,688	2,955	9,224	19,722	2,527	92,116	61,327
	Total Support Costs	898,688	46,028	117,065	307,231	39,365	1,408,377	997,674

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

4(iv)	GOVERNANCE COSTS	2024 £	2023 £
	Audit costs - fees for the current year	21,300	17,670
	Audit costs - in respect of other fees	6,942	1,458
	Legal and professional fees	10,284	2,872
	Other consultancy costs	-	58
	Trustees' expenses	839	-
	<b>Total</b>	<b>39,365</b>	<b>22,058</b>

Governance costs are allocated within support costs and charged to charitable and fundraising activities.

#### 4(v) GRANTS PAYABLE

The following material grants were paid during the year:

	2024 £	2023 £
Africa Nature Investors (ANI) Foundation	75,138	83,356
2Celsius	36,000	103,000
Centre Agile	12,500	23,500
CEJAD	81,185	-
Centre for International Environmental Law	21,750	21,750
Deutsche Umwelthilfe e.V.	36,000	115,000
Education for Nature Vietnam	10,699	32,374
EIA US	-	83,000
European Environmental Bureau	45,000	47,000
European Environmental Citizens' Organisation for Standardisation	-	20,000
Food & Water Watch	-	94,000
Fundación Ecología y Desarrollo (ECODES)	41,000	20,000
Greenhood Nepal	38,226	-
International Energy Initiative Brasil	80,449	-
Justice for Wildlife Malaysia	-	1,450
Justice Initiative Global	15,411	-
League for the Environment - Legambiente	36,000	20,000
MarViVa Foundation	38,000	52,000
Solutions for Our Climate	77,604	-
Sustainable Research and Action for Environmental Development	85,000	-
Telapak	246,660	79,055
WildAid	56,287	29,218
Wildlife Friends Foundation of Thailand	1,105	20,714
Wildlife Protection Society of India	41,543	-
ZERO	36,000	20,000
Other Grants	59,483	11,157
<b>Total Grants</b>	<b>1,171,040</b>	<b>876,574</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

5	<b>NET INCOMING RESOURCES</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Net incoming resources are stated after:</b>		
	Auditors' Remuneration - Current year	17,750	14,725
	Auditors' Remuneration - in respect of other services	1,239	1,215
	Depreciation of Fixed Assets	36,102	20,924
6	<b>TRUSTEES' REMUNERATION</b>		
	There were no remunerated trustees during 2024 or in the previous year.		
7	<b>STAFF COSTS</b>	<b>No.</b>	<b>No.</b>
	The average number of employees was	70	62
	Staff costs were as follows:	<b>£</b>	<b>£</b>
	<i>Staff on UK payroll</i>		
	Wages and Salaries	2,467,850	2,101,899
	Social Security Costs	275,133	221,740
	Pension Costs	128,929	112,537
	WFH Allowances	27,096	24,922
	Holiday Accrual	43,215	-
	Sub Total	2,942,223	2,461,098
	Other Salary Costs	597,676	486,279
	Training & Recruitment Costs	54,124	57,632
		<b>3,594,023</b>	<b>3,005,009</b>
	Pension costs represent contributions to a personal pension scheme and payments as a result of auto enrolment.		

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

<b>7</b>	<b>STAFF COSTS (cont'd)</b>		<b>.</b>
	The number of employees with emoluments above £60,000 were:	<b>2024</b>	<b>2023</b>
	£60,000 - £69,999	6	3
	£70,000 - £79,999	2	1
	£80,000 - £89,999	1	1
	Employer's pension contribution in respect of higher paid employees in 2024 totalled £38,860 (2023: £25,225)		
	The key management personnel of the Charity comprise the Executive Director, Campaigns Director and Director of Operations.		
	The total cost of employing key management personnel in the year was £280,497 (2023: £188,384)		
	The above staff costs include employer's national insurance costs and employer pension contributions.		
<b>8</b>	<b>FIXED ASSETS</b>	<b>2024</b>	<b>2023</b>
		<b>Furniture and Equipment £</b>	<b>Furniture and Equipment £</b>
	Cost at 1st January 2024	227,383	233,766
	Additions	65,648	37,610
	Disposals	11,008	43,993
	Cost at 31st December 2024	282,023	227,383
	Depreciation at 1st January 2024	182,104	205,173
	Charge for the Period	36,102	20,924
	Disposals	11,008	43,993
	Depreciation at 31st December 2024	207,198	182,104
	Net Book Value at 31st December 2024	74,825	45,279
	Net Book Value at 31st December 2023	45,279	28,593
<b>9</b>	<b>DEBTORS</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Grants due from EIA US	1,020	-
	Other Debtors	61,640	40,409
	Prepayments	55,800	43,674
	Accrued Income	820,110	329,354
		<b>938,570</b>	<b>413,437</b>
	Included in other debtors is a rent deposit of £12,250 on which the property landlords have a legal charge.		

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

10	CREDITORS: Amounts falling due within one year	2024	2023
		£	£
		Trade Creditors	113,005
Taxes and Social Security	71,689	87,894	
Accruals	166,506	76,910	
Deferred Income	259,964	221,333	
Pension Liability	5,697	2,464	
Other Creditors	44,459	825	
	<b>661,320</b>	<b>451,311</b>	

11	RESTRICTED FUNDS							
	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2024	£	£	£	£	£	£	£	£
Tigers	8,424	244,294	183,223	-	15,565	2,929	-	51,001
Tiger - Defra	16,498	303,173	102,793	151,055	15,896	34,443	-	15,484
Pangolins	20,009	115,053	112,098	-	3,218	9,119	-	10,627
Intelligence & Investigations	209	3,958	5,486	-	-	751	-	(2,070)
Elephants	144,426	368,398	313,280	-	25,637	25,813	(1,286)	146,808
Wildlife - INL	10,219	713,079	354,794	110,167	24,026	232,493	(1,818)	-
Wildlife - Defra West & Central Africa	86,044	112,805	36,194	8,576	22,817	82,025	-	49,237
Wildlife - Other	11,707	-	-	-	14	12,081	-	(388)
Wildlife - SCJ INL 2024/26	-	101,212	63,382	28,093	9,194	543	-	-
Ocean - Cetaceans	87,195	113,947	68,167	-	5,920	14,688	-	112,367
Ocean - Global Plastics	157,727	489,236	293,905	50,500	54,758	48,045	(1,172)	198,583
Ocean - Waste Trade	116,795	168,186	129,880	21,750	29,700	43,574	(740)	59,337
Ocean - Norad	38,490	146,730	106,580	-	12,116	66,504	-	20
Ocean - EU & UK Plastics		126,923	110,703	-	8,648	5,002	(1,000)	1,570
Climate - CIFF	721,383	723,854	352,070	423,789	120,997	47,188	(4,192)	497,001

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
<b>Year to 31 December 2024</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Climate - CATF	1,362	-	-	-	-	-	-	1,362
Climate - CWF	52,379	-	42,457	-	5,390	4,451	-	81
Climate - Other	417,764	397,456	137,752	130,449	45,109	33,310	(1,286)	467,314
Climate - Schwab Charitable Fund	80,816	205,518	209,431	-	33,150	26,068	-	17,685
Climate - SVCF	-	253,936	-	-	-	15	-	253,921
Forests - FCDO	-	451,569	243,892	139,299	29,759	38,066	(6,885)	(6,332)
Forests - USAID	-	244,966	134,887	39,122	20,994	35,134	(4,715)	10,114
Forests - NORAD (2021/25)	-	216,804	148,228	35,002	8,657	24,918	-	(1)
Forests - Waterloo	13,537	70,000	27,270	33,238	3,255	5,276	-	14,498
<b>Total</b>	<b>1,984,984</b>	<b>5,571,097</b>	<b>3,176,472</b>	<b>1,171,040</b>	<b>494,820</b>	<b>792,436</b>	<b>(23,094)</b>	<b>1,898,219</b>

Included in the Statement of Financial Activities are funds which have been restricted by the donor for the projects listed above.

Transfers represent fixed assets acquired which have been funded by restricted funds.

The negative balances carried forward relate to ongoing projects where funding has been received in the subsequent year.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2023	£	£	£	£	£	£	£	£
Tigers	63,001	138,781	169,957	-	10,318	13,083	-	8,424
Tiger (DEFRA)	2,066	228,980	118,860	53,088	21,202	21,398	-	16,498
Pangolins	91,394	50,700	109,644	-	3,591	8,850	-	20,009
Intelligence & Investigations	9,538	90,538	45,861	1,450	8,507	41,697	(2,352)	209
Elephants	283,048	214,805	297,512	-	8,918	46,997	-	144,426
Wildlife - INL	-	510,655	286,722	104,248	49,672	56,211	(3,583)	10,219
Wildlife - Defra West & Central Africa	70,257	252,784	141,100	8,326	35,231	52,340	-	86,044
Wildlife - Other	19,263	-	-	-	-	7,556	-	11,707
Ocean	48,501	238,078	150,972	-	21,009	27,403	-	87,195
Ocean (Global Plastics)	217,626	443,763	278,702	75,500	69,700	79,760	-	157,727
Ocean (Waste Trade)	150,394	109,201	81,826	21,750	18,626	19,575	(1,023)	116,795
Ocean (Norad)	-	151,736	61,121	-	7,409	43,245	(1,471)	38,490
Climate - ClIFF	630	884,232	110,750	-	19,871	31,561	(1,297)	721,383
Climate - CATF	1,362	-	-	-	-	-	-	1,362
Climate - CWF	59,973	84,739	72,062	-	13,471	5,304	(1,496)	52,379
Climate - Other	617,738	419,161	250,910	262,000	77,294	28,931	-	417,764
Climate - Schwab Charitable Fund	72,293	460,778	110,968	260,000	59,173	22,114	-	80,816
Forests - FCDO	7,508	-	7,508	-	-	-	-	-
Forests - NORAD (2021/25)	23,020	189,426	135,691	54,691	7,512	14,552	-	-
Forests - Waterloo	-	70,000	18,802	35,521	2,130	10	-	13,537
<b>Total</b>	<b>1,737,612</b>	<b>4,538,357</b>	<b>2,448,968</b>	<b>876,574</b>	<b>433,634</b>	<b>520,587</b>	<b>(11,222)</b>	<b>1,984,984</b>

Included in the Statement of Financial Activities are funds which have been restricted by the donor for the projects listed above.

Transfers represent fixed assets acquired which have been funded by restricted funds.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 12 UNRESTRICTED FUNDS

	Balance b/f	Income	Expenditure	Transfers	Balance c/f
	£	£	£	£	£
General unrestricted Funds	658,921	1,046,329	(1,147,529)	23,094	580,815
<b>Total</b>	<b>658,921</b>	<b>1,046,329</b>	<b>(1,147,529)</b>	<b>23,094</b>	<b>580,815</b>

Transfers includes the movement of £23,094 from restricted to unrestricted funds for the purchase of fixed assets.

#### 13 DESIGNATED FUNDS

The Board of Trustees has earmarked some of the unrestricted funds for specific purposes. Following are details of the designated funds:

	Balance b/f	Income	Expenditure	Transfers	Balance c/f
	£	£	£	£	£
Fundraising Programme - an initiative to increase the unrestricted income via individual supporter recruitment **	424,000	-	-	-	424,000
Organisational Improvements - Accounting Software Upgrade costs, Intelligence Analysis Software and HR review	105,000	-	(74,000)	-	31,000
Improving the employee benefits package	37,000	-	(15,000)	-	22,000
EIA 40th Anniversary Event	30,500	-	(30,500)	-	-
Funding for the Totoaba project	32,500	-	(32,500)	-	-
<b>Total</b>	<b>629,000</b>	<b>-</b>	<b>(152,000)</b>	<b>-</b>	<b>477,000</b>

\*\* The Board of Trustees approved an investment in fundraising to increase unrestricted income via individual supporter recruitment, predominantly through face to face fundraising.

The recruitment could not go ahead as planned in 2024 following unforeseen problems with the potential supplier. In 2025 some of this funding will be used to scale up the telemarketing programme.

Increasing the unrestricted income is critical to the fundraising strategy, therefore it remains a priority to find another supplier for face to face recruitment.

	Timeline (year of spend)	£
Fundraising Programme - an initiative to increase the unrestricted income via individual supporter recruitment	2025 - 2027	424,000
Organisational Improvements - Accounting Software Upgrade costs, Intelligence Analysis Software and HR review	2025 - 2026	31,000
Improving the employee benefits package	2025	22,000
		<b>477,000</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 14 NET ASSETS BY FUND

As at December 2024	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed Assets	74,825	-	-	74,825
Current Assets	708,064	477,000	2,357,465	3,542,529
Current Liabilities	(202,074)		(459,246)	(661,320)
<b>Total</b>	<b>580,815</b>	<b>477,000</b>	<b>1,898,219</b>	<b>2,956,034</b>

As at December 2023	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets	45,279	-	-	45,279
Current assets	781,821	629,000	2,268,116	3,678,937
Current liabilities	(168,179)	-	(283,132)	(451,311)
<b>Total</b>	<b>658,921</b>	<b>629,000</b>	<b>1,984,984</b>	<b>3,272,905</b>

#### 15 CASH HELD AS INVESTMENT

This is cash held from unrestricted reserves held for investment or other purposes rather than to meet short term cash commitments.

The cash balance of £285,000 will be used to finance some of the activity approved under designated funds (refer to Note 13).

#### 16 CASH AT BANK AND IN HAND

Cash at bank and in hand as at 31 December 2024 amounted to £2,318,959

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>17</b>	<b>RELATED PARTIES</b>	
	EIA UK co-operates with the Environmental Investigation Agency Inc, a 501(c)(3) tax exempt organisation registered in the USA.	
	During the year grant income totalling £277,751 (2023: £237,917) was receivable from EIA Inc.	
	EIA UK also co-operates with EIA Netherlands. Two employees of EIA UK are directors of the company.	
	During the year EIA UK incurred costs on behalf of EIA Netherlands in the sum of £16,568 (2023: £6,761) being governance and office running costs.	
	EIA International is a company registered in the UK that owns the rights to the EIA identity, licencing the use of the EIA name and brand to EIA entities, including EIA UK, EIA US and EIA Netherlands.	
	In 2024 the founders of EIA gifted their shares in EIA International equally (3 shares each) to EIA UK and EIA US.	
	The EIA International board is made up of 3 Directors each from shareholder entities EIA UK and EIA US.	
	EIA International is supported by a Clerk to the Board but has no finance capacity, outsourcing financial management to EIA UK.	
	During the year EIA UK incurred governance costs on behalf of EIA International in the sum of £2,040 (2023: Nil).	
	<b>2024</b>	<b>2023</b>
	Grants receivable from EIA Inc during the year	277,751
	Grants payable to EIA Inc during the year	-
		83,000
	There were no other related party transactions in the year under review.	

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 18 LEASE COMMITMENTS

##### a) Land and buildings

The Charity's lease for its office premises expired on 24 March 2024 and was renewed for another 5 years expiring 24 March 2029. The annual rent remains unchanged at a rate of £57,950 per annum.

The remaining lease commitment payable at the year end amounted to:

	2024	2023
	£	£
Within 1 year	57,950	14,488
Within 1 - 2 years	115,900	-
Within 2 - 5 years	72,438	-
<b>Total</b>	<b>246,288</b>	<b>14,488</b>

##### b) Other lease commitments

A new photocopier agreement was entered into with CF Corporate Finance Ltd in April 2023.

The Charity agreed to pay £660 (VAT inclusive) per quarter for a primary period of 60 months - equivalent to 20 rentals.

	2024	2023
	£	£
Within 1 year	2,640	2,376
Within 1 - 2 years	5,280	2,376
Within 2 - 5 years	660	-
<b>Total</b>	<b>8,580</b>	<b>4,752</b>

**EIA UK**

62-63 Upper Street,  
London N1 0NY UK

**T:** +44 (0) 20 7354 7960

**E:** [ukinfo@eia-international.org](mailto:ukinfo@eia-international.org)

**[eia-international.org](http://eia-international.org)**

UK Charity Number: 1182208

Company Number: 07752350

Registered in England and Wales



**ENVIRONMENTAL INVESTIGATION AGENCY UK**

England & Wales - Charity number 1182208

---

# Accounts

---



**Environmental Investigation  
Agency UK**  
Annual Report and Accounts 2023



## CONTENTS

<b>Welcome</b>	<b>3</b>
<b>About us</b>	<b>4</b>
<b>2024-26 objectives</b>	<b>6</b>
<b>Key highlights</b>	<b>8</b>
<b>2023 achievements and performance</b>	
Climate	14
Forests	16
Ocean	18
Wildlife	20
Fundraising	28
Thank you	31
<b>Trustees' report</b>	
Structure, governance and management	32
Financial review	32
Statement of responsibilities	37
Independent auditors' report	38
Statement of financial activities	41
Balance sheet	42
Statement of cash flows	43
Notes to financial statements	44

---

### TRUSTEES

**James Arrandale**

**Pesh Framjee**

**Jennifer Lonsdale**

(resigned 24 August 2023)

**Mannat Malhi**

**Alice Railton**

**Amelia Roberts**

(appointed 28 March 2024)

**Keith Roberts**

(appointed 28 March 2024)

**John Stephenson**

**Kit Stoner**

**Allan Thornton**

(resigned 24 August 2023)

**Paul Townley**

---

### BANKERS

The Cooperative Bank

Olympic House

6 Olympic Court

Montford Street,

Salford

M5 2QP

Barclays Bank

193 Camden High Street

London

NW1 7PJ

---

### AUDITORS

Moore Kingston Smith

9 Appold Street

London

EC2A 2AP

---

### REGISTERED OFFICE

Environmental Investigation

Agency UK

62-63 Upper Street

London

N1 0NY

---

### REGISTERED NUMBER

UK Charity Number 1182208

Company Number: 07752350

Registered in England and Wales



## Welcome

As EIA prepares to celebrate 40 years at the forefront of tackling environmental crime and abuse in September 2024, we continue to grow from strength to strength.

From modest origins when our three founders started EIA in a small sitting room in north London, we've grown considerably. We are still based in north London, but now have more than 70 staff and are growing both in numbers and reach.

As documented in the pages of this report, 2023 was another good year for success and progress to achieving systemic change in some of the key challenges facing the planet.

Some of the highlights include: exposing the use of threatened species in traditional Chinese medicine; investigating the South-East Asian tiger trade; working to strengthen legislation and responses to tackling the illegal wildlife trade from Nigeria to Vietnam; naming US businesses breaking international sanctions to import blood teak from Myanmar; joining the global campaign to push for a Fossil Fuel Treaty; releasing a series of reports on the polluting plastics used in growing food for the UK; and working with partners to secure a Global Plastics Treaty.

We also continued to build our Crime Tracker, a tool providing open access to data on illegal wildlife and timber seizures, by launching the new Prosecutions dashboard which captures data on reported prosecution outcomes.

As ever, the work we do and continue to develop would not be possible without all our funders, donors, supporters and volunteers. You are the wind in our sails and are integral to all our successes.

My heartfelt thanks to you all and as we face the new challenges of the next 40 years – I hope you will stay with us on the journey.

**Mary Rice**  
Executive Director

The Trustees are pleased to present the EIA UK 2023 Annual Report.

This report demonstrates a range of important successes across a wide spectrum of environmental issues. As ever, we are so grateful for the hard work and effectiveness of our extraordinary staff. They should be immensely proud of their achievements.

Nothing that the Environmental Investigation Agency achieves would be possible without the continuing generosity, help and encouragement that we receive from our donors, volunteers and supporters. This support is not taken for granted and we hope that you are encouraged to see that your contributions translate into real and meaningful impact on so many of the issues that threaten our environment.

In 2024, EIA will be celebrating its 40th anniversary – 40 years of exposing environmental crime and abuse, 40 years of campaigning and 40 years of contributing towards a greater understanding of the importance of protecting our environment.

At EIA, we will be taking a moment to recognise the contributions that so many people have made towards our work over the past four decades, but we will also be looking forward and making plans to continue, with your help, to do what we can to combat environmental crime for the next 40 years.

**John Stephenson**  
Chair of the Board of Trustees

# About us

We investigate and campaign against environmental crime and abuse.

We investigate and campaign against environmental crime and abuse. Our undercover investigations expose transnational wildlife crime, with a focus on elephants, pangolins and Asian big cats, and forest crimes such as illegal logging and deforestation for cash crops such as palm oil. We work to safeguard global marine ecosystems by addressing the threats posed by plastic pollution, bycatch and commercial exploitation of whales, dolphins and porpoises. Finally, we work to avert climate catastrophe by strengthening and enforcing regional and international agreements that tackle short-lived climate super-pollutants, including ozone-depleting substances, hydrofluorocarbons and methane, and advocating corporate and policy measures to promote transition to a sustainable cooling sector and away from fossil fuels.

# Vision, mission and values

## What we believe (vision)

A future where humanity respects, protects and celebrates the natural world for the benefit of all.

## What we want (mission)

EIA's mission is to protect the natural world by:

- exposing environmental destruction and loss of biodiversity through uncompromising and innovative investigations
- using this evidence and research to uncover environmental crimes and abuses and those responsible
- campaigning for protection of the environment through better enforcement of environmental law, progressive policy-making and changes in consumer behaviour

- developing effective partnerships and sharing skills and expertise

## Who we are (values)

**Professionalism:** we are honest, authoritative and transparent, striving to achieve the best outcome for the benefit of all. We will continually seek to improve, giving value for money in everything we do.

**Enthusiasm and innovation:** we are passionate about our vision, looking for ground-breaking solutions, being adaptable and creative. Our activities are informed by independence, clarity of thought and direction to achieve our goals.

**Courage and determination:** we don't underestimate the difficulties involved; we may take risks but they are managed, intelligent risks. We may be a small group but we are tenacious and will not give up because a situation is difficult

**Inclusive and supportive:** we know if we achieve success then it is with the support and help of many people. We therefore celebrate and embrace the differences and potential of everyone. We seek to share our knowledge and skills and make them easily accessible and relevant.

## Objectives and public benefit

The objectives of our organisation, as set out in the objects contained in the Memorandum and Articles of Associate, are:

- the conservation, protection and restoration of the natural environment, ecosystems and wildlife and plant life of the world
- to advance the education of the public in environmental matters, the preservation and conservation of the natural environment and the causes and effects of environmental degradation
- to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

The objects are fulfilled by effective delivery of EIA UK's robust campaigns and public outreach.

The Trustees had due regard to the Charity Commission's guidance on public benefit when planning the charity's activities. The charity provides governments, regulatory bodies and enforcement authorities with reliable, substantive, authoritative and well-researched information on practices which are, or are likely to be, harmful to the natural environment.

EIA UK provides intelligence as to the necessary means to prevent or reduce harm to the environment and to the people and creatures which rely on it. Its reports also provide information on illegal activities such as money laundering and so help the authorities in the UK and overseas to prevent or reduce crimes.

# 2024-26 objectives

## Climate

EIA's Climate programme aims to keep global warming below 1.5°C and meet the climate challenge through rapid, sustained reductions of emissions of all the major greenhouse gases. **1**

We aim to strengthen the Montreal Protocol to deliver accelerated implementation of the hydrofluorocarbon (HFC) phase-down under the Kigali Amendment and to address ongoing significant emissions of ozone-depleting substances (ODS), including emissions of nitrous oxide, from fluorochemical production and other industrial processes. **2**

To address methane emissions, EIA is campaigning for effective implementation of the new EU Methane Regulation on emissions reduction in the energy sector, while advocating a dedicated global governance framework for the Global Methane Pledge, which aims to reduce global methane emissions by at least 30 per cent from 2020 levels by 2030. **3**

We will also campaign for an end to the expansion of new fossil fuel production and to phase out existing fossil fuel production, coupled with a rapid roll-out of renewable energy, engaging with key countries to secure state champions in support of a global fossil fuel treaty. **4**

## Forests

We will seek to generate knowledge on the dynamics of trade in illicit timber and deforestation-risk commodities and share with businesses, the financial sector, decision-makers and law enforcement agencies across the supply chain. **1**

Strengthening regulatory, legal and policy processes to improve the traceability, legality and sustainability of the production and trade of forest risk commodities. **2**

Supporting the meaningful inclusion of forest-dependent peoples and civil society organisations in the reform of policies and regulatory frameworks and in their capacity to monitor and enforce existing laws and policies. **3**

## Ocean

EIA will continue our longstanding work to protect whales, dolphins and porpoises (collectively known as cetaceans) and the ocean ecosystems that sustain them while maintaining and strengthening existing protections under the International Whaling Commission (IWC). We are defending the moratorium on commercial whaling and supporting efforts to propose and adopt a South Atlantic whale sanctuary. **1**

We will campaign to prevent bycatch of the world's most threatened cetacean populations. In addition to continuing to investigate the impact of illegal gillnet fishing and bycatch of critically endangered vaquitas, our bycatch work will include efforts to protect other endangered and threatened cetacean populations. **2**

We will continue work to establish a comprehensive Global Plastics Treaty to deal with the lifecycle impacts of plastics, aiming to secure its broad adoption and effective implementation in 2025. **3**

EIA will continue to strengthen international governance on plastic waste trade and its environmentally sound disposal, including by exposing illegal plastic waste practices and highlighting harmful practices that exploit existing governance loopholes. **4**

## Wildlife

**Elephants:** We have identified two specific objectives for 2024-26. The first and main objective is to investigate and reduce the commercial trade in elephant parts and derivatives and the second is to research, reduce and prevent key elephant habitat loss and fragmentation.

**Elephants:** To achieve the first objective, we will focus on efforts to reduce the illegal, transnational trade in elephant ivory by providing relevant law enforcement agencies and other key stakeholders with intelligence generated from EIA's targeted investigations in African and Asian countries, to disrupt and deter transnational criminal networks and to promote criminal justice. In 2024, EIA will conduct initial research into the trade in non-ivory elephant parts and derivatives, including Asian elephants. EIA will continue to examine the expansion of traditional Chinese medicine (TCM) in Africa and its impact on African biodiversity, with target countries identified for preliminary scoping.

**Elephants:** Maintaining domestic and international ivory bans and advocating for the closure of domestic ivory markets in remaining countries of concern are also key activities. EIA will continue to ensure that international frameworks and national laws and policies are strengthened, including through participation in the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) processes, urging key governments and decision-makers to close existing domestic markets and address regulatory loopholes.

**Elephants:** We will continue to raise awareness of the threats posed to key elephant populations by the hydropower dam in the Selous Game Reserve. This will include lobbying investors in the project to promote sustainable financing. Looking beyond 2024, we will continue to monitor and identify additional unsustainable infrastructure projects in key elephant habitats

**Asian big cats:** Focusing on China, Laos and Thailand, we will continue to campaign for stronger legislation, including to clearly prohibit all commercial trade in Asian big cats, (including in captive-bred tigers) and to ensure sufficient enforcement powers to address poaching, trade, disposal of confiscated specimens and the phasing out of tiger farms.

**Asian big cats:** Drawing on information from EIA and partner field research to date, we will continue to provide law enforcement agencies, relevant intergovernmental organisations (IGOs) and the private sector with information to support their own operations and projects to disrupt Asian big cat trade.

**Asian big cats:** With new funding, we will strengthen civil society expertise to combat illegal wildlife trade in Indonesia and Nepal and support the research and development of knowledge and tools to counter trafficking from south Asia to China.

**Asian big cats:** In collaboration with Go Insight, we will develop a standalone big cat data centre called CatByte, which will collate information on crimes against jaguars, lions, tigers, leopards, snow leopards, clouded leopards and cheetahs. Added to this will be contextual information on enforcement and policy interventions, prices, corruption and information on consumer preferences and demographics.

**Pangolins:** We will develop campaigning efforts targeting China, with the specific objective of securing revisions in Chinese law that ensure the country is in line with the latest CITES resolutions

**Pangolins:** Significantly building pressure on the financial sector for it to better identify, analyse and act on risks around investing in traditional Chinese medicine (TCM) companies that use pangolin and other threatened species in their products.

**Pangolins:** We will seek to catalyse further EIA engagement in Malaysia to support efforts for that country to better target its current wildlife trafficking problems.

**Pangolins:** We will use the CITES process as a tool for increasing pressure on our priority countries (and others deemed as important in the China-TCM trade chain, identified over the course of this strategy period).

**Securing Criminal Justice (SCJ) project:** We will work to increase the likelihood of apprehension of mid- to high-level wildlife traffickers operating in West and Central Africa

**SCJ:** We will seek to improve the effectiveness of criminal justice processes, including quality of evidence, improved legislation and effective prosecutions

**SCJ:** Increasing deterrents to prevent wildlife crime by working to ensure commensurate penalties and better use of Proceeds of Crime legislation

# Key highlights of 2023

2023 was another busy year as we investigated and campaigned against environmental crime and abuse. Key highlights included:



## CLIMATE

In 2023, EIA led coordination of Europe's civil society on the revision of the EU F-Gas Regulation, which reached political agreement in October 2023. The Regulation has been significantly strengthened and will implement a complete phase-out, the world's first, of HFC climate super-pollutants by 2050.

The revised regulation supports decarbonisation goals and drives innovation and green investment across a wide range of sectors, including heat pumps, the cold chain and healthcare. Importantly, the Regulation now opens up the opportunity for further measures to reduce HFC use at a global level.

EIA was also instrumental in the development of a new EU

Methane Regulation, the first European legislative text aiming to tackle this climate super-pollutant which is responsible for about one-third of global warming observed to date.

At the international level, good progress was made at the Montreal Protocol through the adoption of an almost one-billion-dollar replenishment of its financial mechanism, the Multilateral Fund. The Protocol also held a workshop on strengthening the Montreal Protocol which, alongside a number of decisions requesting new scientific and technical data on ODS and other greenhouse gas emissions related to the fluorochemical industry, establishes the groundwork for strengthening the ozone treaty over time to secure significant climate mitigation in the future.

The UN Climate Change Conference in December, CoP28, also witnessed a number of highlights, including the announcement of more than \$1 billion in new grant funding for methane action, the launch of the Global Cooling Pledge and unprecedented support for a shift away from fossil fuels.

## FORESTS

The European Union brought into force the Regulation on Deforestation-Free Products in June 2023 and we have been working hard to ensure all member states are ready for implementation at the end of 2024. It is essential that all member states ensure resources are in place and that partnerships with countries producing the commodities under this law are addressed.

The law has been put in place to ensure that palm oil, cattle, soy, coffee, cocoa, timber and rubber placed on the EU market are legal and deforestation- and degradation-free.

EIA published an updated version of report *Acts of Defiance*, titled *Acts of Defiance II: US companies break sanctions to import teak from Myanmar*. We continued to highlight the continued illegal trade of teak being imported into the US by teak trading companies after the implementation of sanctions and called for enforcement actions against these traders to ensure the full implementation. Further, using images and videos obtained from the ground, EIA published an updated video on the EIA website documenting teak trafficking into China.

In the UK criminal courts, there is an upcoming criminal case for illegal imports of teak into the country by a UK company. The charges brought against the defendant company relate to failures to conduct proper due diligence under the UK Timber Regulation (UKTR). To EIA's knowledge, this is first criminal case for teak imports brought into the UK pursuant to the UKTR. EIA first sent alerts to the UK Competent Authority in relation to the defendant in 2018.



©EIA/KT

# Key highlights (cont'd)

## OCEAN

EIA highlighted the indefensible hunting of fin whales, the second largest animal on the planet, by Iceland's last whaler, Kristjan Loftsson, in the face of serious climate, economic welfare and biodiversity concerns. The five-year fin whale quota is up for renewal and the Icelandic Government is currently considering a whaling ban. EIA took part in the consultation process.

Our research revealed that more than 100,000 small cetaceans have been slaughtered in poorly regulated hunts off Greenland

during the past three decades. The results of our work were presented to the IWC Scientific Committee and resulted in intersessional activities to review progress made on this issue.

EIA has continued to be an active observer in the Global Plastics Treaty negotiations, lending its voice to calls to reduce plastic production globally and provide funding to ensure all countries are successful in implementing an ambitious treaty.

We helped to reduce international plastic waste trade and strengthen governance surrounding its end-of-life treatment, first by playing an instrumental role in securing a robust revision to the EU Waste Shipment Regulation and, second, by helping assure the exclusion of chemical recycling in the *Technical Guidelines on the Environmentally Sound Management of Plastic Waste* adopted by the Basel Convention.

EIA published new research on plastic use in agriculture and fishing across UK supply chains, revealing the extent of environmental and human health harm in addition to the lack of industry and regulatory support driving mismanagement.



## WILDLIFE (ASIAN BIG CATS)

EIA's research, analysis, reports and campaigning resulted in mounting pressure on Laos with the adoption of trade suspensions under the Convention on International Trade in Endangered Species (CITES) and the risk of ending up on the Financial Action Task Force blacklist. Laos must now drastically improve legislation, phase out tiger farms and demonstrate effective enforcement and cooperation to counter wildlife crime and disrupt transnational organised criminal networks.

In partnership with Education for Nature Vietnam and Wildlife Friends Foundation Thailand, regional networks profiting from keeping, breeding, killing and trafficking farmed tigers across South-East Asia and processing their body parts have been profiled, mapped and shared with relevant government and intergovernmental agencies. The convergence in the trade chain with wild tigers, other Asian big cats and African lions has also been documented.

EIA secured widespread coverage of our new report *Investing in Extinction*, raising global awareness of China's legal domestic market for 88 products

stated to contain leopard bone, pangolin scales and, in a few cases, tiger bone and rhino horn. The new research and analysis also revealed that 62 international banks and financial institutions have invested in three major Chinese pharmaceutical groups which manufacture nine of the products stated to contain leopard and/or pangolin. Investors included household names such as AXA SA, BlackRock Inc, Vanguard, Citigroup Inc, Deutsche Bank, HSBC, Legal & General, the Royal Bank of Canada and UBS AG, some of whom are also members of the United for Wildlife Financial Task Force.



# Key highlights (cont'd)



## WILDLIFE (PANGOLINS)

During 2023, the Pangolins Programme delivered a range of successes.

We hosted a side event at CITES SC77 to present the findings of *Investing in Extinction*, which was attended by about 80 people from Parties, governments and NGOs, during which we fielded questions from the Chinese delegation.

The certification of China by the US Department of the Interior followed a petition under the Pelly Amendment submitted in 2020 by EIA and the Center for Biological Diversity. President Joe Biden subsequently gave China until 31 December 2023 to make significant commitments towards the protection of pangolins and failure to do so may result in trade sanctions.

## WILDLIFE (ELEPHANTS)

In 2023, EIA conducted outreach trips to key countries and regions, including Vietnam, South Africa, Zambia, Nigeria, Cameroon and the Republic of Congo. These strengthened relationships with government authorities, law enforcement agencies, local civil society organisations and intergovernmental agencies and we identified new partners for innovative regional cooperation. Consequently, EIA and partners have improved ability to deter, disrupt and dismantle ivory and wildlife trafficking networks along source, transit and destination countries.

A key success was the outcome of the September 2023 outreach trip to Vietnam, which sought to promote inter-governmental collaboration and communication to bolster responses to ivory trafficking from West and Central Africa to Vietnam as a lack of intelligence exchange between Vietnamese law enforcement agencies and their African counterparts hinders efforts to tackle issues more effectively.

At the 77th CITES Standing Committee (SC77), EIA held multiple meetings with both the Vietnamese and Nigerian



CITES management authorities to encourage the signing of a Memorandum of Understanding (MoU) on cooperation to tackle wildlife and timber trafficking between the two countries.

The official signing event is expected to be held in 2024. EIA will continue to encourage close and effective communication between the delegations as, once signed, the MoU will be an important mechanism for increased bilateral law enforcement cooperation.

# Climate



EIA's Climate Campaign seeks to avert climate catastrophe by strengthening and enforcing regional and international agreements that tackle climate super-pollutants, including ozone-depleting substances (ODS), hydrofluorocarbons (HFCs) and methane and advocating corporate and policy measures to promote the transition to a sustainable cooling sector.

In 2023, EIA campaigners attended and presented at numerous government and industry meetings and events, including the ninth international symposium on non-CO<sub>2</sub> greenhouse gases (Amsterdam, June), the Montreal Protocol regional network for Europe and Central Asia (ECA) (Macedonia, April), the joint ECA and West Asia regional network meeting (Jordan, September), the 20th European Conference (Milan, June), the ATMOSphere Europe Summit (Brussels, September) and the 54th International HVAC&R Congress (Serbia, December).

In July, the team attended the 45th Open-Ended Working Group (OEWG) meeting of the Montreal Protocol and participated in a *Workshop on Strengthening the Montreal Protocol*, drawing attention to the challenges in implementing the HFC phase-down under the Kigali Amendment and the need to strengthen the compliance framework under the Protocol.

EIA highlighted the long history of illegal trade in

the new report *Crime and Crime Again*.

At the Meeting of the Parties (MoP35) in October, progress was made on a number of EIA priorities and recommendations, which were shared with governments through a new briefing: *Meeting the Moment: Securing the Montreal Protocol's Legacy in this Decisive Decade for Climate Action*. Governments agreed to the highest-ever replenishment of the Multilateral Fund to the Montreal Protocol – almost \$1 billion – which puts the Protocol in a good position to strengthen efforts over the coming years to secure additional climate benefits. Important decisions were adopted on illegal trade, feedstocks and energy efficiency, while a proposal to adjust and weaken the Kigali Amendment was rejected.

Throughout the year, EIA worked closely on two major pieces of EU legislation – a new Regulation on Methane Emissions and a review of the EU F-Gas Regulation – which both reached political agreement by the end of the year. The



revised F-Gas Regulation has been significantly strengthened and will implement a complete phase-out, the world's first, of HFC climate super pollutants by 2050. The new EU Methane Regulation will require the fossil fuel sector to reduce EU emissions of methane through a package of monitoring and mitigation measures and, in the future, across the supply chain.

In September, we launched a new strand of our Climate Campaign, joining a global movement calling for a Fossil Fuel Treaty. The aim of the Treaty is to end new fossil fuel production and to phase out existing fossil fuel production while advocating a just transition for all countries. Drawing on our experience working on other global environmental treaties, we shared our expertise at various venues, including during New York Climate Week.

In December, we attended the United Nations Climate Change Conference CoP28 in Dubai, which saw the launch of the Global Cooling Pledge and, at long last, an acknowledgement by all governments of the need to shift away from fossil fuels, the primary driver of climate change.

EIA was one of 16 partners to raise the issue of cooling to CoP28 through a dedicated pavilion at the venue, in partnership with the Montreal Protocol's Ozone Secretariat. We hosted and participated in multiple side events on sustainable cooling and methane and distributed briefings with recommendations on next steps to reduce emissions of each greenhouse gas.

### Looking ahead

- In 2024, our Climate team will continue action on all greenhouse gases, working in partnership with civil society across the EU to campaign for swift implementation of the EU F-Gas Regulation and EU Methane Regulation and strengthening global initiatives such as the Global Methane Pledge, the Global Cooling Pledge and the call for a Fossil Fuel Treaty.
- We will continue to investigate and expose the illegal trade in refrigerant gases controlled by the Montreal Protocol and to campaign for strengthened processes, institutions and agreements under the Protocol to accelerate the global HFC phase-down, tackle emissions of ODS and other greenhouse gases from fluorochemical production and find solutions to address other gaps in the ozone treaty such as emissions from banks of old ODS and HFC-containing equipment.
- As part of this work, we will be campaigning for increased corporate accountability and transparency, working to influence investors of companies that produce the cooling equipment that uses climate-damaging refrigerants.
- A new area of work will be addressing nitrous oxide (N<sub>2</sub>O), starting with tackling emissions from industrial processes under the Montreal Protocol.



# Forests

EIA's Forests Campaign largely focuses on illegal logging, deforestation and timber trafficking. We monitor, investigate and expose forest-related crimes, reveal the negative impacts of crops such as palm oil and track transnational illegal trade. Our work supports good forest governance and includes the impact on vulnerable forest-reliant communities.

In Indonesia, our partner Kaoem Telapak is working to implement a training scheme with indigenous youth on photographic and video documentation, data collection and advocacy skills. Defending its sacred sites from a certified palm oil company, the community of a village in Central Kalimantan was able to agree on a settlement based on documented evidence.

Other work in Indonesia focused on supporting the authorities in a verification operation through the provision of information on a timber company operating illegally, submitting grievances to buyer companies following the killing of an indigenous community member due to an ongoing conflict with a palm oil company and follow-up work on the Indonesian Sustainable Palm Oil (ISPO) certification scheme following a joint report with partners in December 2022.

We published an updated report on the US

companies breaking sanctions to import teak from Myanmar into the USA. Intelligence continued to be provided to various enforcement agencies in the EU and US to help support enforcement of financial sanctions and the laws that prohibit the import of illegal timber – the EU Timber Regulation and US Lacey Act. There was also an initial hearing in September 2023 in the criminal courts in the UK against a yacht-building company illegally importing teak into the UK – the first known criminal case in the UK. EIA first sent alerts about the company to the UK authorities in 2018.

The EU Deforestation Regulation (EUDR) formally entered into force in June 2023. Now formally a law, our attention is turning to its implementation. In June, EIA and other NGOs openly called for member states to take their obligations under the EUDR seriously and ensure sufficient resources for their competent authorities to enforce the law.



In the UK, EIA helped to secure an important amendment to the UK Financial Services and Markets Act which requires the Treasury to review the effectiveness of the current financial regulatory framework for eliminating the financing of illegal deforestation.

The Vietnamese Timber Legality Assurance System (VNTLAS, operated since October 2020) is currently undergoing a prolonged review and amendment process by the Vietnamese Government. The revised and hopefully improved version is expected to be released in 2024.

The TLAS is a core building block of the ongoing EU-Vietnam voluntary partnership agreement (VPA) implementation with the aim of reaching Forest Law Enforcement, Governance and Trade (FLEGT) legality licensing stage, a feat so far achieved only by Indonesia. EIA continued to engage with this process via the official multistakeholder core group and kept monitoring timber supply chains to and from Vietnam with the aim of flagging irregularities and strengthening the relevant monitoring and traceability processes crucial for a successful conclusion of the VPA implementation. This included regional fieldwork which is informing the campaign strategy moving forward.

### Looking ahead

We will continue to monitor trade flows of timber to inform the private sector, including the financial sector and international decision makers. Information being used is supporting transparency and providing solutions to combat illegalities within the forestry sector.

With the EUDR coming into effect in December, our work to ensure implementation will continue, as will the monitoring of forest risk commodities with a priority on palm oil, including capacity-building on documentation and information flows from the ground to the consumer.

Supporting producer countries in strengthening their national systems on sustainability will enhance transparency and support policies to reduce deforestation and illegalities.

Training schemes will roll out over the different provinces within Indonesia with additional capacity-building provided by EIA for open-source intelligence training for trainers and civil society organisations based in cities.

# Ocean



## EIA's Ocean Campaign strives for an improvement in the status of marine ecosystems and wildlife by reducing threats posed by plastic pollution, commercial fishing gear and the commercial exploitation of whales, dolphins and porpoises.

EIA engaged with European and UK IWC Contracting Governments on cetacean conservation issues, including advocating a robust 50-year vision to recover cetacean populations.

We highlighted the indefensible hunting of endangered fin whales in Iceland through a report demonstrating the climate, economy, welfare and biodiversity concerns, a blog on the cruelty endured by fin whales and a podcast.

We worked with NGO allies to apply pressure to increase enforcement of illegal totoaba fish maw trade through CITES, with the aim to protect critically endangered vaquita porpoises.

We chaired the first meeting of the Bycatch Working Group of the Consortium for the Conservation of Atlantic humpback dolphins (CCAHD), through which we will understand, highlight and prevent cetacean hunting and bycatch and we contributed to a joint issue briefing providing evidence of countries failing to meet US legal requirements to prevent cetacean bycatch.

EIA advanced ambition in the Global Plastics Treaty talks for each of our priority issues, continued to foster and strengthen relationships with priority regions and countries and was an active leader in the civil society coalition. We also strengthened corresponding plastic governance to advance the sound future implementation of the instrument.

We advanced investigations into illegal plastic waste trade, building sector knowledge, investigation methodologies and evidence to assist in advocacy for legislative changes in the UK, EU and internationally.

EIA led NGOs throughout the entire revision process of the EU Waste Shipment Regulation, in addition to providing technical evidence which helped result in the most stringent plastic waste exporting obligations in the world.

Further, we have been using our evidence and research to feed into relevant national policy consultations and raising awareness of the current practices and consequent impacts of plastic packaging and agriplastic use. In addition, building off the evidence contained with our *Cultivating*

*Plastic* report series, we have been working with key industry stakeholders to advance better management of these products.

### Looking ahead

EIA will continue to be at the forefront of research, advocacy and international governance across our marine wildlife and plastics campaigns with a focus on expanding our investigation and intelligence capacity in this area and identifying emerging opportunities where our intervention would be beneficial.

On marine wildlife, we will continue to work for strengthened governance to ensure protection of cetacean species globally, while also expanding our work on the trade in fish maw – a practice which is exacerbating harms to marine wildlife and is a critical factor in the survival of the endangered vaquita porpoise – and bycatch.

On plastics, our work at national, regional and international levels will continue to expose new threats in the plastics lifecycle and supply chains, while also ensuring the strongest possible legislation and commensurate enforcement is in place.

We will continue to be at the forefront of civil society work around the Global Plastics Treaty negotiations, helping to share knowledge in civil society spaces to support engagement in the process and working directly with governments, media and other stakeholders to provide technical support, research and legal counsel throughout the negotiations and ensuing period of ratification and implementation.

# Wildlife



## Our Wildlife work aims to reduce wildlife crime around the world, with a specific focus on elephants, pangolins and tigers. Some 2023 highlights include:

### Asian big cats

Field investigations and desk research by EIA and partners into trade in tigers across South-East Asia continued in 2023. Findings included: a regional captive tiger trafficking network sending tigers from Thailand through Laos to Vietnam; a Chinese syndicate making tiger bone wine in Laos; the manufacture of tiger bone glue in Thailand sold to organised bus tours of Chinese and Vietnamese tourists; and the on-going farming of tigers in Laos for sale and export, despite CITES recommendations.

Information gathered during field and desk research was used to prepare briefings shared with national agencies, the CITES Secretariat and Parties, INTERPOL and the UN Office on Drugs and Crime (UNODC). We also disseminated a critique of the wildlife law in Laos, identifying significant gaps in both the main legislation and a decree relating to implementation of CITES and proposed recommendations to strengthen them. Some of our recommendations were subsequently adopted but the legislation is still inadequate.

Our research and analysis into Asian big cat trade and tiger farming also informed presentations and briefings to CITES Parties, including the CITES Big Cats Task Force which we attended, the CITES Missions to countries with captive tiger facilities of concern and the 77th Meeting of the CITES Standing Committee (SC77). We campaigned to ensure that threats to leopards are not overlooked, with a Decision from SC77 urging Parties to report on leopard seizures to SC78 in February 2025.

In collaboration with other NGOs, we have long campaigned for more time-bound, country-specific actions to phase out tiger farming and SC77 delivered such recommendations. Our campaign also contributed to the SC77 decision to suspend trade with Laos. In partnership with several other NGOs, EIA participated in the development and presentation of a *Roadmap to Closing Captive Tiger Facilities of Concern* at SC77.

EIA also prepared briefings and gave presentations to the finance sector regarding additional businesses and persons affiliated to the Zhao Wei/Kings Romans Group transnational criminal organisation (TCO). This included highlighting the risk to international banks of exposure to the TCO which has been sanctioned by the US, UK and Canada.

Along with EIA's Pangolin team, we updated our research into the online availability of medicinal products manufactured and licensed for sale in China that claimed to contain leopard bone and pangolin scales, some of which also contained rhino horn and tiger bone. The international shareholders in the publicly listed Chinese pharmaceutical companies were identified and urged to exclude manufacturers of traditional Chinese medicine containing threatened species from their portfolios. Our findings were released in our report *Investing in Extinction* and discussed with China and other Parties at a side event at CITES SC77.

### Looking ahead

- In 2024, we will publish a report into the tiger trade across South-East Asia, with a focus on Laos, where regional crime networks continue to exploit the lack of rule of law and effective enforcement. Convergence in the trade chain with other big cats, wildlife and crime types, supply chains and trade routes and the role of the private sector will also be revealed.
- We will be rolling out a series of workshops to share open source information-gathering skills with civil society organisations working to counter wildlife trafficking in Indonesia. Subject to funding, we will train partners in Nepal to provide similar workshops to civil society, journalists and officials and support partners in India to provide capacity-building to frontline agencies.
- With our colleagues in the Pangolin team, we will conduct research for a report to be released ahead of CITES SC78 in February 2025, focusing on China's response to trade in Asian big cats and pangolins.
- SC78 will also be an opportunity for EIA and Go Insight to showcase CatByte with initial trends analyses and alerts.

# Wildlife



## Elephants

In March 2023, EIA was contracted by the German Agency for International Cooperation GmbH (GIZ) to conduct a study on live pangolin trade in Malawi, Tanzania, Mozambique and Zambia, with a deep-dive in Malawi. The study concluded with several recommendations to support and strengthen law enforcement and other efforts to reduce the illegal trade of live pangolins. The recommendations were welcomed and well-received by the study country governments and in-country civil society partners.

EIA had another successful year engaging with CITES, attending the SC77 in November 2023. Following on from our success in leading efforts to secure a review of the National Ivory Action Plan (NIAP) process, we lobbied for the swift and transparent recruitment of a relevant consultant to conduct the review. We also produced an independent assessment of progress being made by key countries in the NIAP process, which was shared with the Standing Committee to inform decisions and recommendations at SC77.

Ongoing efforts to secure and maintain the closure of legal domestic ivory markets continued in 2023, including participating as a key stakeholder in the UK Government-led Ivory Engagement Group which monitors the implementation of the UK ivory Act and related enforcement matters. EIA also contributed to discussions at SC77 regarding the identification of countries with remaining domestic ivory markets.

The Southern African region continued to be a key focal area in 2023. In addition to drafting a Southern African Development Community (SADC) engagement strategy, EIA UK and our US counterparts conducted a joint outreach trip to South Africa in May 2023, meeting a range of key stakeholders working on illegal wildlife trade matters to strengthen relationships. Moreover, EIA facilitated a workshop together with partner organisation Blood Lions, which hosted 20 South African traditional health practitioners to engage with the traditional African medicine sector regarding responsible wildlife consumption.

As part of efforts to evaluate the expansion of TCM in Africa and its impact on African biodiversity, a brief market scoping was conducted in three South African cities.

The year also saw EIA continue its efforts to raise awareness of the threats posed to key elephant populations in Africa by unsustainable commercial extractive and infrastructure project, using the 45th meeting of the World Heritage Committee to advocate for greater commitment by the financial

and corporate sectors to adopt and implement the UNESCO 'no-go' commitment and for the improved long-term protection of three African Natural World Heritage Sites holding significant elephant populations.

### Looking ahead

- As a new key area of work, EIA will focus on expanding its understanding of the illegal trade in Asian elephant parts and derivatives by developing a literature review and internal intelligence analysis, sharing intelligence with stakeholders as relevant.
- EIA will continue efforts to secure a significant reduction in the illegal trade in elephant parts and derivatives by disrupting criminal networks in West and Central Africa and South-East Asia. We will promote: a multi-sectoral response through strengthened legislation, regulations and policies; improved law enforcement actions; and pro-active engagement by key stakeholders including local civil society, media and the private sector.
- With SC78 and CoP20 on the horizon, EIA will feed information into relevant CITES processes, for example, through the implementation of the campaign's NIAP strategy, stockpile strategy and domestic ivory market strategy.
- EIA will continue advocating for the closure of legal domestic ivory markets, including monitoring the recent proposal to expand the existing limited legal domestic ivory market in South Africa. Efforts will continue to lobby against anticipated attempts to re-open the international commercial trade in ivory at CoP20.

# Wildlife



## Pangolins

We worked across a range of different issues in 2023. This included:

- a situational analysis for pangolin trafficking in West and Central Africa produced internally, which may be published publicly as part of a larger West and Central Africa report
- preliminary scoping conducted and intelligence analysis produced to build a better understanding of the illegal wildlife trade in Malaysia
- built relationships with pangolin experts from international and grassroots NGOs, through online discussions on issues, challenges and potential advocacy angles
- disseminated 42 intelligence products relevant to pangolins, including intelligence reports, intelligence summaries, seizure datasets, financial typologies and red flag briefings to law enforcement agencies, NGOs, IGOs, national authorities, the media, academic institutions and private sector organisations
- 132 seizure incidents of pangolin derivatives (scales, live, skin, carcasses, whole unknown states) have been logged
- 362 profiles related to pangolin trafficking have been disseminated to KYC database providers
- a total of 13 pangolin-relevant public outputs consisting of blogs, news and press releases were published on EIA's website and social media platforms (Facebook, Instagram, X, LinkedIn)
- completed a review of China's revised Wildlife Protection Law in early 2023, which was published on the EIA website and shared on social media channels
- attended the 77th Standing Committee of CITES in Geneva in November 2023, engaging with country delegations and NGOs on business that was relevant to pangolins; three CITES briefings published, which included recommendations for pangolins.

## Looking ahead

- Following the publication of *Investing in Extinction*, we will translate the report into Chinese for further leverage among Chinese-speaking stakeholders.
- In 2024, we will watch closely for President Biden's decision to impose trade sanctions on China or not. Depending on the decision, we will follow up with the necessary advocacy.
- We will conduct two outreach visits to Malaysia in 2024. This is to further work in Malaysia as it has been identified as a significant source and transit country for pangolin, ivory and rhino horn trafficking.
- We will also seek to undertake an outreach visit to Vietnam to review the situation in the country as regards pangolin trafficking and the links to the TCM trade.



# Wildlife

Vietnam corridor, enabling us to generate dozens of intelligence outputs, some of which are disseminated to carefully selected enforcement agencies to support their investigations.

- We attended several key international meetings in 2023, including the INTERPOL Wildlife Crime Working Group and the United Nations Convention against Corruption Conference of State Parties. These meetings enable us to stay abreast of current trends, changes to policy and help us maintain key contacts in the wildlife, crime and criminal justice sector.
- We conducted outreach missions to Cameroon and the Republic of Congo to complement our ongoing work in Nigeria. Our French-speaking team met with law enforcement and government officials. We linked up with several civil society organisations, understanding the challenges they sometimes face, and identifying areas of potential opportunity to work together in the future.

## Summary of key activities

Our Securing Criminal Justice Project worked throughout 2023 to develop and implement several key activities to improve law enforcement and criminal justice responses to wildlife trafficking in West and Central Africa.

With our local partners, Africa Nature Investors Foundation and Wild Africa Fund, we identified sponsors to enact a revised Endangered Species Conservation and Protection Bill in Nigeria. After some setbacks due to national elections, we continued our advocacy efforts and identified Honourable Terseer Ugbor, Deputy Chair of the Environment Committee who agreed to sponsor the Bill. The Bill successfully passed its 'First Reading' in the House of Representatives in February 2024, marking a significant step forward in strengthening Nigeria's legislation.

In June, we held a Financial Investigations Training event in Lagos, Nigeria. The event aimed to develop public-private collaboration and information exchange between banks, financial intelligence units, and specialised police agencies and served as a crucial platform for sharing experiences and best practices. The participants recognised the benefits of collaboration such as asset-tracing and supporting prosecutions. The event was a significant step forward in the ongoing fight against the financial aspects of wildlife crime.

Throughout the year, EIA's Intelligence and Investigations Unit used a variety of methods including direct engagements with suspected traffickers to generate over 139 intelligence reports

## Securing Criminal Justice project (Wildlife)

### Key highlights from 2023

- Significant progress continues to be made on Nigeria's wildlife legislation. This vital update to outdated laws follows years of engagement from EIA to assess the law, draft revisions and identify sponsors in Nigeria's law-making framework. The Wildlife Protection Bill is now moving through the various procedural requirements and making steady progress.
- We ran a Financial Investigations Training event in June in Lagos, Nigeria for 34 officials from banks, financial intelligence units, and specialised police agencies who came together to develop public-private collaboration and information exchange to effectively support financial investigations into wildlife trafficking.
- Our Intelligence and Investigations Unit continues to gather valuable intelligence on wildlife trafficking networks operating in West and Central Africa, particularly in the Nigeria-

on wildlife trafficking in Nigeria. Enhancing our knowledge on individuals and their methods enables us to develop policy responses to bring about lasting change in the conditions and systems that allow trafficking to flourish. Our intelligence outputs are shared with selected law enforcement agencies, international organisations, and NGOs operating in the region.

Attending key international meetings helps us to stay abreast of current trends and changes to policy and to maintain key contacts. In December, EIA staff were in Atlanta, Georgia for the 10th Conference of the States Parties to the UN Convention Against Corruption. We helped organise a day of events on environmental corruption and facilitated a session on best practices and opportunities. Also in December, our intelligence unit colleagues attended INTERPOL's 34th Wildlife Crime Working Group Meeting in Lyon. The event brought together law enforcement and government agencies, academia and civil

society to identify new trends. A dedicated civil society day highlighted the need for greater coordination between organisations supporting law enforcement efforts.

Recognising the need to engage with partners and agencies in the West and Central African region, EIA conducted outreach missions to Cameroon and the Republic of Congo to complement our ongoing work in Nigeria. Our French-speaking team met with enforcement officials and government representatives and, supported by funds from the Full Circle Foundation, we also linked up with several civil society organisations to understand the challenges they face, and identifying areas of potential collaboration.

### Looking ahead

- We will continue to monitor the progress of Nigeria's Endangered Species Conservation and Protection Bill as it navigates its way through the various law-making stages before adoption. We remain committed to ensuring this important legislation is supported and implemented.
- We will continue to develop the capacity of law enforcement agencies in Nigeria by conducting an Investigations Training course including elements such as evidence-gathering, interviewing skills, crime scene management and case preparation.
- We will develop increased support for prosecutors in Nigeria by developing 'criminal justice cooperation networks' to address and overcome some of the key challenges to securing prosecutions against wildlife traffickers.
- Continuing our engagement with international mechanisms, we will attend several key meetings including the 33rd session of the Commission on Crime Prevention and Criminal Justice (CCPCJ) and the 21st International Anti-Corruption Conference (IACC) in Vilnius, Lithuania. EIA is also supporting the United for Wildlife West Africa chapter launch in Nigeria in July 2024. The event aims to develop and bring together focal points from the financial and transport sectors to form the respective task forces in the region.

## Intelligence

### Intelligence and Investigation Unit

Throughout 2023, EIA's Intelligence and Investigation Unit (I&I) conducted investigations in 11 countries on three continents, using specialist covert techniques to target major wildlife crime networks and key criminal actors involved in environmental crime, such as F-gas smuggling and timber trafficking.

The investigations generated 531 intelligence reports on persons and companies involved in environmental crime, resulting in 38 confidential briefings to law enforcement and government agencies. This data was also shared with key financial institutions and banks to facilitate financial investigations into money laundering offences linked to environmental crime.

In October 2023, EIA launched the new prosecution analysis dashboard on our Global Environmental Crime Tracker, analysing wildlife crimes in Nigeria, Malaysia and Vietnam. The tool has been well received and provides access to court case records and prosecution outcomes to emphasise the need for post-seizure investigations. During the next 12 months, a new plastic waste crime dashboard will be published on the Tracker to promote transparency of data for crimes impacting on the environment.

In 2024, the I&I Unit will continue to work closely with EIA's campaign teams to provide support towards strategic objectives through intelligence analysis and investigations, as well as providing capacity-building on open-source intelligence skills to law enforcement agencies and key partners in project countries.

# Fundraising

## Raising funds

The majority of EIA's funding is from restricted sources, predominantly grants from trusts and foundations and, while we have had increasing success in securing large institutional grants in recent years, this model does not allow for full cost recovery.

Given the nature of EIA's work, salaries for campaigners, crime analysts and investigators represent the bulk of charitable expenditure and this needs to be supported by human resources, IT, finance and office costs. Therefore, raising unrestricted funds is crucial to supplementing project funding, increasing our impact and investing in the development of EIA UK.

We are extremely grateful for the continued support in 2023 of a small group of just over 1,400 individual regular monthly donors, many of whom have supported EIA since the early 1990s. Their loyal support helps us plan ahead with more confidence.

The focus of our fundraising activity in recent years has been maximising the return of investment. In 2023 we started to shift towards new donor acquisition and supporter development to increase unrestricted income over the medium to long-term, which will allow us to invest in the areas where the need is greatest.

## Institutional fundraising

Grants from statutory funders, trusts and foundations continue to provide a significant percentage of income for EIA UK. We are extremely grateful to all funders and thank them for their long-standing generosity in support of the Climate, Forests, Ocean and Wildlife (Asian big cats, Pangolin and Elephant) programmes of work.

Income from major institutional funders represented a significant proportion of our income during 2023; funders include the UK Illegal Wildlife Trade Challenge Fund (Wildlife and Intelligence & Investigations), the US Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL) (Wildlife), the Norwegian Agency for Development Cooperation (Forests and Ocean), the Elephant Crisis Fund, EJF Philanthropies (Elephant and Pangolin), the Plastic Solutions Fund (Ocean), the Children's Investment Fund Foundation (Climate), the Swedish Postcode Foundation (Ocean), The Waterloo Foundation (Forests) and The Robert H.N.Ho Family Foundation (Asian big cats).

We are also extremely appreciative of donors to the former EIA Trust who have continued to loyally support us in 2023, including ClimateWorks Foundation, the David Shepherd Wildlife Foundation, the Ernest Kleinwort Charitable Trust, the Henocq Law Trust, John Ellerman Foundation, the Network for Social Change, Oak Foundation, the Rufford Foundation and Save the Rhino International.

## Individual giving

Since 2018, our main objective has been to consolidate unrestricted income, focusing on areas of greatest return by systematically increasing the return on investment in each income stream and reviewing the structure of the Fundraising team.

Following a more challenging year in 2022, although the economic climate and increased cost of living continued to impact on our individual supporters, 2023 was a strong year as we benefited from an increase in legacy income as some of our most committed and loyal supporters left EIA an incredibly generous final gift in their Will. We also raised more income from High-Net-Worth Individuals who are passionate about the environment and want to ensure the natural world is protected for future generations.

During 2023, we started to explore new areas of fundraising to recruit new supporters and strengthen relationships with existing supporters.

We launched the 'Win for Nature' weekly lottery, which offers supporters a new way to donate to EIA regularly, we strengthened our appeal programme by creating a digital appeal, which reached an audience of more than 125,000, and we sent out monthly updates to more than 20,000 of our digital supporters, updating them on our recent successes and informing them of other ways that they can support us.

## Looking ahead

EIA will be celebrating its 40th anniversary during 2024 and we will use this anniversary year to reflect on the successes and impact we have had over the past four decades as well as sharing our plans for the future.

We will continue to seek opportunities to develop new relationships with major funders to lay the groundwork for support in the future, to diversify our support and continue growing our income, including from smaller grant-making trusts and family foundations.

To mitigate any potential negative impact of the continued economic crisis on core funding, we will continue to focus on the stewardship of existing funders and individual supporters.

During 2024, we will launch a three-year supporter acquisition campaign using a range of public fundraising channels to recruit new regular supporters. We will also implement our new legacy marketing strategy to promote legacy giving and recruit new legacy pledgers to build on the recent success seen in this area.

While large multi-year grants are essential to ensuring our work continues, diversifying and increasing our unrestricted income is vital to develop the organisation and increase global impact. In 2024, we are therefore seeking to establish new partnerships with grant-making trusts and philanthropists willing to provide funding for the development of core elements of our work.

## Our Fundraising Practice

Our fundraising practices are in line with guidance from the Charity Commission.

**Effective planning:** Income and expenditure forecasts are produced bi-annually, based on the outcome of fundraising initiatives and applications submitted. As part of the planning process, we also monitor the return on investment of each unrestricted income stream and adjust as required. Deadlines for reports due and calls for proposals are shared with budget-holders monthly, along with future income projections and assumptions on application success.

**Supervision of fundraisers:** In 2023, our fundraising policies were reviewed and approved by the Board of Trustees, including references to the necessity to be mindful of supporters who may be vulnerable or in vulnerable circumstances. In-house fundraisers receive appropriate monthly supervision. In summer 2023, we worked with a professional fundraising organisation to conduct our telephone regular giving campaigns. The callers received training by EIA and the quality of calls was monitored.

**Protecting the assets and reputation of the organisation:** Monthly reconciliation processes are in place between Sage and our CharityCRM

fundraising database. Our ethical private funding and gift acceptance policy includes guidance on anti-money laundering regulations introduced by the Board of Trustees and guidance from the Charity Commission's Know Your Donor.

**Full compliance with fundraising laws:** Our privacy policy is available online. We are registered with the Fundraising Regulator and fundraisers are made aware of the Fundraising Regulator Code of Fundraising practice.

**Following recognised standards, being open and accountable:** Complaints are reported to the Trustees and no formal fundraising complaints were received from supporters in 2023. Our fundraising complaints policy is available on our website. We ensure the right policies are in place and understood internally. EIA UK is in compliance with the standards in the Code of Fundraising Practice. Our Year in Review publication, Annual Report and Accounts ensure our aims and achievements are clearly communicated to funders and supporters.



Registered with  
**FUNDRAISING  
REGULATOR**



# Thank you

## Institutional donors

- Funded by the U.S. Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL)
- Children's Investment Fund Foundation (CIFF)
- ClimateWorks Foundation
- David Shepherd Wildlife Foundation
- Funded by the UK Government through the Illegal Wildlife Trade Challenge Fund (DEFRA)
- EJF Philanthropies
- The Elephant Crisis Fund, an initiative by Save the Elephants and the Wildlife Conservation Network
- Ernest Kleinwort Charitable Trust
- Henocq Law Trust
- Japan Animal Welfare Society (JAWS)
- John Ellerman Foundation
- Network for Social Change
- Funded by the Government of Norway through the Norwegian Agency for Development Cooperation (Norad)
- Oak Foundation
- Pangolin Crisis Fund, an initiative by the Wildlife Conservation Network and Save Pangolins
- Plastic Solutions Fund
- Save the Rhino International
- Swedish Postcode Foundation
- The Rufford Foundation
- The Waterloo Foundation
- The Robert H. N. Ho Family Foundation

And thank-you to all our friends, individual donors and corporate supporters, including comedian and EIA Ambassador Ronni Ancona, artist Gary Hodges, Jamie at Emmerson Press, web agencies Creemedia and HappyPorch, Angela Hayes, Partner at law firm DAC Beachcroft LLP, and the professional photographers who give us pro bono access to their portfolios. We hugely appreciate you.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### Structure, governance and management

The Environmental Investigation Agency UK is a registered company limited by guarantee, number 07752350, incorporated on 25 August 2011. It was registered as a charity – number 1182208 – on 26 February 2019 and produces its annual reports under the provisions of FRS 102 and the Charity SORP.

Prior to being registered as a charity, EIA UK operated as a not-for-profit company and worked collaboratively with EIA Trust until the Trust was wound up and closed. The latter's assets were transferred by deed to EIA UK. Previous EIA UK annual reports can be seen on the Companies House website.

EIA UK was established under a memorandum and articles of association which established the objects and powers of the company and is governed under its articles of association. The articles were revised in 2019.

The Trustees' report has been produced under the provisions of FRS 102, the Charity SORP, to comply with best practice.

The Trustees who served during the year and up to the date of the report are listed on page 2.

The Trustees have no beneficial interest in the charity.

The Trustees have the power to appoint or to co-opt new members to the Board by an ordinary resolution. New trustees are recruited by advertising widely and through a competitive recruitment process. The induction process for new trustees includes provision of key information about the company, its operations and the Trustees' responsibilities.

The objects and purposes are described elsewhere in this report. To achieve our charitable purposes, the Trustees take into account the Charity Commission public benefit guidance when making any decision relevant to it. The Trustees meet to set the strategic direction for the charity to review and agree the campaign and organisational plans drawn up by the Executive Team and to actively manage the key risks faced.

The Finance Committee met 10 times in the year to review financial performance, audit and risk management. Following an organisational review, it was agreed for the Finance Committee to meet quarterly in future to enhance its focus

on deliverables and to make better use of Finance department time. The Board of Trustees reviews governance and policies to ensure the charity is compliant and robust.

To set remuneration of key staff, comparisons are made with the remuneration of staff in similar roles at other charities of similar size.

#### **Equality, Diversity and Inclusion Committee**

As in the past, Equality, Diversity and Inclusion (EDI) has continued to be an important focus for EIA.

The EDI Committee has met bi-monthly to allow for action and feedback to and from staff in between meetings. The Committee continued to have representation from different staff levels, Trustees and volunteers.

EDI will remain a focus in 2024, but EIA has restructured and responsibility for EDI now sits with the Strategic Co-ordination Group.

### Financial review

#### **Results for the year**

EIA had another successful year in 2023, thanks to the continued generosity of our supporters. The total income raised during the year amounted to £5,960,004, an increase of 12 per cent compared to the previous year. Although restricted grant income continues to be the main source of income for the charity, there was a significant increase in donations from individual supporters in 2023.

Unrestricted income from donations and legacies increased by £908,422 during the year and accounted for 24 per cent of total income in 2023, compared to nine per cent in 2022. Legacy income receivable amounted to £338,303 (2022: £69,547), a testament to the loyalty of our supporters. All legacy income included in the 2023 Financial Statements has been received at the time of reporting.

The donations from individual supporters include a donation of £550,000 from a single supporter, with additional Gift Aid in the sum of £137,500. This significantly boosted the unrestricted funds received during the year and enabled the charity to continue with its invaluable work, especially for those campaigns that had income shortages in the year.

Included within Donations and Legacies are gifts in kind valued at £58,370 (2022: £81,500).

**TRUSTEES' REPORT**FOR THE YEAR ENDED 31 DECEMBER 2023

---

Grant income receivable was £4,501,248, a decrease of six per cent compared to the prior year. Three long-standing funders awarded reduced grants or no funding support in 2023. Following a review of their long-term funding strategy, The BAND Foundation ended its funding support for EIA. A substantial grant from The Foreign, Commonwealth and Development Office ended in 2022 and there were no requests for submission of funding proposals for 2023/24 activities, as was the norm. The Oak Foundation revised its offer of funding over a longer period, but at a reduced annual amount receivable. Grant funding is also characterised by a cycle of grants ending during the year, while others start. A notable grant of £884,232 was secured from The Children's Investment Fund Foundation, a long-term supporter of our work on the Climate Campaign. New grants were also secured from Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, Save the Rhino, The Waterloo Foundation, Japan Animal Welfare Society and Lilongwe Wildlife Trust.

Although there was a slight reduction to grant income in 2023 due to the factors highlighted above, the charity is continually looking to diversify its funding portfolio and is confident that adequate funding will be secured for future periods.

A full list of the restricted grant donors is available in Note 2(v) in the Notes to the Financial Statements. EIA is grateful to all donors that have enabled its invaluable work to continue during the year and beyond.

Total expenditure during the year amounted to £5,311,516, an increase of 10 per cent on 2022. The cost of raising funds increased significantly mainly due to the recruitment of three new members of staff for the Trusts and Statutory Funding and Individual Giving Programmes. Other fundraising costs including the support costs allocated to fundraising activities also increased during the year.

Overall, the expenditure on charitable activities increased by eight per cent, with a marked increase in the amount charged to unrestricted funds. At least £205,226 of project expenditure that would ordinarily be charged to restricted grants was charged to unrestricted funding, attributable largely to a key grant that ended in 2022.

Except for staff salaries, there was a reduction in direct project costs, especially on grants payable to implementing partners, which are dependent on grant receipts. For instance, the grant from

The Foreign, Commonwealth and Development Office which ended in 2022 accounted for 35 per cent of the total grants payable in that year.

The charity continued to grow in 2023, with the staff count at 62 compared to 51 in the previous year. Staff were awarded a five per cent inflationary pay increase in January 2023. Other staff costs also increased, reflecting the cost of recruitment, training and providing equipment for new staff.

Included in the expenditure on charitable activities are support and governance costs amounting to £936,347 (2022: £702,704). The increase is primarily due to staff costs but also the increase in the general cost of goods and services.

Thanks to the generosity of the landlord, the charity continues to benefit from a stable rent bill. However, the cost of the premises increased due to rates payable in 2023, compared to none in 2022 due to the COVID-19 additional relief fund awarded by the council.

The additional fee charged during the 2022 audit for undertaking extra work arising from the changes to International Standards on Auditing, was incorporated into the audit fees for 2023, plus an inflationary increase for audit and other services.

The administration and management of staff working remotely continues to be a challenge and has resulted in an increase in payroll administration costs.

Reported expenditure includes the sum of £58,370 representing gifts in kind, comprising of Google advertising grants valued at £55,870 and legal services provided by DAC Beachcroft LLP at £2,500.

Total income during the year exceeded the total resources expended, resulting in a net movement in funds of £648,488. The charity's total net assets amounted to £3,272,905 as at 31 December 2023, consisting of restricted reserves at £1,984,984 and unrestricted reserves in the sum of £1,287,921, of which £629,000 is designated for specific purposes over the next two years.

The Notes to the Financial Statements provide further details on the figures presented on the Statement of Financial Activities and the Balance Sheet as at 31 December 2023.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### Gifts in Kind

Donations and legacies received during the period include Gifts in Kind to the value of £58,370. This comprises free Google advertising grants and pro-bono legal services provided during the year.

### Value of volunteers

The Trustees would like to pay tribute to our volunteers for their time, support and commitment. They make a significant contribution to the work and success of the organisation. Volunteers continued to support the work of the charity during the period. At least 12 volunteers helped with our research, data input and analysis, translations, archiving and general administration.

It is inherently difficult to measure the true value associated with this support and therefore a monetary value for volunteer time has not been included in these financial statements.

### Details of reserves

As at 31 December 2023, total reserves held by the charity amounted to £3,272,905. This consisted of unrestricted reserves in the sum of £1,287,921, of which the free reserves amounted to £601,392. As highlighted in note 13, £629,000 of the unrestricted reserves has been designated for specific purposes over the next two years. Restricted reserves totalled £1,984,984.

The objective of the unrestricted free reserve is to maintain sufficient unrestricted general funds to meet all of EIA UK's existing liabilities in the event of an unforeseen and/or catastrophic development within the organisation.

Consequently, the reserves policy focuses on the need to maintain free reserves in unrestricted funds at a level that equates to between three to six months' of unrestricted operational expenditure, the definition of which, has been revised, including the operational support costs funded by restricted funds. At present, this is between £416,000 and £832,000. The Trustees consider that at these levels, EIA UK would retain sufficient funds to enable it to respond to changes in operations and to adequately cover the financial impact of any adverse development within EIA UK.

The unrestricted free reserves reported as at 31 December 2023 are above the free reserves range indicated in the Board's policy. It is noted that included in the accrued income, legacy income totals £163,048. The income recognition criteria of the charity SORP may lead to instances where this income is included in the current year results but not received until after the year end, which

impacts on our income and therefore reserves, but we do not feel it is prudent to spend the money until there is more certainty about the likely timing of receipt.

The organisation's organisational review, which is ongoing, is funded by free reserves, including any structural changes that may be implemented as a result of the review. As is usual, while external funding is awaited, some campaigns have received support from the unrestricted free reserves during the period and will do so in 2024. The Trustees continue to receive and review recommendations from senior leaders on potential organisational investments that would benefit the development of our work.

### Going concern

During the year, EIA UK's financial stability has not only been maintained but has been significantly enhanced. Although the direct impact of COVID-19 has now mostly disappeared for the organisation, work practices have evolved since the pandemic, with the result of much more flexible working arrangements being in place

As a result, most staff continue to work from home at least part of the week. A desk booking app has been set up to effectively manage desk occupancy as there are fewer desks in the office than prior to the pandemic.

A fortnightly newsletter is produced and circulated, including office updates and campaign news, introducing new staff, staff photos and jokes. All-staff meetings were held in January and July 2023, focused on campaign and office updates as well as development of the structural review.

As is highlighted in the campaign reports, EIA's work has continued very successfully with remarkable achievements. The Trustees sincerely thank all EIA UK staff for their dedication, tenacity and commitment to achieving EIA's goals.

The Trustees much appreciate EIA UK's loyal regular donors for their continued support and it is heartening to see such significant increases in donations and the subsequent increase in Gift Aid. As always, budget-holders maintain a dialogue with funders regarding progress and changes to activities. The Trustees sincerely thank donors for their support and flexibility with respect to grant spending.

EIA UK has continued to fulfil its aims and objectives with regular assessments and monitoring of income and expenditure, showing that the organisation has the ability to continue as a going concern.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

---

With respect to the reserves position, Trustees have a reasonable expectation that EIA UK has adequate resources and certainty of future income to continue in operation for a period of at least 12 months from the approval of the financial statements.

Accordingly, they have adopted the going-concern basis in preparing the annual report and accounts.

### **Risks**

The Trustees regularly review the risks facing the organisation. A wide-ranging Risk Register has been established and its review is a standing item of the meetings of the Trustees the Finance Committee (of which the Senior Management Team are members) and to ensure appropriate control systems are in place. It is updated as required. Where appropriate and possible, systems or procedures have been established to mitigate the risks the company faces.

During 2023, the Trustees ensured regulatory compliance by reviewing the current governance framework together with any additional regulations from the Charity Commission and requirements of the Fundraising Regulator. We benchmark ourselves against the Charity Governance Code.

A timetable for reviewing policies by the Board of Trustees is in place. This, combined with regular review of governance, reduces the risk to the organisation.

Those considered top risks are listed on page 36

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Risk	Action taken
Income not sufficient to cover outgoings	<p>Strategies and accompanying budgets reviewed and approved by Trustees each year and include three-year projections.</p> <p>Fundraising team ensures raising required income is realistic and required reporting on progress is undertaken.</p> <p>Spending commitments are not made unless sufficient funds are available.</p>
Insufficient unrestricted free reserves to meet EIA UK's liabilities in the event of unforeseen and/or catastrophic events	<p>Strategy to monitor free reserves is in place to ensure they are within the target range.</p> <p>Particular attention is paid to the reserves balances during review of the Management Accounts.</p>
Inadequate financial controls and compliance with regulatory requirements inhibit funding of EIA's work, furtherance of its objectives and can cause reputational damage	<p>The Finance Committee, of which three Trustees are members, meets up to 10 times during the year to review income and expenditure and factors that may impact the financial stability.</p> <p>Trustees regularly monitor income and expenditure against the agreed budget and strategies for the year.</p> <p>The Trustees ensure governance and policies are fit for purpose and are reviewed according to an agreed timetable.</p> <p>Compliance with regulatory requirements is frequently reviewed.</p> <p>Compliance with GDPR is reviewed annually and based on ICO guidance.</p>
Risks (security, injury, illness, death) associated with challenging environments in which campaigns work is often carried out	<p>"Life Comes First" policy risk assessments for operations. A travel safety system is in place to ensure the organisation meets its duty of care for staff travelling overseas. Pre-trip risk assessments carried out.</p> <p>Comprehensive travel insurance provision and on-the-ground practical help in place.</p>
COVID-19 impact on staff and operations	<p>Although the impact of COVID -19 has mostly been eliminated with respect to EIA's activities, we will continue to follow Government guidance and staff have worked from home where appropriate.</p> <p>Health and safety measures have been introduced in the office to reduce risk of infection.</p> <p>Regular updates, communications and welfare support is provided.</p> <p>The Senior Management Team holds monthly meetings, including discussion on any situation relating to COVID-19.</p> <p>Business continuity plan in operation and includes collaborative discussion with funders.</p>
Risk of legal action in response to EIA publications	<p>Reports and other key campaign documents are checked by libel lawyers before publication.</p> <p>All reports are fact-based, with facts carefully verified.</p>
Health and safety of staff	<p>Health and safety is a key priority for the charity and a Health and Safety report is a standing item on the Trustees' meeting agendas.</p>
Lack of succession planning causes harm to the organisation	<p>Succession planning by members of the Board of Trustees is in place. Structural review being undertaken.</p>
Fraud and cyber attacks	<p>Sound financial controls in place and described in the comprehensive and updated Finance Manual.</p> <p>The Finance Manual is provided to all staff who must confirm they have read it.</p> <p>A cyber-attack prevention and response strategy is in place.</p>

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### Statement of responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statement in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting 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 statement
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of EIA UK and enable them to ensure that the financial statements comply with the Companies Act 2005. They are also responsible for safeguarding the assets of the company 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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### **Relationships with related parties and other organisations**

EIA UK works in cooperation with EIA US Inc with respect to its campaigns. A Trustee of EIA UK is also a Director of EIA US Inc.

EIA Netherlands, a company incorporated on 21 January 2013, was activated in the Hague by EIA UK in 2021. One Trustee and two employees of EIA UK are directors of the company.

EIA UK collaborates with NGOs around the world to advance its work in the most cost-efficient way to achieve its aims.

On behalf of the Board:

**Paul Townley (Trustee)**

**29 July 2024**

# INDEPENDENT AUDITORS' REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2023

### Independent auditors' report

#### Opinion

We have audited the financial statements of Environmental Investigation Agency UK (the charitable company) for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its 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.

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

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

## 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

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

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 37, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees
- conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial statements,

including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

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 is detailed below.

The objectives of our audit in respect of fraud are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation
- we obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance
- we assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance
- we enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations

- based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

### **Use of our report**

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

**Neil Finlayson (Senior Statutory Auditor) for and on behalf of Moore Kingston Smith LLP, Statutory Auditor**

**31 July 2024**

**9 Appold Street  
London  
EC2A 2AP**

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
<b>Income and endowments from</b>							
Donations & Legacies	2(i)	1,402,376	37,109	1,439,485	493,954	8,116	502,070
Income from other trading activities	2(ii)	6,089	-	6,089	-	-	-
Investment Income	2(iii)	13,032	-	13,032	1,142	-	1,142
Income from charitable activities	2(v)	-	4,501,248	4,501,248	-	4,812,317	4,812,317
Other Income	2(iv)	150	-	150	375	9,474	9,849
<b>Total income and endowments</b>		<b>1,421,647</b>	<b>4,538,357</b>	<b>5,960,004</b>	<b>495,471</b>	<b>4,829,907</b>	<b>5,325,378</b>
<b>Expenditure on</b>							
Expenditure on Raising Funds	3	323,817	-	323,817	209,589	-	209,589
Charitable Activities	4	707,936	4,279,763	4,987,699	279,855	4,352,492	4,632,347
<b>Total Resources Expended</b>		<b>1,031,753</b>	<b>4,279,763</b>	<b>5,311,516</b>	<b>489,444</b>	<b>4,352,492</b>	<b>4,841,936</b>
<b>Net income/(expenditure)</b>		<b>389,894</b>	<b>258,594</b>	<b>648,488</b>	<b>6,027</b>	<b>477,415</b>	<b>483,442</b>
<b>Transfers</b>							
Transfers between funds		11,222	(11,222)	-	12,618	(12,618)	-
<b>Net Income before other recognised gains and losses</b>		<b>401,116</b>	<b>247,372</b>	<b>648,488</b>	<b>18,645</b>	<b>464,797</b>	<b>483,442</b>
<b>Other recognised gains/losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>401,116</b>	<b>247,372</b>	<b>648,488</b>	<b>18,645</b>	<b>464,797</b>	<b>483,442</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		886,805	1,737,612	2,624,417	868,160	1,272,815	2,140,975
<b>Total funds carried forward</b>		<b>1,287,921</b>	<b>1,984,984</b>	<b>3,272,905</b>	<b>886,805</b>	<b>1,737,612</b>	<b>2,624,417</b>

## BALANCE SHEET

### AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible Assets	8	45,279	28,593
		45,279	28,593
<b>Current assets</b>			
Debtors	9	413,437	589,350
Short term investments	15	550,000	550,000
Cash at bank and in hand	16	2,715,500	2,013,721
		3,678,937	3,153,071
<b>Liabilities:</b> amounts falling due within one year			
Creditors	10	(451,311)	(557,247)
		(451,311)	(557,247)
<b>Net current assets</b>		3,227,626	2,595,824
<b>Total assets less current liabilities</b>		<b>3,272,905</b>	<b>2,624,417</b>
<b>Funds</b>			
Unrestricted	12	658,921	886,805
Designated funds	13	629,000	
Restricted	11	1,984,984	1,737,612
<b>Total funds</b>		<b>3,272,905</b>	<b>2,624,417</b>

The Financial Statements have been prepared in accordance with the provisions applicable to the Small Companies Regime and in accordance with the Companies Act 2006 relating to small companies and with FRS 102 (1A) the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Financial Statements were approved by the Board of Directors on 29 July 2024 and signed on their behalf by:

John Stephenson (Chair, Board of Trustees)

Paul Townley (Trustee)

**Company No: 07752350**

**STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
<b>Net cash provided by (used in) operating activities</b>	739,389	604,475
<b>Cash flows from investing activities:</b>		
Purchase of property, plant and equipment	(37,610)	(21,873)
Net additions to current asset investments	-	-
<b>Net cash provided by (used in) investing activities</b>	<b>(37,610)</b>	<b>(21,873)</b>
Change in cash and cash equivalents in the reporting period	701,779	582,602
Cash and cash equivalents at the beginning of the reporting period	2,013,721	1,431,119
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,715,500</b>	<b>2,013,721</b>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
<b>Operating surplus/(deficit)</b>	648,488	483,442
<b>Adjustments for:</b>		
Depreciation charges	20,924	20,137
(increase)/decrease in debtors	175,913	(61,817)
increase/(decrease) in creditors	(105,936)	162,713
<b>Net cash provided by (used in) operating activities</b>	<b>739,389</b>	<b>604,475</b>
<b>Analysis of cash and cash equivalents and net debts</b>		
Cash in hand		
Opening balance	2,013,721	1,431,119
Increase/(decrease) in cash	701,779	582,602
<b>Total</b>	<b>2,715,500</b>	<b>2,013,721</b>

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### Statutory Information

Environmental Investigation Agency UK is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered address is 62-63 Upper Street, London N1 0NY. It was registered as a charity, number 1182208 with effect from 26 February 2019.

## 1. Accounting policies

### Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) including Update Bulletin 2. The charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

The EIA UK Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the company to continue as a going-concern. The Trustees have given due consideration to the current global economic challenges and are confident that with the continued support of its loyal supporters and donors, the charity will accomplish its goals. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements.

The Trustees are confident that the charity has adequate resources to continue in operational existence for the foreseeable future, meeting its obligations as they fall due, and that therefore the going concern basis continues to be appropriate.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound. The financial statements have been prepared on the historical cost convention.

The principal accounting policies adopted are set out below:

#### Income

Income is included on an accruals basis. It includes grants and donations and invoiced sales of goods and services, excluding value added tax.

#### (i) Grants and donations

Grants and donations are accounted for in the year in which they are receivable.

Statutory grants are accounted for when there is evidence of entitlement to the funds, receipt is probable, and the amount can be measured reliably.

Other grants are recognised when receivable unless performance-related conditions apply, in which case the grant is recognised when the conditions for receipt have been complied with.

Grants relating to future periods are deferred and recognised in those future accounting periods that they relate to.

#### (ii) Legacies

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable, and the amount of the legacy receivable can be measured reliably. Where entitlement

to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

#### (iii) Interest

Bank interest is recognised on a receivable basis.

#### (iv) Merchandise and film sales

Income from commercial trading activities is recognised as earned, as the related goods and services are provided.

#### (v) Foreign currencies

Transactions in foreign currencies are translated at the exchange rates ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet dates. All exchange differences are dealt with through the Statement of Financial Activities.

#### (vi) Tangible fixed assets and depreciation

Depreciation is calculated to write down the cost less estimated residual value of tangible fixed assets held for charitable use by equal annual instalments over their expected useful economic lives. The rates generally applicable on a straight-

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

line basis are:

Furniture – 25 per cent

Equipment – 33 per cent

Field equipment – 50 per cent

All tangible fixed assets costing more than £500 are capitalised at their cost to the organisation.

### (vii) Leasing commitments

Rentals payable under operating leases, including any lease incentives received, are charged against income on a straight-line basis over the lease term, except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### (viii) Other financial instruments

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

### Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

### Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

### (ix) Taxation

The Charity's income primarily comprises grants and donations which are not subject to tax and therefore there is no tax liability arising in the year.

### Expenditure

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (cost of generating funds)
- expenditure incurred directly to the fulfilment of the charitable objectives.

Charitable expenditure comprises all the expenditure incurred in furtherance of the charitable objectives and is analysed between:

- grants payable in the furtherance of the charitable objectives
- costs of charitable activities

- support costs in furtherance of the charitable activities.

Support costs comprise all other overhead costs for the running of the organisation in fulfilment of its charitable objectives. These costs are apportioned on a reasonable basis as determined by the Trustees.

### (x) Value Added Tax

The Charity is not registered for VAT and accordingly, where applicable, all expenditure incurred is inclusive of VAT.

### (xi) Grants payable

Grants are recognised when they become due for payment. Included within the Statement of Financial Activities is the cost of grant instalments that are payable to implementing partner organisations.

### (xii) Fund accounting

Designated funds are unrestricted funds earmarked for particular purposes. The aim and use of the fund is set out in the reserves policy and the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on general charitable objectives.

Restricted funds are donations received from a donor who has specified a particular project or area of work to which the donation should be allocated.

### Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have the most significant effect on amounts recognised in the financial statements.

Depreciation and amortisation charges are based on the estimated useful life of the assets held

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable, and the amount of the legacy receivable can be measured reliably.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

<b>2 ANALYSIS OF INCOME</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>(i) Donations &amp; Legacies</b>				
Legacies	338,303	-	338,303	69,547
Donations	1,005,703	37,109	1,042,812	351,023
Gifts in Kind	58,370	-	58,370	81,500
	<b>1,402,376</b>	<b>37,109</b>	<b>1,439,485</b>	<b>502,070</b>
Gifts in kind comprises Google advertising valued at £81,500.				
<b>(ii) Activities for generating funds</b>				
Film sales and other related activities	6,089	-	6,089	-
<b>(iii) Investment income</b>				
Bank Interest	13,032	-	13,032	1,142
<b>(iv) Other income</b>				
Business income - provision of consultancy services	150	-	150	9,849

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### (v) Project Grants

##### Year to 31 December 2023

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Intelligence/ Investigations	Wildlife	2023
	£	£	£	£	£	£	£	£	£	£
Alan Turing Institute	3,758									<b>3,758</b>
Bureau of International Narcotics and Law Enforcement Affairs									510,655	<b>510,655</b>
Centre for Biological Diversity		761								<b>761</b>
Centre for International Environmental Law*			171,224							<b>171,224</b>
Children's Investment Fund Foundation				884,232						<b>884,232</b>
ClimateWorks Foundation (KCEP PL & MF)				84,739						<b>84,739</b>
David Shepherd Wildlife Foundation	20,000						30,000			<b>50,000</b>
Department for Environment, Food & Rural Affairs	228,980							54,418	252,784	<b>536,182</b>
Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ) GmbH					43,569					<b>43,569</b>
EIA US		48,491				189,426				<b>237,917</b>
EJF Philanthropies					63,898					<b>63,898</b>
Elephant Crisis Fund					38,862					<b>38,862</b>
Ernest Kleinwort Charitable Trust	60,000									<b>60,000</b>
Japan Animal Welfare Society		10,000								<b>10,000</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**(v) Project Grants (cont'd)****Year to 31 December 2023**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Intelligence/ Investigations</b>	<b>Wildlife</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
John Ellerman Foundation		64,159								<b>64,159</b>
Lilongwe Wildlife Trust								30,896		<b>30,896</b>
Norwegian Agency for Development Cooperation		151,736								<b>151,736</b>
Oak Foundation					40,543					<b>40,543</b>
Plastic Solutions Fund			272,539							<b>272,539</b>
Roger Raymond Trust		10,000								<b>10,000</b>
Royal United Services Institute					2,932			1,335		<b>4,267</b>
Rufford Foundation	25,000				25,000					<b>50,000</b>
Save the Rhino International	30,024									<b>30,024</b>
Schwab Charitable Fund				460,778						<b>460,778</b>
Sequoia Climate Fund				419,161						<b>419,161</b>
Swedish Postcode Lottery		109,201								<b>109,201</b>
Waterloo Foundation						70,000				<b>70,000</b>
WWF								3,890		<b>3,890</b>
Zero Waste Europe		88,257								<b>88,257</b>
	<b>367,762</b>	<b>482,605</b>	<b>443,763</b>	<b>1,848,910</b>	<b>214,804</b>	<b>259,426</b>	<b>30,000</b>	<b>90,539</b>	<b>763,439</b>	<b>4,501,248</b>

\* EIA is a sub-grantee on a grant funded by Bloomberg Philanthropies

\*\* A funding initiative under the Wildlife Conservation Network

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### (v) Project Grants (cont'd)

##### Year to 31 December 2022

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Anti-Money Laundering	Wildlife	2022
	£	£	£	£	£	£	£	£	£	£
Alan Turing Institute	17,742									<b>17,742</b>
BAND Foundation					108,885					<b>108,885</b>
Big Cat Rescue	6,773									<b>6,773</b>
Bureau of International Narcotics and Law Enforcement Affairs									466,604	<b>466,604</b>
Center for International Environmental Law*			81,691							<b>81,691</b>
ClimateWorks Foundation (KCEP PL & MF)				84,739						<b>84,739</b>
David Shepherd Wildlife Foundation	17,500						44,910			<b>62,410</b>
Department for Environment, Food & Rural Affairs	206,199						(9)	45,554	193,742	<b>445,486</b>
EIA US		35,000				228,891				<b>263,891</b>
EJF Philanthropies					39,315					<b>39,315</b>
Elephant Crisis Fund					111,105					<b>111,105</b>
Ernest Kleinwort Charitable Trust	60,000									<b>60,000</b>
Foreign, Commonwealth & Development Office						1,001,664				<b>1,001,664</b>
John Ellerman Foundation		73,266								<b>73,266</b>
Network for Social Change								8,100		<b>8,100</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### (v) Project Grants (cont'd)

##### Year to 31 December 2022

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Anti-Money Laundering	Wildlife	2022
	£	£	£	£	£	£	£	£	£	£
Norwegian Agency for Development Cooperation		5,672								5,672
Oak Foundation					150,000					150,000
Pangolin Crisis Fund**					5,308		68,437		36,373	110,118
Plastic Solutions Fund			355,828							355,828
Royal United Services Institute					6,500					6,500
Rufford Foundation	25,009				24,991					50,000
Schwab Charitable Fund				428,466						428,466
Sequoia Climate Fund				643,490						643,490
Swedish Postcode Lottery		159,160								159,160
Zero Waste Europe		71,412								71,412
	<b>333,223</b>	<b>344,510</b>	<b>437,519</b>	<b>1,156,695</b>	<b>446,104</b>	<b>1,230,555</b>	<b>113,338</b>	<b>53,654</b>	<b>696,719</b>	<b>4,812,317</b>

\* EIA is a sub-grantee on a grant funded by Bloomberg Philanthropies

\*\* A funding initiative under the Wildlife Conservation Network

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

<b>3</b>	<b>RAISING FUNDS</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Fundraising and Publicity	262,490	176,706
	Support Costs	61,327	32,883
	<b>Total</b>	<b>323,817</b>	<b>209,589</b>

<b>4 (i)</b>	<b>CHARITABLE ACTIVITIES</b>				
	The amount spent on charitable activities is analysed across projects as follows:				
	<b>Year to 31 December 2023</b>			<b>2023</b>	
		<b>Support &amp; Governance</b>	<b>Grants Payable</b>	<b>Direct Expenditure</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Tigers	45,563	-	188,117	<b>233,680</b>
	Tigers (DEFRA)	44,536	53,088	140,258	<b>237,882</b>
	Pangolins	29,229	-	118,494	<b>147,723</b>
	Intelligence & Investigations	27,540	1,450	115,434	<b>144,424</b>
	Elephants	82,543	-	344,508	<b>427,051</b>
	Wildlife - INL	104,049	104,248	342,933	<b>551,230</b>
	Wildlife - Defra West & Central Africa	46,731	8,326	193,438	<b>248,495</b>
	Wildlife - Other	1,574	-	7,556	<b>9,130</b>
	Ocean	48,132	-	197,098	<b>245,230</b>
	Ocean (Global Plastics)	98,395	75,500	358,463	<b>532,358</b>
	Ocean (Waste Trade)	28,351	21,750	101,401	<b>151,502</b>
	Ocean (Norad)	23,318	-	104,366	<b>127,684</b>
	Climate - CIFF	33,180	-	142,311	<b>175,491</b>
	Climate - CWF	18,624	-	77,364	<b>95,988</b>
	Climate - Sequoia Climate Fund	120,212	262,000	279,841	<b>662,053</b>
	Climate - Schwab Charitable Fund	86,330	260,000	133,081	<b>479,411</b>
	Forests - FCDO	35,971	-	148,856	<b>184,827</b>
	Forests - NORAD (2021/25 Year 1)	50,092	54,691	162,447	<b>267,230</b>
	Forests - Waterloo	11,977	35,521	18,812	<b>66,310</b>
	<b>Total</b>	<b>936,347</b>	<b>876,574</b>	<b>3,174,778</b>	<b>4,987,699</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### CHARITABLE ACTIVITIES (cont'd)

Year to 31 December 2022	2022			
	Support & Governance	Grants Payable	Direct Expenditure	Total
	£	£	£	£
Tigers	25,570	7,013	129,927	162,510
Tigers (DEFRA)	33,336	61,898	124,195	219,429
Pangolins	15,617	(10)	81,675	97,282
Intelligence & Investigations	8,493	7,972	37,834	54,299
Elephants	70,020	-	374,553	444,573
Wildlife - INL	76,448	74,411	339,597	490,456
Wildlife - Defra West & Central Africa	22,049	8,084	104,687	134,820
Wildlife - Other	10,227	5,500	56,227	71,954
Ocean	30,399	-	160,314	190,713
Ocean (Global Plastics)	47,827	33,000	232,773	313,600
Ocean (Waste Trade)	1,380	-	7,623	9,003
Ocean (Norad)	990	-	5,301	6,291
Climate - CIFF	28,279	-	154,685	182,964
Climate - CWF	4,091	-	21,606	25,697
Climate - Sequoia Climate Fund	67,713	239,027	165,863	472,603
Climate - Schwab Charitable Fund	63,849	263,000	114,825	441,674
Forests - FCDO	160,559	402,177	516,893	1,079,629
Forests - NORAD (2021/25 Year 1)	35,857	61,416	137,577	234,850
<b>Total</b>	<b>702,704</b>	<b>1,163,488</b>	<b>2,766,155</b>	<b>4,632,347</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 4(ii) Charitable Activities were funded as follows:

The expenditure below sets out the costs incurred on charitable activities disclosing the amounts funded by general unrestricted and restricted funds.

Year to 31 December 2023	Unrestricted	Restricted	2023
	£	£	£
Tigers	40,321	193,359	233,680
Tigers (DEFRA)	23,334	214,548	237,882
Pangolins	25,638	122,085	147,723
Intelligence & Investigations	46,908	97,516	144,424
Elephants	73,625	353,426	427,051
Wildlife - INL	54,377	496,853	551,230
Wildlife - Defra West & Central Africa	11,499	236,996	248,495
Wildlife - Other	1,574	7,556	9,130
Ocean	45,845	199,385	245,230
Ocean (Global Plastics)	28,695	503,663	532,358
Ocean (Waste Trade)	9,725	141,777	151,502
Ocean (Norad)	15,909	111,775	127,684
Climate - ClIFF	13,309	162,182	175,491
Climate - CWF	5,153	90,835	95,988
Climate - Sequoia Climate Fund	42,918	619,135	662,053
Climate - Schwab Charitable Fund	27,157	452,254	479,411
Forests - FCDO	177,319	7,508	184,827
Forests - NORAD (2021/25 Year 1)	54,784	212,446	267,230
Forests - Waterloo	9,846	56,464	66,310
<b>Total</b>	<b>707,936</b>	<b>4,279,763</b>	<b>4,987,699</b>

Year to 31 December 2022	Unrestricted	Restricted	2022
	£	£	£
Tigers	19,968	142,542	162,510
Tigers (DEFRA)	15,296	204,133	219,429
Pangolins	9,462	87,820	97,282
Intelligence & Investigations	10,665	43,634	54,299
Elephants	27,883	416,690	444,573
Wildlife - INL	23,851	466,605	490,456
Wildlife - Defra West & Central Africa	(1,366)	136,186	134,820
Wildlife - Other	5,318	66,636	71,954
Ocean	23,467	167,246	190,713
Ocean (Global Plastics)	10,745	302,855	313,600
Ocean (Waste Trade)	237	8,766	9,003
Ocean (Norad)	619	5,672	6,291
Climate - ClIFF	5,388	177,576	182,964
Climate - CWF	850	24,847	25,697
Climate - Sequoia Climate Fund	6,961	465,642	472,603
Climate - Schwab Charitable Fund	6,855	434,819	441,674
Forests - FCDO	84,678	994,951	1,079,629
Forests - NORAD (2021/25 Year 1)	28,978	205,872	234,850
<b>Total</b>	<b>279,855</b>	<b>4,352,492</b>	<b>4,632,347</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

4(iii)	SUPPORT COSTS	Staff	IT	Premises	Office Costs & Sundries	Governance	2023	2022
		£	£	£	£	£	£	£
	Tigers	25,466	1,718	6,375	11,042	961	<b>45,562</b>	<b>25,571</b>
	Tigers (DEFRA)	26,174	1,766	4,258	11,349	989	<b>44,536</b>	<b>33,337</b>
	Pangolins	16,041	1,082	4,545	6,956	605	<b>29,229</b>	<b>15,615</b>
	Intelligence & Investigations	15,823	1,068	3,191	6,861	597	<b>27,540</b>	<b>8,493</b>
	Elephants	46,638	3,146	10,775	20,223	1,761	<b>82,543</b>	<b>70,019</b>
	Wildlife - INL	60,537	4,084	10,892	26,249	2,287	<b>104,049</b>	<b>76,447</b>
	Wildlife - Defra West & Central Africa	27,314	1,843	4,698	11,844	1,032	<b>46,731</b>	<b>22,050</b>
	Wildlife - Other	1,023	69	-	443	39	<b>1,574</b>	<b>10,227</b>
	Ocean	26,682	1,800	7,072	11,570	1,008	<b>48,132</b>	<b>30,399</b>
	Ocean (Global Plastics)	58,747	3,963	7,992	25,474	2,219	<b>98,395</b>	<b>47,827</b>
	Ocean (Waste Trade)	16,671	1,125	2,696	7,229	630	<b>28,351</b>	<b>1,380</b>
	Ocean (Norad)	14,129	953	1,576	6,126	534	<b>23,318</b>	<b>991</b>
	Climate - CIFF	19,265	1,300	3,533	8,354	728	<b>33,180</b>	<b>28,279</b>
	Climate - CWF	10,473	707	2,508	4,542	396	<b>18,626</b>	<b>4,090</b>
	Climate - Sequoia Climate Fund	73,351	4,949	7,335	31,806	2,771	<b>120,212</b>	<b>67,714</b>
	Climate - Schwab Charitable Fund	53,213	3,590	4,443	23,074	2,010	<b>86,330</b>	<b>63,850</b>
	Forests - FCDO	20,151	1,360	4,962	8,738	761	<b>35,972</b>	<b>160,558</b>
	Forests - NORAD (2021/25 Year 1)	29,395	1,983	4,857	12,746	1,110	<b>50,091</b>	<b>35,857</b>
	Forests - Waterloo	7,355	496	658	3,189	278	<b>11,976</b>	<b>-</b>
	Total support costs charged to charitable activities	548,448	37,002	92,366	237,815	20,716	936,347	702,704
	Total support costs charged to fundraising activities	35,534	2,397	6,645	15,409	1,342	61,327	32,883
	<b>Total Support Costs</b>	<b>583,982</b>	<b>39,399</b>	<b>99,011</b>	<b>253,224</b>	<b>22,058</b>	<b>997,674</b>	<b>735,587</b>

Support costs are allocated on the basis of expenditure ratios and staff numbers where appropriate.

Support costs include donated services recognised as Gifts in Kind in the sum of £58,370 for google advertising grants and legal services.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

4(iv)	GOVERNANCE COSTS	2023 £	2022 £
	Audit costs - fees for the current year	17,670	14,454
	Audit costs - in respect of other fees	-	1,920
	Legal and professional fees	1,458	1,350
	Other consultancy costs	2,872	2,990
	Trustees' expenses	58	2,587
	<b>Total</b>	<b>22,058</b>	<b>23,301</b>

Governance costs are allocated within support costs and charged to charitable and fundraising activities.

4(v)	GRANTS PAYABLE	2023 £	2022 £
	The following material grants were paid during the year:		
	Africa Nature Investors (ANI) Foundation	83,356	80,147
	2Celsius	103,000	104,000
	BRIDGE	11,157	18,664
	Centre Agile	23,500	5,000
	Centre for International Environmental Law	21,750	-
	Deutsche Umwelthilfe e.V.	115,000	114,000
	Education for Nature Vietnam	32,374	32,742
	EIA US	83,000	357,899
	European Environmental Bureau	47,000	44,027
	European Environmental Citizens' Organisation for Standardisation	20,000	20,000
	Food & Water Watch	94,000	95,000
	Fundación Ecología y Desarrollo (ECODES)	20,000	20,000
	Justice for Wildlife Malaysia	1,450	7,971
	League for the Environment - Legambiente	20,000	20,000
	MarViVa Foundation	52,000	28,000
	Natural Resource Conservation Network	-	(10)
	Telapak	79,055	152,030
	WildAid	29,218	7,849
	Wildlife Friends Foundation of Thailand	20,714	36,169
	ZERO	20,000	20,000
	<b>Total Grants</b>	<b>876,574</b>	<b>1,163,488</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

<b>5 NET INCOMING RESOURCES</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net incoming resources are stated after:		
Auditors' remuneration - current year	14,725	12,045
Auditors' remuneration - in respect of other services	1,215	2,725
Trustees' emoluments	-	7,130
Depreciation of fixed assets	20,924	20,137
<b>6 TRUSTEES' REMUNERATION</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trustees' emoluments	-	7,130
<p>In 2022, a trustee who had previously been remunerated as an employee, with the approval of the Charity Commission, acted in the capacity of a consultant to assist with the transition of her long-term work to a new member of staff.</p>		
<b>7 STAFF COSTS</b>	<b>No.</b>	<b>No.</b>
The average number of employees was	62	51
Staff costs including Trustees' remuneration were as follows:	<b>£</b>	<b>£</b>
<i>Staff on UK payroll</i>		
Wages and salaries	2,101,899	1,656,332
Social Security costs	221,740	186,052
Pension costs	112,537	83,907
WFH allowances	24,922	13,819
Sub Total	2,461,098	1,940,110
Other Salary Costs	486,279	395,186
Training and recruitment Costs	57,632	40,264
	<b>3,005,009</b>	<b>2,375,560</b>
Pension costs represent contributions to a personal pension scheme and payments as a result of auto enrolment.		

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

<b>7</b>	<b>STAFF COSTS (cont'd)</b>		<b>.</b>
	The number of employees with emoluments above £60,000 were:	<b>2023</b>	<b>2022</b>
	£60,000 - £69,999	3	2
	£70,000 - £79,999	1	1
	£80,000 - £89,999	1	-
	Employer's pension contribution in respect of higher paid employees in 2023 totalled £25,225 (2022: £16,649)		
	The key management personnel of the charity comprise the Executive Director and Campaigns Director. The total cost of employing key management personnel in the year was £188,384 (2022: £175,209)		
	The above staff costs include employer's national insurance costs and employer pension contributions.		
<b>8</b>	<b>FIXED ASSETS</b>	<b>2023</b>	<b>2022</b>
		<b>Furniture and Equipment £</b>	<b>Furniture and Equipment £</b>
	Cost at 1 January 2023	233,766	214,576
	Additions	37,610	21,873
	Disposals	43,993	2,683
	Cost at 31 December 2023	227,383	233,766
	Depreciation at 1 January 2023	205,173	187,719
	Charge for the period	20,924	20,137
	Disposals	43,993	2,683
	Depreciation at 31 December 2023	182,104	205,173
	Net Book Value at 31 December 2023	45,279	28,593
	Net Book Value at 31 December 2022	28,593	26,857
<b>9</b>	<b>DEBTORS</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Grants due from EIA US	-	1,826
	Other debtors	40,409	73,354
	Prepayments	43,674	20,535
	Accrued income	329,354	493,635
	<b>Total</b>	<b>413,437</b>	<b>589,350</b>
	Included in other debtors is a rent deposit of £12,250 on which the property landlords have a legal charge.		

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 10 CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	61,885	52,935
Taxes and Social Security	87,894	66,785
Accruals	76,910	230,052
Deferred income	221,333	155,072
Pension liability	2,464	12,575
Other creditors	825	39,828
<b>Total</b>	<b>451,311</b>	<b>557,247</b>

#### 11 RESTRICTED FUNDS

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
<b>Year to 31 December 2023</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tigers	63,001	138,781	169,957	-	10,318	13,083	-	8,424
Tiger (DEFRA)	2,066	228,980	118,860	53,088	21,202	21,398	-	16,498
Pangolins	91,394	50,700	109,644	-	3,591	8,850	-	20,009
Intelligence & Investigations	9,538	90,538	45,861	1,450	8,507	41,697	(2,352)	209
Elephants	283,048	214,805	297,512	-	8,918	46,997	-	144,426
Wildlife - INL	-	510,655	286,722	104,248	49,672	56,211	(3,583)	10,219
Wildlife - Defra West & Central Africa	70,257	252,784	141,100	8,326	35,231	52,340	-	86,044
Wildlife - Other	19,263	-	-	-	-	7,556	-	11,707
Ocean	48,501	238,078	150,972	-	21,009	27,403	-	87,195
Ocean (Global Plastics)	217,626	443,763	278,702	75,500	69,700	79,760	-	157,727
Ocean (Waste Trade)	150,394	109,201	81,826	21,750	18,626	19,575	(1,023)	116,795
Ocean (Norad)	-	151,736	61,121	-	7,409	43,245	(1,471)	38,490
Climate - CIFF	630	884,232	110,750	-	19,871	31,561	(1,297)	721,383
Climate - CATF	1,362	-	-	-	-	-	-	1,362
Climate - CWF	59,973	84,739	72,062	-	13,471	5,304	(1,496)	52,379
Climate - Sequoia Climate Fund	617,738	419,161	250,910	262,000	77,294	28,931	-	417,764

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2023	£	£	£	£	£	£	£	£
Climate - Schwab Charitable Fund	72,293	460,778	110,968	260,000	59,173	22,114	-	80,816
Forests - FCDO	7,508	-	7,508	-	-	-	-	-
Forests - NORAD (2021/25 Year 1)	23,020	189,426	135,691	54,691	7,512	14,552	-	-
Forests - Waterloo	-	70,000	18,802	35,521	2,130	10	-	13,537
<b>Total</b>	<b>1,737,612</b>	<b>4,538,357</b>	<b>2,448,968</b>	<b>876,574</b>	<b>433,634</b>	<b>520,587</b>	<b>(11,222)</b>	<b>1,984,984</b>

Included in the Statement of Financial Activities are funds which have been restricted by the donor for the projects listed above.

Transfers represent fixed assets acquired which have been funded by restricted funds.

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2022	£	£	£	£	£	£	£	£
Tigers	63,845	141,698	111,475	7,013	11,804	12,250	-	63,001
Tiger (DEFRA)	-	206,199	92,684	61,898	18,040	31,511	-	2,066
Pangolins	65,876	113,338	60,166	(10)	6,154	21,510	-	91,394
Intelligence & Investigations	-	55,520	31,535	7,972	3,496	631	(2,348)	9,538
Elephants	256,280	446,104	295,168	-	42,138	79,384	(2,646)	283,048
Wildlife - INL	-	466,605	264,106	74,411	52,596	75,492	-	-
Wildlife - Defra West & Central Africa	12,701	193,742	98,358	8,084	23,415	6,329	-	70,257
Wildlife - Other	49,526	36,373	43,242	5,500	4,909	12,985	-	19,263
Ocean	36,019	180,728	138,653	-	18,120	10,473	(1,000)	48,501
Ocean (Global Plastics)	84,371	437,518	192,797	33,000	37,083	39,975	(1,408)	217,626
Ocean (Waste Trade)	-	159,160	3,630	-	1,143	3,993	-	150,394

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
	£	£	£	£	£	£	£	£
<b>Year to 31 December 2022</b>								
Ocean (Norad)	-	5,672	3,905	-	371	1,396	-	-
Climate - CIFF	181,004	-	135,520	-	22,891	19,165	(2,798)	630
Climate - CATF	1,362	-	-	-	-	-	-	1,362
Climate - CWF	82	84,738	16,145	-	3,241	5,461	-	59,973
Climate - Sequoia Climate Fund	441,126	643,490	154,482	239,027	60,752	11,381	(1,236)	617,738
Climate - Schwab Charitable Fund	78,646	428,466	102,715	263,000	56,994	12,110	-	72,293
Forests - FCDO	1,977	1,001,664	428,559	402,177	75,880	88,335	(1,182)	7,508
Forests - NORAD (2021/25 Year 2)	-	228,892	117,290	61,416	6,879	20,287	-	23,020
<b>Total</b>	<b>1,272,815</b>	<b>4,829,907</b>	<b>2,290,430</b>	<b>1,163,488</b>	<b>445,906</b>	<b>452,668</b>	<b>(12,618)</b>	<b>1,737,612</b>

Included in the Statement of Financial Activities are funds which have been restricted by the donor for the projects listed above.

Transfers represent fixed assets acquired which have been funded by restricted funds.

#### 12 UNRESTRICTED FUNDS

	Balance b/f	Income	Expenditure	Transfers	Balance c/f
	£	£	£	£	£
General unrestricted Funds	886,805	1,421,647	(1,031,753)	(617,778)	658,921
<b>Total</b>	<b>886,805</b>	<b>1,421,647</b>	<b>-1,031,753</b>	<b>(617,778)</b>	<b>658,921</b>

Transfers includes the movement of £11,222 from restricted to unrestricted funds for the purchase of fixed assets, and funds designated for specific purposes - see Note 13 for details.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

13	DESIGNATED FUNDS	Balance b/f	Income	Expenditure	Transfers	Balance c/f
		£	£	£	£	£
	Fundraising programme	-	-	-	424,000	424,000
	Organisational improvements	-	-	-	105,000	105,000
	Employee benefits package	-	-	-	37,000	37,000
	EIA 40th anniversary event	-	-	-	30,500	30,500
	Funding for the totoaba project	-	-	-	32,500	32,500
	<b>Total</b>	-	-	-	<b>629,000</b>	<b>629,000</b>

The Board of Trustees has earmarked some of the unrestricted funds for specific purposes. Following are details of the designated funds:

	Timeline (year of spend)	£
Fundraising programme - an initiative to increase the unrestricted income via individual supporter recruitment	2024 - 2026	424,000
Organisational improvements - accounting software upgrade costs, intelligence analysis software and HR review	2024 - 2026	105,000
Improving the employee benefits package	2024 - 2025	37,000
EIA 40th anniversary event	2024	30,500
Funding for the totoaba project	2024	32,500
		<b>629,000</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 14 NET ASSETS BY FUND

As at December 2023	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets	45,279	-	-	45,279
Current assets	781,821	629,000	2,268,116	3,678,937
Current liabilities	(168,179)	-	(283,132)	(451,311)
<b>Total</b>	<b>658,921</b>	<b>629,000</b>	<b>1,984,984</b>	<b>3,272,905</b>

As at December 2022	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets	28,593	-	-	28,593
Current assets	1,022,211	-	2,130,860	3,153,071
Current liabilities	(163,999)	-	(393,248)	(557,247)
<b>Total</b>	<b>886,805</b>	<b>-</b>	<b>1,737,612</b>	<b>2,624,417</b>

#### 15 CASH HELD AS INVESTMENT

This is cash held from unrestricted reserves held for investment or other purposes rather than to meet short term cash commitments.

The cash balance of £550,000 will be used to finance some of the activity approved under designated funds (refer to Note 13).

#### 16 CASH AT BANK AND IN HAND

Cash at bank and in hand as at 31 December 2023 amounted to £2,715,500

#### 17 RELATED PARTIES

EIA UK co-operates with the Environmental Investigation Agency Inc, a 501(c)(3) tax exempt organisation registered in the USA.

One trustee was a director of EIA Inc. during the year but retired from EIA UK trusteeship in August 2023. During the year grant income totalling £237,917 (2022: £263,892) was receivable from EIA Inc.

EIA UK also co-operates with EIA Netherlands. A trustee that retired during the year, and two employees of EIA UK are directors of the company.

During the year EIA UK incurred costs on behalf of EIA Netherlands in the sum of £6,761 (2022: £1,146.88) for office desk space, legal and other miscellaneous expenses.

	2023	2022
Grants receivable from EIA Inc during the year	237,917	263,892
Grants payable to EIA Inc during the year	83,000	357,899

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 18 LEASE COMMITMENTS

##### a) Land and buildings

The charity entered into a lease for its office premises from 25 March 2019 for a term of five years with an annual rent of £57,950. the lease is to be renewed in the second quarter of 2024.

The remaining lease commitment payable at the year end amounted to:

	2023	2022
	£	£
Within 1 year	14,488	57,950
Within 1 - 2 years	-	14,488
<b>Total</b>	<b>14,488</b>	<b>72,438</b>

##### b) Other lease commitments

In 2020, the charity entered into an agreement with Grenke Leasing Ltd for a new photocopier.

The charity agreed to pay £594 per quarter for a primary period of 63 months - equivalent to 21 rentals.

	2023	2022
	£	£
Within 1 year	2,376	2,376
Within 1 - 2 years	2,376	4,752
<b>Total</b>	<b>4,752</b>	<b>7,128</b>

**EIA UK**

62-63 Upper Street,  
London N1 0NY UK

**T:** +44 (0) 20 7354 7960

**E:** [ukinfo@eia-international.org](mailto:ukinfo@eia-international.org)

**[eia-international.org](http://eia-international.org)**

UK Charity Number: 1182208

Company Number: 07752350

Registered in England and Wales



**ENVIRONMENTAL INVESTIGATION AGENCY UK**

England & Wales - Charity number 1182208

---

# Accounts

---



**eia** environmental  
investigation  
agency

**Environmental Investigation  
Agency UK**

Annual Report and Accounts 2022



## CONTENTS

<b>Welcome</b>	<b>3</b>
<b>About us</b>	<b>4</b>
<b>2023-25 Objectives</b>	<b>6</b>
<b>Key Highlights</b>	<b>8</b>
<b>2022 Achievements and Performance</b>	
Climate	14
Forests	16
Ocean	18
Wildlife	20
Fundraising	28
Thank you	31
<b>Trustees' Report</b>	
Structure, Governance and Management	32
Financial Review	32
Statement of Responsibilities	37
Independent Auditors' Report	38
Statement of Financial Activities	41
Balance Sheet	42
Statement of Cash Flows	43
Notes to Financial Statements	44

---

### TRUSTEES

**James Arrandale**

**Pesh Framjee**

**Jenine Langrish**

(Resigned 4 May 2022)

**Jennifer Lonsdale**

**Mannat Malhi**

(Appointed 4 May 2022)

**Alice Railton**

(Appointed 4 May 2022)

**John Stephenson**

**Kit Stoner**

**Allan Thornton**

**Paul Townley**

---

### BANKERS

The Cooperative Bank

Olympic House

6 Olympic Court

Montford Street,

Salford

M5 2QP

Barclays Bank

193 Camden High Street

London

NW1 7PJ

---

### AUDITORS

Moore Kingston Smith

9 Appold Street

London

EC2A 2AP

---

### REGISTERED OFFICE

Environmental Investigation

Agency UK

62-63 Upper Street

London

N1 0NY

---

### REGISTERED NUMBER

UK Charity Number 1182208

Company Number: 07752350

Registered in England and Wales



## Welcome

Every year brings its own difficulties and 2022 has been no different as we grapple with dynamic economic challenges and the impacts and changes of working habits, a legacy of the pandemic. As always, EIA UK has had many successes and has made great strides in achieving its campaign goals, many of which are highlighted in this report.

More broadly, EIA UK has seen rapid growth over the past few years. Recognising the need to ensure our organisational effectiveness and ensure we are future-proof, at the beginning of 2022, and with external specialised support, we initiated a change and transition programme. Focussing on strategy, culture and structure, as well as strengthening leadership and teamworking, we embarked on an ambitious consultative process across the organisation that included all staff and trustees. This has resulted in a daunting programme of work and associated work plan that will progress through 2023 and beyond.

As anyone who has been involved in such a process can attest, this is no small undertaking and is made all the more challenging by progressing in addition to, and in tandem with, the 'day jobs' of the entire EIA team.

Based on our own campaigning work, we are fully aware that no lasting or meaningful change happens overnight, so we are in this for some time to come. The resulting change processes are underway and while there is much yet to do, we are optimistic that we are positioning ourselves to achieve all our strategic goals while at the same time ensuring EIA is the best organisation it can be.

Of course, none of this would be possible without the enduring support of our supporters and donors, who are the mainstay of our work. Without you, we would not be approaching our 40th anniversary next year and for this I extend my sincerest gratitude to you all.

**Mary Rice**  
Executive Director

The Trustees are pleased to present the EIA UK 2022 Annual Report.

On behalf of the Trustees, I wish to thank the staff of the EIA for their hard work and extraordinary achievements during the past year. The report is a compelling account of the range and size of the challenges faced as well as a record of the impacts made by the EIA's actions.

As we look towards 2023, an important milestone will be reached. For the first time, EIA UK will face a future without its remaining founder members, Jennifer Lonsdale and Allan Thornton. Both will be stepping down as Trustees in August 2023. Together with Dave Currey, Jennifer and Allan formed EIA in 1984 and they leave behind them an incredible legacy. What began as a highly successful campaign to document and publicise the plight of, and crimes committed against, whales has grown into a remarkable campaigning machine whose effectiveness is demonstrated on every page of this report.

Thank you, Jennifer and Allan, for your inspiration, leadership and unstinting hard work – and congratulations on a truly remarkable lifetime of achievement.

Jennifer and Allan's 40 years of devotion to the work of the EIA sums up what makes the organisation both special and effective. It is the demonstration of longevity, of expertise built up over years, of determination and perseverance, of long-term planning. Prosecutions, legislation, meaningful international co-operation and conventions, all take time. EIA is not about the 'quick fix' or the 'low hanging fruit' – it's about making real and lasting change.

None of the successes highlighted in this report could have been achieved without the help of our volunteers, supporters and donors. We are sincerely grateful for your help and support.

**John Stephenson**  
Chair of the Board of Trustees

# About us

We investigate and campaign against environmental crime and abuse.

We investigate and campaign against environmental crime and abuse. Our undercover investigations expose transnational wildlife crime, with a focus on elephants, pangolins and tigers, and forest crimes such as illegal logging and deforestation for cash crops such as palm oil. We work to safeguard global marine ecosystems by addressing the threats posed by plastic pollution, bycatch and commercial exploitation of whales, dolphins and porpoises. Finally, we work to avert climate catastrophe by strengthening and enforcing regional and international agreements that tackle short-lived climate super-pollutants, including ozone-depleting substances, hydrofluorocarbons and methane, and advocating corporate and policy measures to promote transition to a sustainable cooling sector and away from fossil fuels.

# Vision, mission and values

## What we believe (vision)

A future where humanity respects, protects and celebrates the natural world for the benefit of all.

## What we want (mission)

EIA's mission is to protect the natural world by:

- exposing environmental destruction and loss of biodiversity through uncompromising and innovative investigations
- using this evidence and research to uncover environmental crimes and abuses and those responsible
- campaigning for protection of the environment through better enforcement of environmental law, progressive policy-making and changes in consumer behaviour

- developing effective partnerships and sharing skills and expertise

## Who we are (values)

**Professionalism:** we are honest, authoritative and transparent, striving to achieve the best outcome for the benefit of all. We will continually seek to improve, giving value for money in everything we do.

**Enthusiasm and innovation:** we are passionate about our vision, looking for ground-breaking solutions, being adaptable and creative. Our activities are informed by independence, clarity of thought and direction to achieve our goals.

**Courage and determination:** we don't underestimate the difficulties involved; we may take risks but they are managed, intelligent risks. We may be a small group but we are tenacious and will not give up because a situation is difficult

**Inclusive and supportive:** we know if we achieve success then it is with the support and help of many people. We therefore celebrate and embrace the differences and potential of everyone. We seek to share our knowledge and skills and make them easily accessible and relevant.

## Objectives and public benefit

The objectives of our organisation, as set out in the objects contained in the Memorandum and Articles of Associate are:

- the conservation, protection and restoration of the natural environment, ecosystems and wildlife and plant life of the world
- to advance the education of the public in environmental matters, the preservation and conservation of the natural environment and the causes and effects of environmental degradation
- to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

- The objects are fulfilled by effective delivery of EIA UK's robust campaigns and public outreach.

The Trustees had due regard to the Charity Commission's guidance on public benefit when planning the charity's activities. The charity provides governments, regulatory bodies and enforcement authorities with reliable, substantive, authoritative and well-researched information on practices which are, or are likely to be, harmful to the natural environment.

EIA UK provides intelligence as to the necessary means to prevent or reduce harm to the environment and to the people and creatures which rely on it. Its reports also provide information on illegal activities such as money laundering and so help the authorities in the UK and overseas to prevent or reduce crimes.

# 2023-25 objectives

## Climate

The UK and European Union (EU) significantly strengthen legislation to reduce emissions of climate-damaging hydrofluorocarbons (HFCs) and other F-gases; **1**

The Montreal Protocol adopts measures to strengthen ozone- and climate-related controls that can avoid cumulative emissions of more than 22 billion CO<sub>2</sub>-equivalent tonnes by 2050. **2**

The EU agrees an ambitious EU Methane Regulation covering the whole supply chain, imports included. **3**

## Forests

To curb forest crime by reducing illegal logging, trade in illicit timber and illegal forest conversion, with a priority on palm oil. **1**

Closing major markets to imports of illegally sourced timber and forest risk commodities through demand side measures by improving policies and regulatory frameworks. **2**

## Ocean

Stringent policy measures regulating the production, manufacture, design, containment and consumption of plastics are adopted and implemented at a global level, including negotiation of a new global treaty on plastic pollution and measures to reduce sea-based sources of plastic pollution.

1

The environmental impact of the global plastic waste trade is reduced.

2

Plastic use in the UK food, beverage and convenience sector is reduced and key European supermarkets are taking steps to reduce their plastic footprints.

3

A sustained reduction in the hunting and non-hunting threats to cetaceans.

4

## Wildlife

**Elephant Campaign:** Disruption of organised criminal networks involved in the illegal ivory and other wildlife trade.

1

**Elephant Campaign:** Adoption and implementation of national laws, regulations and policies to enhance the protection of wildlife from trade.

2

**Elephant Campaign:** Adoption of decisions under multilateral frameworks to ensure international commercial trade in elephant and other wildlife products is prohibited.

3

**Elephant Campaign:** Prevention of, and opposition to, unsustainable infrastructure and development projects that pose a risk to elephant and other wildlife habitats and holding governments and private sector actors accountable.

4

**Elephant Campaign:** Increased awareness of emerging trends posing a threat to elephants and other wildlife.

5

**Tiger Campaign:** Legislation and policy are strengthened to reduce demand for, and availability of, Asian big cat parts and products, including from captive-bred tigers.

6

**Tiger Campaign:** Criminal justice bodies, private sector transport and finance stakeholders have the information they need and take action to disrupt the trade in Asian big cats.

**Pangolin Campaign:**

The primary focus of the campaign is to reduce demand for pangolins and their derivatives by bringing about changes that see a drastic reduction (and ideally an end) to the use of pangolin scales in traditional Chinese medicine (TCM).

7

**Pangolin Campaign:** A secondary and related objective is to expose networks trafficking in pangolins and pangolin scales, building up an understanding of their methodologies and of the illicit market and illegal trade.

8

**Pangolin Campaign:** A third objective is to support enforcement and disruptive action against the illegal trade and the criminal networks that engage in it, including making transportation of pangolin scales and whole pangolins more difficult and reducing opportunities to launder the proceeds of these crimes

9

**Securing Criminal Justice project (Wildlife)**

Support the adoption and implementation of national laws, regulations and policies to enhance the protection of wildlife from criminal activities

10

**Securing Criminal Justice project (Wildlife)**

Support national law enforcement agencies to disrupt organised criminal networks involved in wildlife trafficking in West and Central Africa

11

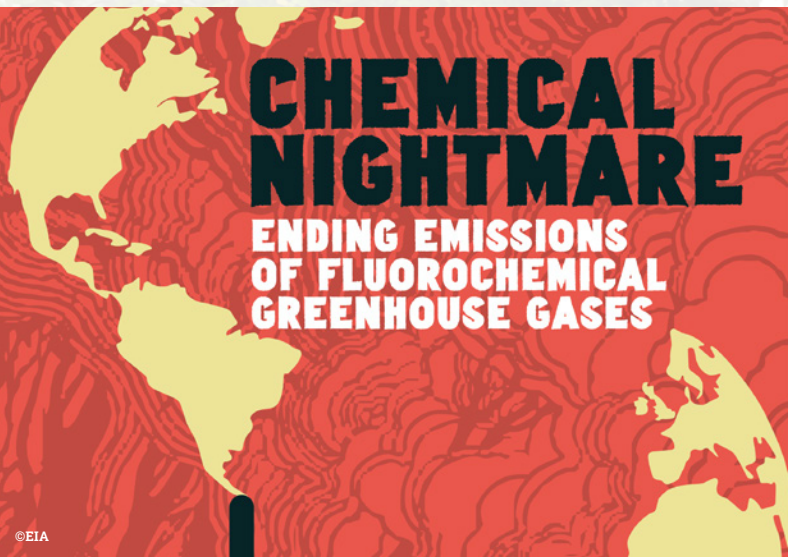
**Securing Criminal Justice project (Wildlife)**

Improve prosecutions of wildlife trafficking cases to ensure effective, just responses through the criminal justice system.

12

# Key highlights of 2022

2022 was another busy year as we investigated and campaigned against environmental crime and abuse. Key highlights included:



## CLIMATE

- In April, the European Commission published its proposal for the F-Gas Regulation review which contained many of EIA's demands, including a stricter phase-down schedule, new and strengthened product bans and further action to combat HFC illegal trade.
- EIA produced the new report *Chemical Nightmare: Ending emissions of fluorochemical greenhouse gases*, which explored the unexpected and unexplained emissions from a plethora of fluorochemicals of relevance to the Montreal Protocol. The report identifies almost three-quarters of a billion tonnes of CO<sub>2</sub>-equivalent emissions each year are linked to fluorochemical production.
- The Montreal Protocol adopted a decision on "Strengthening Montreal Protocol institutions, including for combatting illegal trade". EIA has been calling for this initiative since unexpected CFC emissions discovered in the atmosphere were linked to the illegal production and use of CFC-11 in China.
- Following the 2021 launch of the Global Methane Pledge, a voluntary initiative with a global goal of reducing methane emissions by 30 per cent by 2030, EIA and partners Changing Markets Foundation and GAIA published a thought starter on a global methane agreement, presenting the priority elements of such an agreement, such as binding objectives, mandatory reporting, monitoring and verification, national action plans and targeted financial support. EIA presented this report at two well-attended and high-level events at CoP27.

## FORESTS

- Decades in the making, the EU Regulation on Deforestation-Free Products is agreed, going beyond legality to include palm oil, cattle, soy, coffee, cocoa, timber and rubber as well as derived products such as beef, furniture or chocolate which can only be placed on the market if they are deforestation- and degradation-free.
- A report *Creating Clarity: An analysis of the challenges and opportunities in the new Indonesian Sustainable Palm Oil certification scheme* was published, acknowledging the need to reform the current system for managing palm oil; the Government of Indonesia ratified new regulations on the Indonesian Sustainable Palm Oil (ISPO) certification scheme, widely known as the 'new ISPO', and this report shows the challenges it faces to do so.
- A report *Acts of Defiance: How US Traders are ignoring sanctions to import conflict teak from Myanmar* exposed how companies are using loopholes to continue trading Myanmar teak to the US markets despite sanctions in place to stop them doing so.
- The former director of WOB Timber, in Germany, had his private villa raided by German

police on fresh allegations of illegal teak shipments. EIA had provided information and intelligence to help support the authorities to act against WOB and its former director.

- Our work with our partners in Indonesia to expose the trade in merbau from Indonesia to international markets was highlighted in the report *Uncovering the Masterminds: Exposing the role of Indonesian companies and individuals involved in illegal logging in West Papua*, exposing a network of companies controlled by one family.



© EIA

# Key highlights (cont'd)

## OCEAN

- In March 2022, governments around the world made a landmark agreement to develop a new global plastics treaty to end plastic pollution, for which EIA has tirelessly campaigned for years. In November, the first session of the negotiating

committee met in Punta del Este in Uruguay, the first of five negotiating meetings to develop one of the most significant environmental treaties of our age.

- A proposed Resolution on Marine Plastic Pollution was adopted at the 68th International Whaling Commission (IWC) meeting in Portoroz, Slovenia in October 2022. The Resolution commends the UNEA decision on an international legally binding instrument and tasks the IWC's Scientific Committee to assess current knowledge of the impacts of marine plastic pollution on cetaceans (the collective term for whales, dolphins and porpoises), with a view to providing a global risk assessment which identifies 'hotspots' of cetacean exposure to plastic debris. EIA worked closely with EU member states and coordinated civil society support over almost two years, resulting in the EU-proposed resolution which was ultimately co-sponsored by the UK, US, India, Panama and South Korea and was adopted by consensus.



## WILDLIFE (TIGERS)

- The lifting of travel restrictions to key countries in 2022 meant that EIA was finally able to resume the ground-truthing of desk-based investigation findings. With partner Wildlife Friends Foundation Thailand (WFFT), we conducted three major field operations to document tiger trafficking networks that operate across South-East Asia, moving wild and captive tiger, along with agarwood, pangolin scales (both Asian and African sourced) and other endangered species. We also documented how captive tiger facilities are still operating as 'farms', selling live tiger cubs as well as tiger parts into the trade, and secured drone footage revealing the expansion of the tiger and bear farm at the Golden Triangle Special Economic Zone (GTSEZ) in Laos. In partnership with Education for Nature Vietnam (ENV), EIA and WFFT collectively joined the dots to start mapping new trade chains from source to destination.
- In collaboration with NGO colleagues working towards implementation of the Convention on International Trade in Endangered Species (CITES), we secured a decision directing Parties to take

greater action to combat the Asian leopard trade. We successfully advocated for terms of reference for forthcoming CITES missions to tiger farming countries to, amongst other things, investigate efforts taken against the criminal enterprises involved in tiger farming and trade, scrutinise the spurious claims made by some facilities that they are zoos or centres for conservation and examine the gaps in licensing, inspection and monitoring processes that have enabled tiger farms to flourish and the trade in parts of captive-bred tigers to thrive.



# Key highlights (cont'd)



## WILDLIFE (PANGOLINS)

- As part of our now-concluded work in Uganda, EIA released the *Lethal Loopholes* report, a cautionary tale following Ma Jinru and her pangolin trade operation in Uganda. This operation was being conducted with intent to export to China in order to supply the multi-billion dollar TCM industry. The report has been presented during two webinars to financial taskforces, including United for Wildlife, attended by a total of 77 participants.
- In collaboration with the Species Survival Network (SSN), EIA supported the production of the UK's *CITES Working Document on pangolins*, which was submitted by the UK Government in June 2022. This document (CITES CoP19 Doc 71.2) has also received support from the EU and was considered at CoP19 in Panama. Three CITES-related outputs were produced prior to the November 2022 CoP.

## WILDLIFE (ELEPHANTS)

- In June 2022, Malaysian national Teo Boon Ching, suspected of being a key player in the illegal wildlife trade between Africa and Asia, was arrested in Thailand and subsequently extradited to the US to face charges for alleged wildlife trafficking and money-laundering. In 2018, EIA investigations revealed Teo's role as a specialist transporter assisting Vietnamese and Chinese syndicates in trafficking wildlife between Africa and Asia. Our report *Exposing the Hydra* documented his involvement in the business for more than two decades.
- A decade of EIA campaigning bore fruit in June 2022 after the UK Ivory Act came into force, effectively outlawing all legal ivory trade apart from a few narrow exemptions. EIA played a key role leading a coalition of environmental groups to secure the Act, which became law in December 2018.
- EIA had a busy and successful year engaging with processes under the Convention on International Trade in Endangered Species (CITES), both at the 74th Standing Committee of CITES as well



as the 19th Conference of the Parties (CoP19), where we successfully lobbied Parties to oppose efforts to reopen the international ivory trade.

- EIA continued to highlight the growth of traditional Chinese medicine (TCM) in Africa as an emerging threat to African biodiversity. In April 2022, we produced a second Africa-focused TCM report, *Lethal Loopholes*, which presented a case study of how traders exploit pangolins from Uganda for use in TCM in China.

# Climate



## EIA's Climate Campaign seeks to avert climate catastrophe by strengthening and enforcing regional and international agreements that tackle climate super-pollutants, including ozone-depleting substances (ODS), hydrofluorocarbons (HFCs) and methane and advocating corporate and policy measures to promote the transition to a sustainable cooling sector.

In June, EIA released a joint position paper on the EU F-Gas Regulation proposal with our nine NGO partners, detailing areas for improvement. In September we developed an analysis to demonstrate how the proposal to reduce HFC use would not conflict with ambitious heat pump roll out targets set by the EU in response to Russia's invasion of Ukraine. Both briefings were widely circulated to the European Commission, Parliament and Council and our recommendations articulated in presentations and panels throughout the year.

EIA has continued to undertake illegal trade investigations in the EU, presenting our findings at an enforcement meeting in June which was attended by customs and police from eight member states, the EU Anti-Fraud office (OLAF) and Europol. In August, EIA submitted a complaint to the European Public Prosecutor's Office (EPPO) on HFC climate crime using our previous investigative findings as evidence to request the EPPO launch its own investigation into the growing HFC black market. In April, EIA launched a Climate Crime Tracker to assist in raising awareness of global efforts to tackle HFC climate crime.

In July, EIA released a new briefing *Fighting Fit: Building a strong foundation for the Montreal Protocol to ensure continued ozone and climate success*, attending the 44th Open-Ended Working Group meeting to advocate face to face with Parties to the Montreal Protocol for the first time in more than two years. A follow-up report for the 34th Meeting of the Parties in November helped support a series of consensus decisions to step up to a number of challenges facing the Protocol, including the need to strengthen monitoring, reporting, verification and enforcement and to address large-scale 'unexpected emissions' of ozone-depleting substances and other greenhouse gases connected to fluorochemical production.

In December 2021, the European Commission published its proposal for an EU Methane Regulation, which includes measures to monitor and mitigate methane emissions from the oil, gas and coal sectors. However, the proposed regulation does not extend these measures to imports, despite the fact that most methane emissions associated with EU's energy consumption occur long before

reaching EU borders. In March, EIA published a joint NGO position paper raising awareness of this shortcoming, which was shared with key stakeholders in the European Parliament and Council and has supported a robust discussion of the importance of tackling the entire energy supply chain.

During the year, EIA has been promoting the need for a new global instrument to monitor and mitigate methane emissions, participating in key events such as the CCAC Global Methane and Clean Air Forum, Stockholm +50, Bonn Climate Change Conference (SB56) and COP27.

### Looking ahead

- EIA will continue to engage with key UK and EU decision-makers and stakeholders to advocate for an ambitious F-Gas Regulation review to come into force at the beginning of 2024.
- EIA will attend a workshop on further strengthening effective implementation and enforcement of the Montreal Protocol and will engage with Parties at multiple meetings and intersessionally to ensure the Montreal Protocol is fit for purpose and aligned with tackling the climate emergency.
- EIA will continue to advocate for a strong Methane Regulation, particularly on the topic of imports, meeting with key stakeholders from the European Parliament, Council and Commission and launching a new report: *Hidden Harm: exposing the methane emissions associated with EU's fossil fuel imports*, which will shine a light on the climate impact of imports of oil, gas and coal to the EU.
- EIA will also campaign to build momentum towards global legally binding commitments to phase out fossil fuels and address methane emissions, engaging with the Fossil Fuel Non-Proliferation Treaty Initiative to realise a just and equitable transition away from fossil fuels in line with the 1.5°C global climate goal.



# Forests

The proposed EU Regulation on Deforestation-Free Products was published by the European Commission in 2021 and goes beyond legality to include commodities that can only be placed on the market if they are deforestation- and degradation-free.

Additionally, following much campaigning by EIA and colleagues in the EU Brussels NGO coalition, members of the European Parliament's Environment Committee voted for an even stronger position on the regulation in mid-June 2022. These very progressive and ambitious amendments were largely adopted by the full Parliament in September 2022. Progress includes the need to include the rights of indigenous peoples and the need for international human rights – Free, Prior and Informed Consent (FPIC) – to be respected as part of the legality definition, regardless of whether the country in question has ratified them or not. Following negotiations between the EU Parliament, Commission and Council, December 2022's draft regulation indicates that while FPIC is to be recognised in the definition of legality, it only applies if the producer country has enacted such laws in its own legal framework.

The UK's Schedule 17 of the Environment Act was published in November 2021 and states that covered commodities must comply with relevant local laws that relate to land ownership and land use only, confirming that commodities must be legally traded. Social aspects have not

been included and neither has the secondary legislation been published yet. Much remains unclear as to how and what the UK regulation will cover. EIA, as part of the UK Forest Coalition, held several workshops with Defra in February 2022 and voiced its concerns. In August 2022, the UK's Environmental Audit Committee launched a call for evidence on sustainable timber and deforestation. Through this process, EIA responded in September 2022 to highlight how the UK could address its global deforestation footprint and also urged UK decision-makers to include a broad range of local laws in the upcoming secondary legislation, such as those relating to rights or protections for specific populations, environmental protections, fraud, corruption and bribery.

In 2022, EIA and its long-standing Indonesia partner Kaoem Telapak continued to monitor the illegal merbau trade in West Papua following the release of our report in 2021, including a new illegal logging case originating in Salawati island, West Papua.

This involved a network of companies owned and controlled by a family infamous for its role in the



illicit timber businesses. We worked in conjunction with the Indonesian Financial Intelligence Unit (PPATK) and shared intelligence with its. As a result, PPATK has put together a case that can be used to bring this family and its companies to justice using money laundering charges predicated by forest crime. This is one of at least five potential cases developed by Indonesia's anti money laundering institution using intelligence provided by EIA and Kaoem Telapak.

Last year, we maintained pressure on traders who continue to buy teak from Myanmar, regardless of laws and sanctions in place to combat illegal timber in the EU and US markets and ensuring none of the much-needed hard currency goes to support the military regime. A long investigation and court case took place in 2022, resulting in the first successful criminal prosecution under the EU Timber Regulation (EUTR). This may be a turning point in meaningful enforcement of the law created to keep stolen and illicit timber out of the bloc's markets. Details of the convictions of one company and two individuals at the District Court of Amsterdam on 12 December 2022 have only recently been released in public court documents, which confirm criminal convictions for importing teak from Myanmar into the Netherlands via the Czech Republic in breach of the law. It was the success of EIA's work in bringing the illicit teak imports of Dutch firm Royal Boogaerdt Timber to the attention of the Dutch competent authority for enforcing the EUTR (the Nederlandse Voedsel en Warenautoriteit, or NVWA) that first put the issue of illicit Myanmar teak trade on its radar. We have

and continue to work closely with the authorities while many people within Myanmar are taking huge risks to monitor the trade from their country to international markets. We released a new report *Acts of Defiance: How US Traders are ignoring sanctions to import conflict teak from Myanmar*, exposing how companies are using loopholes and excuses to continue their trade of Myanmar teak to the US markets despite sanctions in place to stop them doing so.

### Looking ahead

EIA will continue to work with partners on the ground to highlight how deforestation, land tenure rights and the production of commodities are inextricably linked.

We will bring case studies and key information to decision-makers in the UK and EU to ensure their laws do what they say on the tin. With the new EU Due Diligence Regulation, we have new avenues to continue pushing for transparency, to clean up supply chains and be part of the movement to combat deforestation.

Our monitoring of the illicit trade of teak from Myanmar will continue; traders need to face serious consequences for any infractions of the law and we intend to ensure, through our advocacy, that this happens.



EIA's Ocean Campaign strives for an improvement in the status of marine ecosystems and wildlife by reducing threats posed by marine plastic pollution, commercial fishing gear and the commercial exploitation of whales, dolphins and porpoises.

- In January 2022, EIA published the report *Connecting the Dots*, highlighting how continued trends of unsustainable production and consumption of plastics are contributing to the 'triple planetary crisis' of pollution, biodiversity loss and climate change.
- In February 2022, EIA published the briefing *What the EU can do to support the grocery retail sector in reducing packaging and plastic pollution*, to be used ahead of the European Commission's publication for the proposal of the EU Packaging and Packaging Waste Regulation revision.
- In March 2022, our campaigners were in Nairobi as governments of the world made a landmark agreement to develop a new global plastics treaty to end plastic pollution. This agreement set a course for a two-and-a-half year negotiating process to develop new legally binding international regulations on plastics from the moment they are created to end-of-life.

- In June 2022, at the UN Ocean Conference, EIA hosted a high-level event calling for an ambitious negotiation of the new global plastics treaty. Speakers included Rebecca Pow MP, EU Commissioner Virginijus Sinkevičius, Peruvian Ambassador Gustavo Meza-Cuadra and representatives from business and academia.
- In June 2022, we published the briefing *The Great UK Soft Plastics Scandal*, detailing the significant issue of soft plastic packaging waste and the co-option of regulatory loopholes by industry to coincide with the UK Environment Act Targets consultation launch to highlight the crucial need for a national-level plastic reduction target.
- In October, campaigners attended the 68th meeting of the IWC in Slovenia to campaign for greater protection for all cetaceans and to counter proposals to overturn the commercial whaling moratorium. A briefing on plastic pollution impacts on cetaceans was circulated to contracting governments in support of the EU proposed resolution. During the meeting, EIA made a number of interventions to support conservation measures on bycatch and plastic pollution and to counter proposals aimed at overturning the commercial whaling moratorium.
- In November 2022, the first session of the global plastics treaty negotiating committee was held in Punta del Este in Uruguay, with EIA in attendance.
- Throughout 2022, EIA advocacy on the harms brought about from the global plastic waste trade resulted in the cross-party Environment, Food and Rural Affairs (EFRA) committee calling for a UK ban of plastic waste exports by 2027.
- Throughout 2022, EIA co-lead an EU NGO taskforce on the revision of the EU Waste Shipment Regulation, which resulted in the EU Parliament Environment Committee voting to adopt an extra-EU plastic waste export ban and full transposition of the Basel Convention plastic waste amendments.
- Throughout the year, EIA worked in partnership with the Center for Biological Diversity (CBD), Animal Welfare Institute (AWI) and Natural Resources Defense Council (NRDC) to hold Mexico accountable for its failure to prevent illegal fishing and trade in totoaba, in order to protect the critically endangered vaquita porpoise. At its 75th meeting, the Standing Committee of CITES requested Mexico put forward a compliance action plan on totoaba or run the risk of trade sanctions.

## Looking ahead

- EIA will continue to participate actively in negotiations towards a new global plastics treaty, advocating for an ambitious and effective instrument and providing technical input to the process, while playing a leading role in the civil society movement.
- We will work to reduce the environmental impact of the global plastic waste trade by advocating for strengthened regulation of trade through the Basel Convention.
- We will continue to advocate for the end of plastic waste exports from high-income countries, namely the EU and UK, given their environmental and human health harm.
- EIA will build on our research base and stakeholder networks to advance progress on the little-known issue of plastics used in agriculture (agriplastics) across the UK grocery retailer supply chain, while campaigning at the national, regional and international level to introduce an effective regulatory framework for these materials.
- EIA will continue to take part in key UK and EU policy consultations to ensure plastic-related regulations and policies are both adequate and ambitious.
- We will undertake research and advocacy to persuade major retailers in Japan to end all sales and distribution of whale, dolphin and porpoise products.
- We will draw attention to unsustainable hunting of small cetaceans (small whales, dolphins and porpoises), including presenting a report on Greenlandic small cetacean hunts to the IWC's Scientific Committee meeting in April 2023.



## Wildlife

Our Wildlife work aims to reduce wildlife crime around the world, with a specific focus on elephants, pangolins and tigers. Some 2021 highlights include:

## Tigers

Throughout 2022, we collated records of 108 seizures of Asian big cats. Information about convicted traders was passed to financial institutions to assist with due diligence and Know Your Customer checks, so they can avoid doing business with wildlife traffickers.

We collected and analysed information on the 'who, what, how, where, why and when' of the tiger trade, including convergence with other big cats and wildlife in the trade chain. This generated 92 intelligence reports, informing two major intelligence assessments of trade in and through Thailand and Laos, which are used to plan further investigations. We also disseminated information to the US Fish and Wildlife Service which support South-East Asian law enforcement operations.

Findings from our research and investigations were also used to inform several briefings and presentations we delivered throughout 2022. This included briefings and side events we delivered at CITES meetings, urging government Parties to adopt recommendations and decisions calling for more effective action to counter the leopard trade (including the closure of China's domestic market for leopard bone medicines); targeted missions to tiger-farming countries; and sanctions on Laos for persistent failure to comply with CITES – of particular concern since the lack of rule of law provides a safe haven for regional criminal networks.

Our findings were also used to prepare briefings for the United for Wildlife Financial Taskforce, which includes banks exposed to risk through affiliations to wildlife crime enterprises in Laos or whose clients are banking the proceeds of wildlife crime. This included profiling the businesses, persons of interest and banks involved in building the port at the GTSEZ.

EIA strategic analysis of our research and investigations also informed our presentations to ministers at a tiger conference in Malaysia, our contributions to briefings on trade and demand for the Global Tiger Initiative and Global Tiger Forum as they deliberate over the next Global Tiger Recovery Programme and our contribution to a new toolkit for governments – the Tackling Tiger Trade Framework.

In collaboration with EIA's Pangolin Campaign, we also started documenting the relationship between multi-million dollar Chinese pharmaceutical companies using leopard bone and pangolin scales to make medicines and dozens of western investment companies which hold shares in the manufacturers or their parent companies.

In an exciting new development, in 2022 we received funding from the Alan Turing Institute sponsored intern programme, enabling us to contract a PhD Data Scientist from the University of Leeds for just over six months to start developing an artificial intelligence tiger stripe-pattern matching tool.

The initial objective is to help us match tiger stripes from images we obtain of skins and carcasses being offered for sale or seized against our existing database of images of tiger skins and carcasses. Any hits can prompt us to discard online trade offers that might be fake and help us zero in on priority targets or facilitate enforcement responses, e.g. where the same skin may have been offered for sale in one country and seized in another.

Six months is not long enough to conclude the development so are looking for funding to sustain the research. Once the AI tool is developed, trained and tested it will be open-access and available for other database holders to speed up analysis of stripes from images of tiger skins and carcasses against images of live tigers.

### Looking ahead

- As the CITES missions to tiger farming countries continue, the CITES Big Cat Task Force and CITES Standing Committee meet in 2023 and the development of the next Global Tiger Recovery Programme continues, EIA and partners will use information from research and investigations to call for more targeted country-specific, time-bound actions. Our briefings will highlight where we need more effective enforcement and stronger laws to reduce demand for and trade in Asian big cat parts and derivatives, including from tiger farms.
- We will build on our outreach to intergovernmental bodies, financial intelligence units, the private finance and transport sector, encouraging them to take steps to disrupt the business of criminal enterprises involved in illegal trade in Asian big cats.
- We will publish our research on the licensed manufacture of medicines containing leopard bone in China and will strengthen our engagement with international investors, sympathetic TCM practitioners and a network of NGOs, academics and lawyers to urge China to end the leopard bone trade.

# Wildlife



## Elephants

West and Central Africa has remained a key regional focal point for EIA in 2022 in relation to the illegal ivory and other wildlife trade. As travel restrictions imposed by the COVID-19 pandemic eased in 2022, EIA was able to resume field investigations in West and Central Africa, conducting two investigations in Nigeria and Gabon in the reporting period, generating significant intelligence which was disseminated to key enforcement partners.

In Nigeria, EIA made significant and long-term progress in tackling wildlife trafficking, working with Government partners and other stakeholders.

This included strengthening our relationships with the Government of Nigeria's Financial Intelligence Unit (NFIU) and the Economic and Financial Crimes Commission (EFCC). In February and August 2022, EIA co-hosted workshops with partners African Nature Investors Foundation (ANI) and the UN Office on Drugs and Crime (UNODC) aimed at judges, investigators, prosecutors and the private banking sector on the use of financial and other investigation techniques to tackle illegal wildlife trafficking in Nigeria.

EIA and ANI also conducted court-monitoring activities, which included being present at the trial of defendants Mohammed Berete, Traore Djankoba and Isiaka Musa in June 2022.

In a major step forward for Nigeria, EIA and ANI made significant progress in encouraging the adoption of a new Endangered Species Conservation and Protection Bill (ESA) in Nigeria, for which both provided input and support at the request of the former Minister of Environment. As of January 2023, the Bill has passed its First Reading in the Nigerian House of Representatives.

Vietnam continues to be the primary destination for illegal ivory shipments, with a large proportion arriving from Nigeria, highlighting the existence of an illegal wildlife trade corridor between the two countries. In 2022, EIA made significant efforts to strengthen relationships with key Vietnamese Government agencies to encourage the prosecution and disruption of wildlife crime networks trafficking ivory. This included conducting an outreach trip to Vietnam in June 2022 and promoting international cooperation under CITES between the Management Authorities of Nigeria and Vietnam. EIA continues to facilitate the signing of a Memorandum of Understanding to tackle wildlife crime under CITES (currently scheduled for signing in 2023).

In the run-up to the CITES CoP19, the Southern African Development Community (SADC) countries of Zimbabwe, Botswana, Zambia and South Africa made concerted efforts to rally continental support for the resumption of international trade in ivory. Countering this, EIA coordinated and released a joint statement on behalf of 49 NGOs condemning these efforts. Following the failure of SADC countries to secure support at CITES CoP19 for the resumption of international trade in ivory, and the increasing deadlock between SADC and other African countries, EIA has recognised the need to develop an internal strategy of engagement with SADC countries to advance elephant conservation.

In 2022, EIA established itself as a key NGO actor in discussions regarding wildlife crime enforcement support in West and Central Africa, successfully feeding recommendations into a CITES CoP19 Working Group to encourage responses to wildlife crime aimed at achieving long-term, system-level change. Similarly, we partnered with the UK Government to submit an Information Document calling for Parties to go beyond the act of making wildlife seizures by actively investigating and prosecuting wildlife criminals.

As a result of the invasion of Ukraine by Russia, the 45th Session of the UNESCO World Heritage Committee, which was scheduled to take place in July 2022 in Russia, was postponed. This delayed EIA's plans to further lobby Parties to the World Heritage Convention to delist the Selous Game Reserve World Heritage Site following the ongoing construction of the Julius Nyerere Hydropower

plant in the Rufiji river system, at the heart of the World Heritage Site. EIA continued its efforts to promote responsible investment by engaging with investors in the project.

Following the successful release of the Lethal Loopholes report, EIA was invited to participate as a panellist in a webinar in September 2022 hosted by the Global Initiative Against Transnational Organised Crime to present our findings and raise awareness of the exploitation of African pangolins for TCM.

EIA has also submitted comments to the Chinese Government on the second revision of the country's Wildlife Protection Law, highlighting shortfalls in the revised legislation. Our outputs have helped strengthen relationships with law academics and NGOs in China, on which we will build in the future.

### Looking ahead

- EIA will continue its efforts to secure a significant reduction of the trade in elephant parts and derivatives by disrupting criminal networks in West and Central Africa and South-East Asia. We will continue promoting a multi-sectoral response through strengthened laws, regulations and policies, improved law enforcement and pro-active engagement by key stakeholders, including local civil society, the media and the private sector.
- EIA will continue to seek greater protection against habitat loss resulting from major infrastructure/development projects and increased awareness and recognition of existing and emerging threats posed to elephants (and other wildlife as appropriate), particularly the expansion of TCM in Africa.

# Wildlife



## Pangolins

As part of our ongoing efforts to share intelligence and build up a better picture for the international law enforcement community concerning the illegal trade in pangolins, four arrests of wildlife traffickers were supported by EIA with information from all campaigns, including Pangolin Campaign activity.

Further to this, we undertook 100 intelligence disseminations consisting of red flag briefings, subject profiles, intelligence assessments, reports and summaries shared with 26 NGOs, IGOs, law enforcement agencies, private sector organisations and academia internationally.

Additionally, 25 seizure datasets from EIA's Global Environmental Crime Tracker have been shared with 13 organisations, including NGOs, IGOs, law enforcement agencies, academia and the private sector internationally; 188 pangolin seizure incidents were collated.

The Pelly Amendment to the Fisherman's Act allows the US Government to take bilateral action through trade suspensions against countries undermining global conservation agreements. The process requires the US to engage China in bilateral dialogue and elevates the matter to China's foreign service and thus higher up the political chain than China's CITES authorities, to which NGOs and governments typically have access on these issues. EIA worked in 2022 with other NGO partners (specifically International Environmental Law Project and the Centre for Biological Diversity) to assess the viability of work to follow up the 2020 petition (filed under the Pelley Act) urging the US Secretary of the Interior to formally certify China for illegally trading in critically imperilled pangolins.

In 2021, EIA's efforts to raise awareness among international investors in TCM companies using pangolins and leopards led to the Norwegian Pension Fund (the world's largest sovereign wealth fund) divesting from five TCM companies. In 2022, we built upon this collaboration with EIA's Tiger Campaign 2020-21 to conduct new research into the manufacture and availability of TCM products containing pangolin and other threatened wildlife. The findings will be exposed in a joint bilingual report as a follow-up to EIA's 2020 publications, *Smoke and Mirrors (pangolins)* and *A Bitter Pill to Swallow (leopards)*, planned for release in 2023.

## Looking ahead

- We will attend the November 2023 meeting of the CITES Standing Committee in Geneva, where we will build relationships with state parties with a view to continuing our advocacy following the release of CITES resolution 17.10. We will focus on the issues around the closure of domestic markets, stockpiles management and enforcement action by states parties against the illegal trade.
- EIA will follow up the release of our report into investment in the TCM industry with targeted disseminations to financial sector stakeholders to leverage their stated concern for environment, social and governance safeguards; broadcasting news of more divestments and exclusions among TCM sector allies will strengthen their efforts for industry reform, as the actions of those TCM companies that use wildlife tarnishes the global reputation of the entire industry
- We will conduct work to analyse the illegal trade in pangolins as it affects other countries in West and Central Africa and in South-East Asia, including to produce and disseminate additional briefings and media on this subject.
- Finally, we will use public communications to continue to support discussions within the TCM industry around the use of alternatives to pangolins and their derivatives by the industry.



# Wildlife

## Securing Criminal Justice project (Wildlife)

### Key highlights from 2022

- In February, in collaboration with Africa Nature Investors (ANI) and UN Office on Drugs and Crime (UNODC), we held an event to sensitise judges, prosecutors and investigators, raising their awareness of wildlife crime and building the foundations for future activities and engagement.
- We conducted an analysis of wildlife crime legislation in Nigeria, *Combating Wildlife Crime in Nigeria: An Analysis of the Criminal Justice Legislative Framework*, enabling the development of revisions to the country's Endangered Species Act. Our investigators continue to gather valuable and actionable intelligence on the ivory and pangolin scale trafficking networks operating in Nigeria.
- At the 19th Meeting of the Conference of the Parties (CoP19) of CITES in November, EIA provided support to delegations on issues pertinent to wildlife trafficking in West and Central Africa and participated in discussions on key working documents. We also supported a seminar hosted by Nigeria looking at opportunities and challenges in tackling wildlife crime in the country.

### Supporting Criminal Justice

In addition to holding an event to sensitise judges, prosecutors and investigators, raising their awareness of wildlife crime and building the foundations for future activities and engagement, we conducted an analysis of Nigeria's main wildlife legislation, the Endangered Species Act, drawing on the services of a highly experienced criminal barrister. Based on the recommendations of the analysis, in early 2022 we drafted the language for an amendment to the law. With our partners, ANI and Wild Africa Fund, we identified key sponsors to support the progress of the Bill through the adoption process and we continue to monitor its progress into 2023.

In addition to the legislation, EIA and ANI helped develop key legal provisions on wildlife offences into a Rapid Reference Guide drafted by UNODC. A key part of the guide was the inclusion of Species Victim Impact Statements aimed at helping Nigerian courts impose commensurate penalties for wildlife crimes.

### Financial investigations training

In mid-2022, EIA commissioned a financial crime expert consultant with significant experience in the planning and implementation of financial investigations internationally to conduct a scoping assessment of the financial investigations landscape in Nigeria. This assessment provided a deep insight into the needs and challenges of investigators and prosecutors in law enforcement agencies and will help us to increase the overall effectiveness of how these agencies prosecute wildlife trafficking offenders.

Following the assessment, we conducted a Financial Investigations Training Course in August 2022 with key national agencies. Supporting our efforts to address gender imbalance, we were encouraged to see that more than 40 per cent of participants, including investigators and prosecutors, were women. The course included recent real-life examples of wildlife crime cases in Nigeria and around the globe. The next course, which will build upon the success of the first, will take place in mid-2023.

### Gathering intelligence

EIA's Intelligence and Investigations Team gathers intelligence through a variety of methods, including direct engagements with members of networks of interest. We develop knowledge on the methodology of wildlife traffickers (for example, the means of payments used and preferred means of concealment for shipments).

By gathering such information, we enhance our understanding of the illegal wildlife trade in West and Central Africa, allowing us to identify the most

impactful disruption opportunities or ways to try to change the conditions that allow the trade to flourish.

Our processes include collecting, analysing and disseminating valuable and actionable intelligence in the form of briefings and documents. In one six-month period alone, we generated more than 85 intelligence reports on wildlife trafficking in one country, the majority of which concerned networks of interest.

### **Provide support for compliance with CITES**

At CITES CoP19, we helped to ensure Parties comply with the Convention by supporting countries and helping to increase their accountability. We also supported the attendance of civil society representatives from Nigeria, for whom it is invariably difficult to secure funding for

attendance and whose contribution to discussions on key issues relating to law enforcement support in West and Central Africa was invaluable.

The resulting Decisions include encouraging countries in the two sub-regions to undergo needs-assessments using the International Consortium on Combating Wildlife Crime (ICWC) Wildlife and Forest Crime Analytic Toolkit and to use mechanisms such as INTERPOL and the World Customs Organisation to exchange information and to draw upon the text of the UN Convention Against Transnational Organised Crime (UNTOC).

EIA organised and moderated the side event *Addressing Wildlife Crime in Nigeria – Challenges and Opportunities*, a lively discussion with panellists including officials from Nigeria Customs Service, the National Environmental Standards and Regulations Enforcement Agency (NESREA), the CITES Management Authority and our partner ANI. Within the discussion, Nigeria indicated its commitment to addressing the illegal wildlife trade by strengthening legislative frameworks, tackling corruption and tightening up international cooperation with source, transit and destinations countries in Africa and Asia.

### **Looking ahead**

- We will continue to develop the capacity of law enforcement agencies in Nigeria. In April 2023, members of EIA's Intelligence and Investigations Team will deliver a course on Open-Source Intelligence Gathering (OSINT). We will also organise a workshop on financial investigations including not only agencies from the public sector in Nigeria, but also the private banking sector, building the level of cooperation between these sectors.
- Later in the year, we will develop a basic investigations training course to include elements such as evidence-gathering, interviewing skills, crime scene management and case preparation.
- We will continue to monitor the progress of the Endangered Species Bill as it navigates its way through the various stages before adoption. National elections in March 2023 were the first hurdle and we remain committed to ensuring this important legislation is supported and implemented.
- Recognising the need for partnerships, we will continue to identify allies in both the public sector – particularly enforcement agencies – and civil society organisations in West and Central Africa through several outreach trips and meetings.
- Finally, we will develop the terms of reference for a Criminal Justice Cooperation Unit (CJCU) in Nigeria to address and overcome some of the key challenges to securing prosecutions against wildlife traffickers.

## Intelligence

### **Intelligence and Investigation Unit**

In April 2022, EIA formed a new joint Intelligence and Investigation Unit to sit centrally within the organisation and support EIA's campaigns.

The creation of the unit brings together specific expertise and training within undercover investigations, intelligence gathering and data analysis to target environmental crime networks operating globally.

Throughout 2022, the team supported 17 covert investigations on three continents, generated 465 intelligence reports and briefings to share with government agencies and delivered capacity-building on intelligence and investigation techniques to law enforcement and civil society organisations.

In 2023, the Unit will continue to work closely with EIA's campaign teams to provide support towards strategic objectives through intelligence analysis and investigations, as well as advocating for transparency of data through development of the Global Environmental Crime Tracker.

# Fundraising

## Raising funds

The majority of EIA UK income is restricted to programme funding and, while we have had increasing success in securing large institutional grants in recent years, this model does not allow for full cost recovery.

The past 10 years' growth has also increased the need for additional funding to build the capacity of our Intelligence and Investigation Unit and for core costs.

Given the nature of EIA's work, salaries for campaigners, crime analysts and investigators represent the bulk of charitable expenditure and this needs to be supported by human resources, IT, finance and office costs. Therefore, raising unrestricted funds is crucial to supplementing project funding, increasing our impact and investing in the development of EIA UK.

We are extremely grateful for the continued support in 2022 of a small group of just under 1,700 individual regular monthly donors, many of whom have supported EIA since the early 1990s. Their loyal support helps us plan ahead with more confidence.

In 2022, despite difficult on-going circumstances due to the pandemic, we remained proactive in raising funds from a range of sources, including trusts and foundations, individual supporters who continued to respond generously to appeals, those leaving EIA a gift in their Will and others fundraising through sponsored activities and events.

## Institutional fundraising

Grants from statutory funders, trusts and foundations continue to provide a significant percentage of income for EIA UK. We are extremely grateful to all funders and thank them for their long-standing generosity in support of the Climate, Forests, Ocean and Wildlife (Tiger, Pangolin and Elephant campaigns) programmes of work.

Income from major institutional funders increased in 2022; funders include the UK Foreign, Commonwealth and Development Office (Forests), the UK Illegal Wildlife Trade Challenge Fund (Wildlife and Intelligence and Investigations), the Norwegian Agency for Development Cooperation (Forests and Ocean), BAND (Elephant), the Elephant Crisis Fund, EJP Philanthropies (Elephant and Pangolin), the Plastic Solutions Fund (Ocean), the Children's Investment Fund Foundation (Climate) and the Swedish Postcode Foundation (Ocean).

We are also extremely appreciative of donors to the former EIA Trust who have continued to loyally support us in 2022, including ClimateWorks Foundation, the David Shepherd Wildlife Foundation, the Ernest Kleinwort Charitable Trust, the Henocq Law Trust, John Ellerman Foundation, the Network for Social Change, Oak Foundation, the Rufford Foundation and Save the Rhino International.

## Individual giving

Since 2018, our main objective has been to consolidate unrestricted income, focusing on areas of greatest return by systematically increasing the return on investment in each income stream and reviewing the structure of the Fundraising team. Our fundraising policies and the nature of interactions with supporters were also adjusted to meet the requirements of GDPR.

As our supporter base started to adjust to life after the pandemic, 2022 was a more challenging year, given the impact of the economic climate and increased cost of living. Despite this, we embarked on our third digital campaign, which was seen by more than 134,200 individuals and generated more than 8,100 new leads for future donor recruitment.

We sent out monthly updates to more than 20,000 of our digital supporters, updating them on our recent successes and informing them of other ways that they can support us.

We also had another strong year for legacy income, exceeding our annual forecast, which is testament to the commitment and loyalty of our wonderful individual supporters.

## Looking ahead

We will continue to seek opportunities to develop new key relationships with major funders to lay the groundwork for support in the future, diversify our support and continue growing our income, including from smaller grant-making trusts and family foundations.

To mitigate any potential negative impact of the economic crisis on core funding, we will continue to focus on the stewardship of existing funders and individual supporters.

As we have been successful in maximising the return on investment of our public fundraising activity in recent years, in 2023 and beyond the future will shift towards new donor acquisition and developing new ways to engage with our existing supporters, enabling us to increase unrestricted income, which will allow us to focus on the areas where the need is greatest.

During 2023, we will launch a weekly lottery, which will provide us with an opportunity to recruit new audiences, and engage further with our existing supporter base. We will also develop a legacy marketing strategy to promote legacy giving and recruit new legacy pledgers to build on the recent success seen in this area.

We will continue to develop our digital fundraising by reviewing our email appeals to ensure we are maximising engagement and income from this key audience, as well as promoting the new weekly lottery through social media and testing on platforms that target younger audiences.

While large multi-year grants are essential to ensuring our work continues, diversifying and increasing our unrestricted income is vital to develop the organisation and increase global impact. In 2023, we are therefore seeking to establish new partnerships with grant-making trusts and philanthropists willing to provide funding for the development of core elements of our work.

## Our Fundraising Practice

Our fundraising practices are in line with guidance from the Charity Commission.

**Effective planning:** Income and expenditure forecasts are produced quarterly, based on the outcome of fundraising initiatives and applications submitted. As part of the quarterly planning process, we also monitor the return on investment of each unrestricted income stream and adjust as required. Deadlines for reports due and calls for proposals are shared with budget-holders monthly, along with future income projections and assumptions on application success.

**Supervision of fundraisers:** In March 2020, our fundraising policies were reviewed and approved by the Board of Trustees, including references to the necessity to be mindful of supporters who may be vulnerable or in vulnerable circumstances. In-house fundraisers receive appropriate monthly supervision. The fundraising policies will be reviewed in 2023

**Protecting the assets and reputation of the organisation:** Monthly reconciliation processes are in place between Sage our accounting system and our ThankQ fundraising database. Our ethical private funding and gift acceptance policy includes

guidance on anti-money laundering regulations introduced by the Board of Trustees and guidance from the Charity Commission's Know Your Donor.

**Full compliance with fundraising laws:** Our privacy policy is available online. We are registered with the Fundraising Regulator and fundraisers are made aware of the Fundraising Regulator Code of Fundraising practice.

**Following recognised standards, being open and accountable:** Complaints are reported to the Trustees and no formal complaints were received from supporters in 2022. Our fundraising complaint policy is available on our website. We ensure the right policies are in place and understood internally. EIA UK is in compliance with the standards in the Code of Fundraising Practice. Our Year in Review publication, Annual Report and Accounts ensure our aims and achievements are clearly communicated to funders and supporters.



Registered with  
**FUNDRAISING  
REGULATOR**



# Thank you

## Institutional donors

- BAND Foundation
- Funded by the U.S. Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL)
- Children's Investment Fund Foundation (CIFF)
- ClimateWorks Foundation
- David Shepherd Wildlife Foundation
- Funded by the UK Government through the Illegal Wildlife Trade Challenge Fund (DEFRA)
- EJP Philanthropies
- The Elephant Crisis Fund, an initiative by Save the Elephants and the Wildlife Conservation Network
- Ernest Kleinwort Charitable Trust
- Funded by UK Aid through the Foreign, Commonwealth and Development Office (FCDO)
- Henocq Law Trust
- Japan Animal Welfare Society (JAWS)
- John Ellerman Foundation
- Network for Social Change
- Funded by the Government of Norway through the Norwegian Agency for Development Cooperation (Norad)
- Oak Foundation
- Pangolin Crisis Fund, an initiative by the Wildlife Conservation Network and Save Pangolins
- Plastic Solutions Fund
- Rethink Plastic Alliance (RPA), part of the Break Free From Plastic movement (BFFP)
- Save the Rhino International
- Swedish Postcode Foundation
- The Rufford Foundation

And thank-you to all our friends, individual donors and corporate supporters, including comedian and EIA Ambassador Ronni Ancona, artist Gary Hodges, Jamie at Emmerson Press, web agencies Creemedia and HappyPorch, Angela Hayes, Partner at law firm DAC Beachcroft LLP, and the professional photographers who give us pro bono access to their portfolios. We hugely appreciate you.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

---

### Structure, governance and management

The Environmental Investigation Agency UK is a registered company limited by guarantee, number 07752350, incorporated on 25 August 2011. It was registered as a charity – number 1182208 – on 25 February 2019 and produces its annual reports under the provisions of FRS 102 and the Charity SORP.

Prior to being registered as a charity, EIA UK operated as a not-for-profit company and worked collaboratively with EIA Trust until the Trust was wound up and closed. The latter's assets were transferred by deed to EIA UK. Previous EIA UK annual reports can be seen on the Companies House website.

EIA UK was established under a memorandum and articles of association which established the objects and powers of the company and is governed under its articles of association. The articles were revised in 2019.

The Trustees who served during the year and up to the date of the report are listed on page 2.

The Trustees have no beneficial interest in the charity. During the period, one Trustee acted in the capacity of a consultant, spending an estimated 30 days to assist with the transition of her long-term work to a new member of staff, as notified to the Charity Commission. Details of this are shown on page 56 in this report.

The Trustees have the power to appoint or to co-opt new members to the Board by an ordinary resolution. New trustees are recruited by advertising widely and through a competitive recruitment process. The induction process for new trustees includes provision of key information about the company, its operations and the Trustees' responsibilities.

The objects and purposes are described elsewhere in this report. To achieve our charitable purposes, the Trustees take into account the Charity Commission public benefit guidance when making any decision relevant to it. The Trustees meet to set the strategic direction for the charity to review and agree the campaign and organisational plans drawn up by the Executive Team and to actively manage the key risks faced. The Finance Committee meets up to 10 times a year to review financial performance, audit and risk management. The Board of Trustees reviews governance and policies to ensure the charity is

compliant and robust.

To set remuneration of key staff, comparisons are made with the remuneration of staff in similar roles at other charities of similar size.

#### **Equality, Diversity and Inclusion Committee**

Equality, Diversity and Inclusion (EDI) has continued to be a focus for EIA in the past year.

The EDI Committee continued to meet, but changed the schedule in 2022 to bi-monthly to allow for action and feedback to and from staff inbetween meetings. The Committee continued to have representation from different staff levels, Trustees and volunteers.

In the past year, the EDI Committee has reviewed the baseline survey of staff to identify any areas where we need to take action to improve diversity and inclusion. A number of steps were identified to improve our approach to EDI, including the provision of an employee assistance programme, which has now been implemented.

Other activities included reviewing the complaints policy to ensure that staff feel able to raise any concerns and reviewing EIA's recruitment processes. The Committee also liaised with Caplor Horizons to ensure that EDI was a focus in the discussions around culture, strategy and structure.

EDI will remain a focus in 2023, but EIA is restructuring and responsibility for EDI will sit with the Strategic Co-ordination Group in the future.

### Financial review

#### **Results for the year**

EIA had a successful year in 2022. Thanks to the continued support from our supporters, the total income raised during the year amounted to £5,325,378, an increase of 28 per cent compared to the previous year. Most of the increase was in grant income, which accounted for 90 per cent of the charity's total income in 2022.

Grant income increased during the year for all projects and campaigns, except for the Pangolin Campaign as most of its funding ended in 2021. The variation in funding is to be expected as funding cycles end and new grants are secured. In addition, some grant instalments in 2022 exceeded the previous year's due to the nature of the agreements; for example, although a substantial grant from The Foreign,

**TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2022

Commonwealth & Development Office (FCDO) for the Forests Campaign ended in December 2022, the funder awarded extra funds for additional work to be undertaken during the year.

The Ocean Campaign, which incorporates the work on addressing global plastic pollution and which had suffered a decline in income in the previous year, was better resourced in 2022 after securing new grants from The Swedish Postcode Lottery and The John Ellerman Foundation.

The charity also secured new grant receipts from The ClimateWorks Foundation for the Climate Campaign and from the Department for Environment, Food and Rural Affairs for the Intelligence and Investigations Unit. This is the first time significant funding has been secured specifically for the Intelligence and Investigations Unit, an integral function to the success of our campaigns.

A full list of the restricted grant donors is available in Note 2(v) in the Notes to the Financial Statements. EIA is grateful to all donors that have enabled its invaluable work to continue during the year and beyond.

Although donations from our individual supporters have fallen, the level of giving is admirable considering the ongoing cost of living crisis. Donations from individual supporters continue to be an invaluable source of income, allowing for some flexibility in our operations.

Legacy income, which is a vital source of unrestricted funds, was 80 per cent lower than the prior year, due to the unpredictable nature of the income. Legacy receipts amounted to £69,547 in 2022, compared to £356,305 in 2021.

EIA continues to seek ways to diversify its income base by engaging with more trusts and foundations to obtain grants for its projects, as well as exploring new methods of engaging new and existing individual supporters. Further details on how this will be achieved are included in the Fundraising section above.

Included within Donations and Legacies is accrued legacy income in the sum of £35,000 and Gifts in Kind valued at £81,500 (2021: £82,137). Except for a small amount of £7,898, all other accrued legacy income has been received at the time of reporting.

Total expenditure during the year amounted to £4,841,936, an increase of 30 per cent on 2021. The increase in the cost of raising funds is minimal. Expenditure on charitable activities increased

by 32 per cent. Direct project costs account for most of the increase, with grants payable to implementing partners and other project costs rising by £860,000. This is partly due to the receipt of new funding, some of which included new implementing partners as part of the grant agreement. Travel and related costs, which are sizeable due to the nature of the charity's work, are also returning to pre-pandemic levels.

In 2022, salaried employee costs included the hire of a higher-than-usual number of new staff, predominantly for campaigns work, as grant income and activities increase. The 2022 salaries are also higher following the four per cent inflationary pay increase awarded to all staff in December 2021 in recognition of the unprecedented increase in inflation and the cost of living. Other staff costs also increased, reflecting the cost of recruiting and training staff. All staff attended training workshops to raise awareness and promote equality, diversity and inclusion in the workplace.

Included in the expenditure on charitable activities are support and governance costs amounting to £702,704 (2021: £577,732). The general cost of goods and services has increased. General IT costs increased and the set-up costs for new staff would have driven costs further. Website costs also increased following the upgrade of the website.

The rent bill was paid in full in 2022 compared to discounted amounts negotiated with the landlord in 2021 following the pandemic.

Additional audit work was undertaken following changes to International Standards on Auditing, resulting in increased fees for audit-related services.

Support and governance costs also include support salaries, which have increased as outlined above, but also the cost of administering payroll is rising as staff locations become widely dispersed with the onset of flexible working arrangements.

Reported expenditure includes the sum of £81,500, representing the value of donated Google advertising grants recognised as gifts in kind.

Total income during the year exceeded the total resources expended, resulting in a net movement in funds of £483,442. The charity's total net assets amounted to £2,624,417 as at 31 December 2022, consisting of unrestricted reserves at £886,805 and restricted reserves in the sum of £1,737,612.

**TRUSTEES' REPORT**FOR THE YEAR ENDED 31 DECEMBER 2022

---

The Notes to the Financial Statements provide further details on the figures presented on the Statement of Financial Activities and the Balance Sheet as at 31 December 2022.

**Gifts in Kind**

Donations and legacies received during the period include Gifts in Kind to the value of £81,500. This comprises free Google.

**Value of Volunteers**

The Trustees would like to pay tribute to our volunteers for their time, support and commitment. They make a significant contribution to the work and success of the organisation. Volunteers continued to support the work of the charity during the period. At least 16 volunteers helped with our research, data input and analysis, translations, archiving and general administration.

It is inherently difficult to measure the true value associated with this support and therefore a monetary value for volunteer time has not been included in these financial statements.

**Details of Reserves**

As at 31 December 2022, total reserves held by the charity amounted to £2,624,417. This consisted of unrestricted reserves in the sum of £886,805, of which the free reserves amounted to £858,212. Restricted reserves totalled £1,737,612.

The objective of the unrestricted free reserve is to maintain sufficient unrestricted general funds to meet all of EIA UK's existing liabilities in the event of an unforeseen and/or catastrophic development within the organisation.

Consequently, the reserves policy focuses on the need to maintain free reserves in unrestricted funds at a level that equates to between three to six months of unrestricted operational expenditure, the definition of which, has been revised to include the operational support costs funded by restricted funds. At present, this is between £309,000 and £618,000. The Trustees consider that at these levels, EIA UK would retain sufficient funds to enable it to respond to changes in operations and to adequately cover the financial impact of any adverse development within EIA UK.

The unrestricted free reserves reported as at 31 December 2022 are above the free reserves range indicated in the Board's policy. It is noted that included in the accrued income, legacy income totals £35,000. The income recognition criteria of the charity SORP may lead to instances where this income is included in the current year results

but not received until after the year end, which impacts on our income and therefore reserves, but we do not feel it is prudent to spend the money until there is more certainty about the likely timing of receipt.

The organisation is undergoing an organisational review which is funded by free reserves, including any structural changes that may be implemented as a result of the review. While external funding is awaited, some campaigns have received support from the unrestricted free reserves during the period and will do so in 2023. The Trustees will review recommendations from senior leaders on potential organisational investments that would benefit the development of our work.

**Going concern**

During the period, EIA UK has maintained financial stability. This is despite the impact of COVID-19 and, consequently, the dramatic change to the way the organisation works. This included the necessity to revise strategies and planned activities as circumstances related to the pandemic changed.

In March 2020, a business continuity plan was put in place to enable EIA to continue in operation. This plan was frequently reviewed during the period to ensure Government COVID-19 advice was followed and changes made to ensure it was current and effective. In January 2022, staff were again required to work from home, but in February a return to the office was permitted, with the previous safety procedures applying, including a desk booking system. Most staff continue to work from home at least part of the week. A desk booking app has been set up to effectively manage desk occupancy as there are fewer desks in the office than prior to the pandemic.

Since the introduction of Microsoft 365 in 2019, staff members are used to working effectively and collaboratively via Teams and other virtual platforms. To ensure staff keep in touch with each other and morale is boosted, a fortnightly newsletter is circulated, including office updates and campaign news, introducing new staff, staff photos and jokes. All-staff meetings were held in July 2022 and January 2023, focused on campaign and office updates as well as development of the structural review..

Travel and field work was permitted for most of the period, including attendance at several international meetings. As can be seen from the campaign reports, EIA's work has continued very successfully with remarkable achievements. The Trustees sincerely thank all EIA UK staff for their dedication, tenacity and commitment to achieving

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

---

EIA's goals.

The Trustees much appreciate EIA UK's loyal regular donors for their continued support and it is heartening to see increases in donations and the subsequent increase in Gift Aid. Although the impact of COVID-19 has dramatically reduced, it continues to cause concern for all organisations, including the impact on future funding. Budget-holders maintain a dialogue with funders regarding progress and changes to activities. The Trustees sincerely thank donors for their support and flexibility with respect to grant spending.

EIA UK has continued to fulfil its aims and objectives despite the impact of the pandemic and changes to its working practices. Regular assessment and monitoring of income and expenditure shows that the organisation has the ability to continue as a going concern.

With respect to the reserves position, Trustees have a reasonable expectation that EIA UK has adequate resources and certainty of future income to continue in operation for a period of at least 12 months from the approval of the financial statements. Accordingly, they have adopted the going-concern basis in preparing the annual report and accounts.

### **Risks**

The Trustees regularly review the risks facing the organisation. A wide-ranging Risk Register has been established and its review is a standing item of the meetings of the Trustees and the Finance Committee (of which the Senior Management Team are members) and to ensure appropriate control systems are in place. It is updated as required. Where appropriate and possible, systems or procedures have been established to mitigate the risks the company faces.

During 2022, the Trustees ensured regulatory compliance by reviewing the current governance framework and, in particular, the challenges of complying with the regulations on data processing (GDPR), revised Charity Commission Guidance on grant-giving by charities to non-charities and the requirements of the Fundraising Regulator. We benchmark ourselves against the Charity Governance Code.

A timetable for reviewing policies by the Board of Trustees is in place. This, combined with regular review of governance, reduces the risk to the organisation.

Those considered top risks are listed on page 36.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Risk	Action taken
Income not sufficient to cover outgoings	<p>Strategies and accompanying budgets reviewed and approved by Trustees each year and include three-year projections.</p> <p>Fundraising Team ensures raising required income is realistic and required reporting on progress is undertaken.</p> <p>Spending commitments are not made unless sufficient funds are available.</p>
Insufficient unrestricted free reserves to meet EIA UK's liabilities in the event of unforeseen and/or catastrophic events	<p>Strategy to monitor free reserves is in place to ensure they are within the target range.</p> <p>Particular attention is paid to the reserves balances during review of the Management Accounts.</p>
Inadequate financial controls and compliance with regulatory requirements inhibit funding of EIA's work, furtherance of its objectives and can cause reputational damage	<p>The Finance Committee, of which three Trustees are members, meets up to 10 times during the year to review income and expenditure and factors that may impact the financial stability.</p> <p>Trustees regularly monitor income and expenditure against the agreed budget and strategies for the year.</p> <p>The Trustees ensure governance and policies are fit for purpose and are reviewed according to an agreed timetable.</p> <p>Compliance with regulatory requirements is frequently reviewed.</p> <p>Compliance with GDPR is reviewed annually and based on ICO guidance.</p>
Risks (security, injury, illness, death) associated with challenging environments in which campaigns work is often carried out	<p>"Life Comes First" policy risk assessments for operations. A travel safety system is in place to ensure the organisation meets its duty of care for staff travelling overseas. Pre-trip risk assessments carried out.</p> <p>Comprehensive travel insurance provision and on-the-ground practical help in place.</p>
COVID-19 impact on staff and operations	<p>Although the impact of COVID -19 has reduced significantly during the year, we have continued to follow Government guidance and staff have worked from home where appropriate.</p> <p>Health and safety measures have been introduced in the office to reduce risk of infection.</p> <p>Regular updates, communications and welfare support is provided.</p> <p>The Senior Management Team holds monthly meetings, including discussion on any situation relating to COVID-19.</p> <p>Business continuity plan in operation and includes collaborative discussion with funders.</p>
Risk of legal action in response to EIA publications	<p>Reports and other key campaign documents are checked by libel lawyers before publication.</p> <p>All reports are fact-based, with facts carefully verified.</p>
Health and safety of staff	<p>Health and safety is a key priority for the charity and a Health and Safety report is a standing item on the Trustees' meeting agendas.</p>
Lack of succession planning causes harm to the organisation.	<p>Succession planning by members of the Board of Trustees is in place. Structural review being undertaken.</p>
Fraud and cyber attacks	<p>Sound financial controls in place and described in the Finance Manual.</p> <p>The Finance Manual is provided to all staff who must confirm they have read it.</p> <p>A cyber-attack prevention and response strategy is in place.</p>

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

---

### Statement of responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statement in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting 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 statement
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of EIA UK and enable them to ensure that the financial statements comply with the Companies Act 2005. They are also responsible for safeguarding the assets of the company 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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### **Relationships with related parties and other organisations**

EIA UK works in cooperation with EIA US Inc with respect to its campaigns. A Trustee of EIA UK is also a Director of EIA US Inc.

EIA Netherlands, a company incorporated on 21 January 2013, was activated in the Hague by EIA UK in 2021. One Trustee and two employees of EIA UK are directors of the company.

EIA UK collaborates with NGOs around the world to advance its work in the most cost-efficient way to achieve its aims.

On behalf of the Board:

#### **Jennifer Lonsdale (Trustee)**

7 June 2023

# INDEPENDENT AUDITORS' REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2022

### Independent auditors' report

#### Opinion

We have audited the financial statements of Environmental Investigation Agency UK ('the charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

## 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

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

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 37, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees;
- conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements,

including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

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 is detailed below.

The objectives of our audit in respect of fraud are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation;
- we obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance;
- we assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance;
- we enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;

- based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

### **Use of our report**

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

*Moore Kingston Smith LLP*

**Neil Finlayson (Senior Statutory Auditor) for and on behalf of Moore Kingston Smith LLP, Statutory Auditor**

**19 June 2023**

**9 Appold Street  
London  
EC2A 2AP**

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
<b>Income and endowments from</b>							
Donations & Legacies	2(i)	493,954	8,116	502,070	833,989	29,500	863,489
Income from other trading activities	2(ii)	-	-	-	1,000	-	1,000
Investment Income	2(iii)	1,142	-	1,142	178	-	178
Income from charitable activities	2(v)	-	4,812,317	4,812,317	-	3,259,216	3,259,216
Other Income	2(iv)	375	9,474	9,849	-	37,514	37,514
<b>Total income and endowments</b>		<b>495,471</b>	<b>4,829,907</b>	<b>5,325,378</b>	<b>835,167</b>	<b>3,326,230</b>	<b>4,161,397</b>
<b>Expenditure on</b>							
Expenditure on Raising Funds	3	209,589	-	209,589	210,400	-	210,400
Charitable Activities	4	279,855	4,352,492	4,632,347	312,772	3,206,322	3,519,094
<b>Total Resources Expended</b>		<b>489,444</b>	<b>4,352,492</b>	<b>4,841,936</b>	<b>523,172</b>	<b>3,206,322</b>	<b>3,729,494</b>
<b>Net income/(expenditure)</b>		<b>6,027</b>	<b>477,415</b>	<b>483,442</b>	<b>311,995</b>	<b>119,908</b>	<b>431,903</b>
<b>Transfers</b>							
Transfers between funds		12,618	(12,618)	-	7,190	(7,190)	-
<b>Net Income before other recognised gains and losses</b>		<b>18,645</b>	<b>464,797</b>	<b>483,442</b>	<b>319,185</b>	<b>112,718</b>	<b>431,903</b>
<b>Other recognised gains/losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>18,645</b>	<b>464,797</b>	<b>483,442</b>	<b>319,185</b>	<b>112,718</b>	<b>431,903</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		868,160	1,272,815	2,140,975	548,975	1,160,097	1,709,072
<b>Total funds carried forward</b>		<b>886,805</b>	<b>1,737,612</b>	<b>2,624,417</b>	<b>868,160</b>	<b>1,272,815</b>	<b>2,140,975</b>

## BALANCE SHEET

### AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible Assets	8	28,593	26,857
		28,593	26,857
<b>Current Assets</b>			
Debtors	9	589,350	527,533
Short Term Investments	14	550,000	550,000
Cash at bank and in hand	15	2,013,721	1,431,119
		3,153,071	2,508,652
<b>Liabilities:</b> amounts falling due within one year			
Creditors	10	(557,247)	(394,534)
		(557,247)	(394,534)
<b>Net current assets</b>		2,595,824	2,114,118
<b>Total Assets less Current Liabilities</b>		<b>2,624,417</b>	<b>2,140,975</b>
<b>Funds</b>			
Unrestricted	12	886,805	868,160
Restricted	11	1,737,612	1,272,815
<b>Total Funds</b>		<b>2,624,417</b>	<b>2,140,975</b>

The Financial Statements have been prepared in accordance with the provisions applicable to the Small Companies Regime and in accordance with the Companies Act 2006 relating to small companies and with FRS 102 (1A) the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Financial Statements were approved by the Board of Directors on the 7 June 2023 and signed on their behalf by:

J. Lonsdale (Trustee)

Allan Thornton

**Company No: 07752350**

**STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
<b>Net cash provided by (used in) operating activities</b>	604,475	540,249
<b>Cash flows from investing activities:</b>		
Purchase of property, plant and equipment	(21,873)	(10,877)
Net additions to current asset investments	-	(550,000)
<b>Net cash provided by (used in) investing activities</b>	<b>(21,873)</b>	<b>(560,877)</b>
Change in cash and cash equivalents in the reporting period	582,602	(20,628)
Cash and cash equivalents at the beginning of the reporting period	1,431,119	1,451,747
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,013,721</b>	<b>1,431,119</b>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
<b>Operating surplus/(deficit)</b>	483,442	431,903
<b>Adjustments for:</b>		
Depreciation charges	20,137	22,869
(increase)/decrease in debtors	(61,817)	16,844
increase/(decrease) in creditors	162,713	68,633
<b>Net cash provided by (used in) operating activities</b>	<b>604,475</b>	<b>540,249</b>
<b>Analysis of cash and cash equivalents and net debts</b>		
Cash in hand		
Opening Balance	1,431,119	1,451,747
Increase/(Decrease) in cash	582,602	(20,628)
<b>Total</b>	<b>2,013,721</b>	<b>1,431,119</b>

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2022

### Statutory Information

Environmental Investigation Agency UK is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered address is 62-63 Upper Street, London N1 0NY. It was registered as a charity, number 1182208 with effect from 26 February 2019.

## 1. Accounting policies

### Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) including Update Bulletin 2. The charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

The EIA UK Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the company to continue as a going-concern. The Trustees have given due consideration to the current global economic challenges and are confident that with the continued support of its loyal supporters and donors, the charity will accomplish its goals. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements.

The Trustees are confident that the charity has adequate resources to continue in operational existence for the foreseeable future, meeting its obligations as they fall due, and that therefore the going concern basis continues to be appropriate.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound. The financial statements have been prepared on the historical cost convention.

The principal accounting policies adopted are set out below:

#### Income

Income is included on an accruals basis. It includes grants and donations and invoiced sales of goods and services, excluding value added tax.

#### (i) Grants and donations

Grants and donations are accounted for in the year in which they are receivable.

Statutory grants are accounted for using the accrual model. Grant income is recognised in the Statement of Financial Activities on a systematic basis over the period in which the related costs are incurred.

Other grants are recognised when receivable unless performance-related conditions apply, in which case the grant is recognised when the conditions for receipt have been complied with.

Grants relating to future periods are deferred and recognised in those future accounting periods.

#### (ii) Legacies

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable, and the amount of the legacy receivable can be measured reliably. Where entitlement

to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

#### (iii) Interest

Bank interest is recognised on a receivable basis.

#### (iv) Merchandise and film sales

Income from commercial trading activities is recognised as earned, as the related goods and services are provided.

#### (v) Foreign currencies

Transactions in foreign currencies are translated at the exchange rates ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet dates. All exchange differences are dealt with through the Statement of Financial Activities.

#### (vi) Tangible fixed assets and depreciation

Depreciation is calculated to write down the cost less estimated residual value of tangible fixed assets held for charitable use by equal annual instalments over their expected useful economic lives. The rates generally applicable on a straight-

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

line basis are:

Furniture – 25%

Equipment – 33%

Field equipment – 50%

All tangible fixed assets costing more than £500 are capitalised at their cost to the organisation.

### (vii) Leasing commitments

Rentals payable under operating leases, including any lease incentives received, are charged against income on a straight-line basis over the lease term, except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### (viii) Other financial instruments

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

### Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

### Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

### (ix) Taxation

The Charity's income primarily comprises grants and donations which are not subject to tax and therefore there is no tax liability arising in the year.

### Expenditure

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (cost of generating funds);
- expenditure incurred directly to the fulfilment of the charitable objectives.

Charitable expenditure comprises all the expenditure incurred in furtherance of the charitable objectives and is analysed between:

- grants payable in the furtherance of the charitable objectives;
- costs of charitable activities;

- support costs in furtherance of the charitable activities

Support costs comprise all other overhead costs for the running of the organisation in fulfilment of its charitable objectives. These costs are apportioned on a reasonable basis as determined by the Trustees.

### (x) Value Added Tax

The Charity is not registered for VAT and accordingly, where applicable, all expenditure incurred is inclusive of VAT.

### (xi) Grants payable

Grants are recognised when they become due for payment. Included within the Statement of Financial Activities is the cost of grant instalments that are payable to implementing partner organisations.

### (xii) Fund accounting

Designated funds are unrestricted funds earmarked for particular purposes. The aim and use of the fund is set out in the reserves policy and the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on general charitable objectives.

Restricted funds are donations received from a donor who has specified a particular project or area of work to which the donation should be allocated.

### Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have the most significant effect on amounts recognised in the financial statements.

Depreciation and amortisation charges are based on the estimated useful life of the assets held

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable, and the amount of the legacy receivable can be measured reliably.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

2 ANALYSIS OF INCOME	Unrestricted £	Restricted £	2022 £	2021 £
<b>(i) Donations &amp; Legacies</b>				
Legacies	69,547	-	69,547	356,305
Donations	342,907	8,116	351,023	425,047
Gifts in Kind	81,500	-	81,500	82,137
	<b>493,954</b>	<b>8,116</b>	<b>502,070</b>	<b>863,489</b>
Gifts in kind comprises Google advertising valued at £81,500.				
<b>(ii) Activities for Generating Funds</b>				
Film Sales and other related activities	-	-	-	1,000
<b>(iii) Investment Income</b>				
Bank Interest	1,142	-	1,142	178
<b>(iv) Other Income</b>				
Business Income - Provision of Consultancy Services	375	9,474	9,849	37,514

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### (v) Project Grants

##### Year to 31 December 2022

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Intelligence/ Investigations	Wildlife	2022
	£	£	£	£	£	£	£	£	£	£
Alan Turing Institute	17,742	-	-	-	-	-	-	-	-	<b>17,742</b>
BAND Foundation	-	-	-	-	108,885	-	-	-	-	<b>108,885</b>
Big Cat Rescue	6,773	-	-	-	-	-	-	-	-	<b>6,773</b>
Bureau of International Narcotics and Law Enforcement Affairs	-	-	-	-	-	-	-	-	466,604	<b>466,604</b>
Center for International Environmental Law*	-	-	81,691	-	-	-	-	-	-	<b>81,691</b>
ClimateWorks Foundation (KCEP PL & MF)	-	-	-	84,739	-	-	-	-	-	<b>84,739</b>
David Shepherd Wildlife Foundation	17,500	-	-	-	-	-	44,910	-	-	<b>62,410</b>
Department for Environment, Food & Rural Affairs	206,199	-	-	-	-	-	(9)	45,554	193,742	<b>445,486</b>
EIA US	-	35,000	-	-	-	228,891	-	-	-	<b>263,891</b>
EJF Philanthropies	-	-	-	-	39,315	-	-	-	-	<b>39,315</b>
Elephant Crisis Fund**	-	-	-	-	111,105	-	-	-	-	<b>111,105</b>
Ernest Kleinwort Charitable Trust	60,000	-	-	-	-	-	-	-	-	<b>60,000</b>
Foreign, Commonwealth & Development Office	-	-	-	-	-	1,001,664	-	-	-	<b>1,001,664</b>
John Ellerman Foundation	-	73,266	-	-	-	-	-	-	-	<b>73,266</b>
Network for Social Change	-	-	-	-	-	-	-	8,100	-	<b>8,100</b>
Norwegian Agency for Development Cooperation	-	5,672	-	-	-	-	-	-	-	<b>5,672</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

**(v) Project Grants (cont'd)****Year to 31 December 2022**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Intelligence/ Investigations</b>	<b>Wildlife</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Oak Foundation	-	-	-	-	150,000	-	-	-	-	<b>150,000</b>
Pangolin Crisis Fund**	-	-	-	-	5,308	-	68,437	-	36,373	<b>110,118</b>
Plastic Solutions Fund	-	-	355,828	-	-	-	-	-	-	<b>355,828</b>
Royal United Services Institute	-	-	-	-	6,500	-	-	-	-	<b>6,500</b>
Rufford Foundation	25,009	-	-	-	24,991	-	-	-	-	<b>50,000</b>
Schwab Charitable Fund	-	-	-	428,466	-	-	-	-	-	<b>428,466</b>
Sequoia Climate Fund	-	-	-	643,490	-	-	-	-	-	<b>643,490</b>
Swedish Postcode Lottery	-	159,160	-	-	-	-	-	-	-	<b>159,160</b>
Zero Waste Europe	-	71,412	-	-	-	-	-	-	-	<b>71,412</b>
	<b>333,223</b>	<b>344,510</b>	<b>437,519</b>	<b>1,156,695</b>	<b>446,104</b>	<b>1,230,555</b>	<b>113,338</b>	<b>53,654</b>	<b>696,719</b>	<b>4,812,317</b>

\* EIA is a sub-grantee on a grant funded by Bloomberg Philanthropies

\*\* A funding initiative under the Wildlife Conservation Network

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### (v) Project Grants (cont'd)

##### Year to 31 December 2021

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Anti-Money Laundering	Wildlife	2021
	£	£	£	£	£	£	£	£	£	£
BAND Foundation	-	-	-	-	107,336	-	-	-	-	<b>107,336</b>
Bureau of International Narcotics and Law Enforcement Affairs	-	-	-	-	-	-	-	-	316,342	<b>316,342</b>
Center for International Environmental Law*	-	-	127,760	-	-	-	-	-	-	<b>127,760</b>
Children's Investment Fund Foundation	-	-	-	249,541	-	-	-	-	-	<b>249,541</b>
David Shepherd Wildlife Foundation	10,000	-	-	-	-	-	38,090	-	-	<b>48,090</b>
Department for Environment, Food & Rural Affairs	40,672	-	-	-	-	-	94,290	7,413	58,042	<b>200,417</b>
Department for International Development	-	-	-	-	-	15,079	-	-	-	<b>15,079</b>
EIA US	-	48,857	-	-	-	163,543	-	-	-	<b>212,400</b>
EJF Philanthropies	-	-	-	-	46,277	-	-	-	-	<b>46,277</b>
Ernest Kleinwort Charitable Trust	60,000	-	-	-	-	-	-	-	-	<b>60,000</b>
Foreign, Commonwealth & Development Office	-	-	-	-	-	443,240	-	-	-	<b>443,240</b>
Full Circle Foundation	-	-	-	-	-	-	53,972	-	-	<b>53,972</b>
Japan Animal Welfare Society	-	10,000	-	-	-	-	-	-	-	<b>10,000</b>
Lilongwe Wildlife Trust	-	-	-	-	16,322	-	-	-	-	<b>16,322</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

**(v) Project Grants (cont'd)****Year to 31 December 2021**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Anti-Money Laundering</b>	<b>Wildlife</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
National Geographic Society	-	-	-	-	-	-	44,653	-	-	<b>44,653</b>
Network for Social Change	7,251	-	-	-	-	-	-	-	-	<b>7,251</b>
Oak Foundation	-	-	-	-	150,000	-	-	-	-	<b>150,000</b>
Pangolin Crisis Fund**	-	-	-	-	38,431	-	35,572	-	-	<b>74,003</b>
Plastic Solutions Fund	-	-	124,788	-	-	-	-	-	-	<b>124,788</b>
Rufford Foundation	25,000	-	-	-	25,000	-	-	-	-	<b>50,000</b>
Save the Rhino International	17,807	-	-	-	-	-	-	-	-	<b>17,807</b>
Schwab Charitable Fund	-	-	-	384,882	-	-	-	-	-	<b>384,882</b>
Sequoia Climate Fund	-	-	-	432,572	-	-	-	-	-	<b>432,572</b>
Shetland Tiger Fund	1,000	-	-	-	-	-	-	-	-	<b>1,000</b>
Zero Waste Europe	-	65,484	-	-	-	-	-	-	-	<b>65,484</b>
	<b>161,730</b>	<b>124,341</b>	<b>252,548</b>	<b>1,066,995</b>	<b>383,366</b>	<b>621,862</b>	<b>266,577</b>	<b>7,413</b>	<b>374,384</b>	<b>3,259,216</b>

\* EIA is a sub-grantee on a grant funded by the Oak Foundation

\*\* An initiative by the Wildlife Conservation Network and Save Pangolins

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

<b>3</b>	<b>RAISING FUNDS</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
	Fundraising and Publicity	176,706	176,241
	Support Costs	32,883	34,159
	<b>Total</b>	<b>209,589</b>	<b>210,400</b>

#### **4 (i) CHARITABLE ACTIVITIES**

The amount spent on charitable activities is analysed across projects as follows:

<b>Year to 31 December 2022</b>	<b>2022</b>			
	<b>Support &amp; Governance</b>	<b>Grants Payable</b>	<b>Direct Expenditure</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tigers	25,570	7,013	129,927	<b>162,510</b>
Tigers (DEFRA)	33,336	61,898	124,195	<b>219,429</b>
Pangolins	15,617	(10)	81,675	<b>97,282</b>
Intelligence & Investigations	8,493	7,972	37,834	<b>54,299</b>
Elephants	70,020	-	374,553	<b>444,573</b>
Wildlife - INL	76,448	74,411	339,597	<b>490,456</b>
Wildlife - Defra West & Central Africa	22,049	8,084	104,687	<b>134,820</b>
Wildlife - Other	10,227	5,500	56,227	<b>71,954</b>
Ocean	30,399	-	160,314	<b>190,713</b>
Ocean (Global Plastics)	47,827	33,000	232,773	<b>313,600</b>
Ocean (Waste Trade)	1,380	-	7,623	<b>9,003</b>
Ocean (Norad)	990	-	5,301	<b>6,291</b>
Climate - CIFF	28,279	-	154,685	<b>182,964</b>
Climate - CWF	4,091	-	21,606	<b>25,697</b>
Climate - Sequoia Climate Fund	67,713	239,027	165,863	<b>472,603</b>
Climate - Schwab Charitable Fund	63,849	263,000	114,825	<b>441,674</b>
Forests - FCDO	160,559	402,177	516,893	<b>1,079,629</b>
Forests - NORAD (2021/25 Year 2)	35,857	61,416	137,577	<b>234,850</b>
<b>Total</b>	<b>702,704</b>	<b>1,163,488</b>	<b>2,766,155</b>	<b>4,632,347</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### CHARITABLE ACTIVITIES (cont'd)

Year to 31 December 2021	2021			
	Support & Governance	Grants Payable	Direct Expenditure	Total
	£	£	£	£
Tigers	33,643	5,902	157,433	<b>196,978</b>
Tigers (DEFRA)	6,962	28,312	10,300	<b>45,574</b>
Pangolins	41,427	79,865	138,389	<b>259,681</b>
Elephants	72,315	-	351,965	<b>424,280</b>
Wildlife - INL	55,694	53,447	217,761	<b>326,902</b>
Wildlife - Defra West & Central Africa	8,154	-	37,784	<b>45,938</b>
Ocean	31,869	-	155,990	<b>187,859</b>
Ocean (Global Plastics)	42,821	6,000	214,522	<b>263,343</b>
Climate - GEC	-	-	-	-
Climate - CIFF	30,584	-	157,740	<b>188,324</b>
Climate - SPCL	12,654	-	65,263	<b>77,917</b>
Climate - CATF	6,610	-	34,092	<b>40,702</b>
Climate - CWF (KCEP PL & MF)	9,150	30,000	22,718	<b>61,868</b>
Climate - Sequoia Climate Fund	16,654	55,311	39,106	<b>111,071</b>
Climate - Schwab Charitable Fund	46,000	235,000	31,292	<b>312,292</b>
Adessium Foundation - Inst support	-	-	-	-
Anti-Money Laundering - Defra	2,849	8,421	7,697	<b>18,967</b>
Forests - DFID 3	38,634	8,223	174,809	<b>221,666</b>
Forests - FCDO	79,156	53,780	335,897	<b>468,833</b>
Forests - NORAD 3	8,334	2,087	47,731	<b>58,152</b>
Forests - NORAD (2021/25 Year 1)	30,485	40,030	112,165	<b>182,680</b>
Forests - Waterloo	3,736	-	22,331	<b>26,067</b>
<b>Total</b>	<b>577,731</b>	<b>606,378</b>	<b>2,334,985</b>	<b>3,519,094</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 4(ii) Charitable Activities were funded as follows:

The expenditure below sets out the costs incurred on charitable activities disclosing the amounts funded by general unrestricted and restricted funds.

Year to 31 December 2022	Unrestricted £	Restricted £	2022 £
Tigers	19,968	142,542	162,510
Tigers (DEFRA)	15,296	204,133	219,429
Pangolins	9,462	87,820	97,282
Intelligence & Investigations	10,665	43,634	54,299
Elephants	27,883	416,690	444,573
Wildlife - INL	23,851	466,605	490,456
Wildlife - Defra West & Central Africa	(1,366)	136,186	134,820
Wildlife - Other	5,318	66,636	71,954
Ocean	23,467	167,246	190,713
Ocean (Global Plastics)	10,745	302,855	313,600
Ocean (Waste Trade)	237	8,766	9,003
Ocean (Norad)	619	5,672	6,291
Climate - ClIFF	5,388	177,576	182,964
Climate - CWF	850	24,847	25,697
Climate - Sequoia Climate Fund	6,961	465,642	472,603
Climate - Schwab Charitable Fund	6,855	434,819	441,674
Forests - FCDO	84,678	994,951	1,079,629
Forests - NORAD (2021/25 Year 2)	28,978	205,872	234,850
<b>Total</b>	<b>279,855</b>	<b>4,352,492</b>	<b>4,632,347</b>

Year to 31 December 2021	Unrestricted £	Restricted £	2021 £
Tigers	95,125	101,852	196,977
Tigers (DEFRA)	2,874	42,700	45,574
Pangolins	20,871	238,810	259,681
Elephants	36,250	388,030	424,280
Wildlife - INL	21,720	305,182	326,902
Wildlife - Defra West & Central Africa	597	45,341	45,938
Ocean	15,228	172,632	187,860
Ocean (Global Plastics)	6,737	256,606	263,343
Climate - GEC	(1,560)	1,560	-
Climate - ClIFF	6,657	181,667	188,324
Climate - SPCL	3,523	74,394	77,917
Climate - CATF	1,320	39,382	40,702
Climate - CWF (KCEP PL & MF)	4,339	57,530	61,869
Climate - Sequoia Climate Fund	2,485	108,586	111,071
Climate - Schwab Charitable Fund	6,056	306,236	312,292
Adessium Foundation - Inst support	1,382	(1,382)	-
Anti-Money Laundering - Defra	9,238	9,729	18,967
Forests - DFID 3	18,764	202,902	221,666
Forests - FCDO	27,571	441,262	468,833
Forests - NORAD 3	5,041	53,111	58,152
Forests - NORAD (2021/25 Year 1)	24,818	157,862	182,680
Forests - Waterloo	3,736	22,330	26,066
<b>Total</b>	<b>312,772</b>	<b>3,206,322</b>	<b>3,519,094</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

4(iii)	SUPPORT COSTS	Staff	IT	Premises	Office Costs & Sundries	Governance	2022	2021
		£	£	£	£	£	£	£
	Tigers	11,849	1,475	4,064	7,406	777	25,571	33,643
	Tigers (DEFRA)	16,102	2,004	4,111	10,064	1,056	33,337	6,962
	Pangolins	7,066	879	2,791	4,416	463	15,615	41,427
	Intelligence & Investigations	3,963	493	1,300	2,477	260	8,493	-
	Elephants	32,408	4,033	11,198	20,255	2,125	70,019	72,314
	Wildlife - INL	35,822	4,458	11,429	22,389	2,349	76,447	55,694
	Wildlife - Defra West & Central Africa	9,758	1,214	4,339	6,099	640	22,050	8,154
	Wildlife - Other	5,341	665	533	3,338	350	10,227	-
	Ocean	13,871	1,726	5,222	8,670	910	30,399	31,869
	Ocean (Global Plastics)	22,996	2,862	6,088	14,373	1,508	47,827	42,821
	Ocean (Waste Trade)	660	82	183	412	43	1,380	-
	Ocean (Norad)	459	57	158	287	30	991	-
	Climate - CIFF	13,384	1,666	3,986	8,365	878	28,279	30,584
	Climate - SPCL	-	-	-	-	-	-	12,653
	Climate - CATF	-	-	-	-	-	-	6,611
	Climate - CWF	1,869	233	697	1,168	123	4,090	9,151
	Climate - Sequoia Climate Fund	35,033	4,360	4,127	21,896	2,298	67,714	16,654
	Climate - Schwab Charitable Fund	32,691	4,069	4,514	20,432	2,144	63,850	46,000
	Anti-Money Laundering - Defra	-	-	-	-	-	-	2,849
	Forests - DFID 3	-	-	-	-	-	-	38,634
	Forests - FCDO	79,522	9,897	16,222	49,702	5,215	160,558	79,156
	Forests - NORAD 3	-	-	-	-	-	-	8,334
	Forests - NORAD (2021/25 Year 2)	17,218	2,143	4,606	10,761	1,129	35,857	30,485
	Forests - Waterloo	-	-	-	-	-	-	3,736
	Total support costs charged to charitable activities	340,012	42,316	85,568	212,510	22,298	702,704	577,731
	Total support costs charged to fundraising activities	15,289	1,903	5,132	9,556	1,003	32,883	34,159
	<b>Total Support Costs</b>	<b>355,301</b>	<b>44,219</b>	<b>90,700</b>	<b>222,066</b>	<b>23,301</b>	<b>735,587</b>	<b>611,890</b>

Support costs are allocated on the basis of expenditure ratios and staff numbers where appropriate.

Support costs include donated services recognised as Gifts in Kind in the sum of £81,500 for google advertising.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

4(iv)	GOVERNANCE COSTS	2022 £	2021 £
	Audit Costs - Fees for the current year	14,454	13,080
	Audit Costs - in respect of other fees	1,920	450
	Legal & Professional Fees	1,350	1,230
	Staff Costs	-	16,200
	Other Consultancy Costs	2,990	2,704
	Trustees' Expenses	2,587	34
	<b>Total</b>	<b>23,301</b>	<b>33,698</b>

Governance costs are allocated within support costs and charged to charitable and fundraising activities.

#### 4(v) GRANTS PAYABLE

The following material grants were paid during the year:

	2022 £	2021 £
Africa Nature Investors (ANI) Foundation	80,147	53,447
2Celsius	104,000	75,000
BRIDGE	18,664	13,050
Centre Agile	5,000	-
Conserv Congo	-	34,586
Deutsche Umwelthilfe e.V.	114,000	75,000
Education for Nature Vietnam	32,742	13,766
EIA US	357,899	-
European Environmental Bureau	44,027	45,311
European Environmental Citizens' Organisation for Standardisation	20,000	20,000
Food & Water Watch	95,000	85,000
Fundación Ecología y Desarrollo (ECODES)	20,000	20,000
Jaringan Pemantau Independen Kehutanan	-	(980)
Justice for Wildlife Malaysia	7,971	-
League for the Environment - Legambiente	20,000	-
LibertyASIA	-	7,923
MarViVa Foundation	28,000	6,000
Natural Resource Conservation Network	(10)	45,279
Royal United Services Institute	-	498
Telapak	152,030	92,050
WildAid	7,849	-
Wildlife Friends Foundation of Thailand	36,169	20,448
ZERO	20,000	-
<b>Total Grants</b>	<b>1,163,488</b>	<b>606,378</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

<b>5 NET INCOMING RESOURCES</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net incoming resources are stated after:		
Auditors' Remuneration - Current year	12,045	10,900
Auditors' Remuneration - in respect of other services	2,725	1,400
Trustees' Emoluments	7,130	38,031
Trustees' Pension Contributions	-	6,000
Depreciation of Fixed Assets	20,137	22,869
<b>6 TRUSTEES' REMUNERATION</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trustees' Emoluments	7,130	38,031
Trustees' Pension Contributions	-	6,000
Employer's NI for Trustees	-	3,367
<b>Total</b>	<b>7,130</b>	<b>47,398</b>
<p>The trustee remunerated in 2021, with the approval of the Charity Commission, ceased to be an employee of the Charity in December 2021. In 2022 the trustee acted in the capacity of a consultant, to assist with the transition of her long-term work to a new member of staff, for a total fee of £7,130.</p>		
<b>7 STAFF COSTS</b>	<b>No.</b>	<b>No.</b>
The average number of employees was	51	48
Staff costs including Trustees' remuneration were as follows:	<b>£</b>	<b>£</b>
<i>Staff on UK payroll</i>		
Wages and Salaries	1,656,332	1,590,631
Social Security Costs	186,052	165,219
Pension Costs	83,907	83,981
WFH Allowances	13,819	8,604
Sub Total	1,940,110	1,848,435
Other Salary Costs	395,186	299,353
Training & Recruitment Costs	40,264	10,353
	<b>2,375,560</b>	<b>2,158,141</b>
<p>Pension costs represent contributions to a personal pension scheme and payments as a result of auto enrolment.</p>		

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

<b>7</b>	<b>STAFF COSTS (cont'd)</b>		<b>.</b>
	The number of employees with emoluments above £60,000 were:	<b>2022</b>	<b>2021</b>
	£60,000 - £70,000	2	2
	£70,000 - £80,000	1	-
	Employer's pension contribution in respect of higher paid employees in 2022 totalled £16,649 (2021: £10,439)		
	The key management personnel of the Charity comprise the Executive Director and Campaigns Director. The total cost of employing key management personnel in the year was £175,209 (2021: £157,128)		
	The above staff costs include employer's national insurance costs and employer pension contributions.		

<b>8</b>	<b>FIXED ASSETS</b>	<b>2022</b>	<b>2021</b>
		<b>Furniture and Equipment £</b>	<b>Furniture and Equipment £</b>
	Cost at 1st January 2022	214,576	205,909
	Additions	21,873	10,877
	Disposals	2,683	2,210
	Cost at 31st December 2022	233,766	214,576
	Depreciation at 1st January 2022	187,719	167,060
	Charge for the Period	20,137	22,869
	Disposals	2,683	2,210
	Depreciation at 31st December 2022	205,173	187,719
	Net Book Value at 31st December 2022	28,593	26,857
	Net Book Value at 31st December 2021	26,857	38,849

<b>9</b>	<b>DEBTORS</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Grants due from EIA US	1,826	-
	Other Debtors	73,354	51,844
	Prepayments	20,535	9,248
	Accrued Income	493,635	466,441
	<b>Total</b>	<b>589,350</b>	<b>527,533</b>

Included in other debtors is a rent deposit of £12,250 on which the property landlords have a legal charge.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 10 CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	52,935	26,710
Taxes and Social Security	66,785	55,435
Accruals	230,052	53,336
Deferred Income	155,072	210,420
Pension Liability	12,575	14,455
Other Creditors	39,828	34,178
<b>Total</b>	<b>557,247</b>	<b>394,534</b>

#### 11 RESTRICTED FUNDS

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
<b>Year to 31 December 2022</b>	£	£	£	£	£	£	£	£
Tigers	63,845	141,698	111,475	7,013	11,804	12,250	-	63,001
Tiger (DEFRA)	-	206,199	92,684	61,898	18,040	31,511	-	2,066
Pangolins	65,876	113,338	60,166	(10)	6,154	21,510	-	91,394
Intelligence & Investigations	-	55,520	31,535	7,972	3,496	631	(2,348)	9,538
Elephants	256,280	446,104	295,168	-	42,138	79,384	(2,646)	283,048
Wildlife - INL	-	466,605	264,106	74,411	52,596	75,492	-	-
Wildlife - Defra West & Central Africa	12,701	193,742	98,358	8,084	23,415	6,329	-	70,257
Wildlife - Other	49,526	36,373	43,242	5,500	4,909	12,985	-	19,263
Ocean	36,019	180,728	138,653	-	18,120	10,473	(1,000)	48,501
Ocean (Global Plastics)	84,371	437,518	192,797	33,000	37,083	39,975	(1,408)	217,626
Ocean (Waste Trade)	-	159,160	3,630	-	1,143	3,993	-	150,394
Ocean (Norad)	-	5,672	3,905	-	371	1,396	-	-
Climate - CIFF	181,004	-	135,520	-	22,891	19,165	(2,798)	630
Climate - CATF	1,362	-	-	-	-	-	-	1,362
Climate - CWF	82	84,738	16,145	-	3,241	5,461	-	59,973
Climate - Sequoia Climate Fund	441,126	643,490	154,482	239,027	60,752	11,381	(1,236)	617,738

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2022	£	£	£	£	£	£	£	£
Climate - Schwab Charitable Fund	78,646	428,466	102,715	263,000	56,994	12,110	-	72,293
Forests - FCDO	1,977	1,001,664	428,559	402,177	75,880	88,335	(1,182)	7,508
Forests - NORAD (2021/25 Year 2)	-	228,892	117,290	61,416	6,879	20,287	-	23,020
<b>Total</b>	<b>1,272,815</b>	<b>4,829,907</b>	<b>2,290,430</b>	<b>1,163,488</b>	<b>445,906</b>	<b>452,668</b>	<b>(12,618)</b>	<b>1,737,612</b>

Included in the Statement of Financial Activities are funds which have been restricted by the donor for the projects listed above.

The balance brought forward on the Pangolins Campaign is split between Pangolins and the Wildlife (Other) project to ease financial reporting, without breaching the grant agreement.

Transfers represent fixed assets acquired which have been funded by restricted funds.

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2021	£	£	£	£	£	£	£	£
Tigers	31,766	133,930	84,182	5,902	9,704	2,063	-	63,845
Tiger (DEFRA)	2,028	40,672	10,290	28,312	4,088	10	-	-
Pangolins	68,135	286,077	128,453	79,865	20,556	9,936	-	115,402
Elephants	260,944	383,366	339,659	-	36,065	12,306	-	256,280
Wildlife - INL	(9,876)	316,342	201,163	53,447	33,974	16,598	(1,284)	-
Wildlife - Defra West & Central Africa	-	58,042	37,784	-	7,557	-	-	12,701
Ocean	75,643	134,341	145,857	-	16,641	10,133	(1,334)	36,019
Ocean (Global Plastics)	89,431	252,548	204,548	6,000	36,084	9,974	(1,002)	84,371
Climate (GEC)	1,560	-	-	-	1,560	-	-	-
Climate - CIFF	114,306	249,541	149,193	-	23,927	8,547	(1,176)	181,004
Climate - SPCL	74,394	-	46,357	-	9,131	18,906	-	-
Climate - CATF	17,277	24,642	30,072	-	5,290	4,019	(1,176)	1,362

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
	£	£	£	£	£	£	£	£
<b>Year to 31 December 2021</b>								
Climate - CWF (KCEP PL & MF)	57,612	-	12,325	30,000	4,812	10,393	-	82
Climate - Sequoia Climate Fund	117,183	432,572	33,494	55,311	14,169	5,613	(42)	441,126
Climate - Schwab Charitable Fund	-	384,882	28,743	235,000	39,944	2,549	-	78,646
Adessium Foundation - Inst support	(1,382)	-	-	-	(1,382)	-	-	-
Anti-Money Laundering - Defra	2,316	7,413	5,497	8,421	(6,389)	2,200	-	-
Forest - DFID 3	187,823	15,079	174,739	8,223	19,870	70	-	-
Forests - FCDO	-	443,240	320,426	53,780	51,585	15,472	-	1,977
Forests - NORAD 3	48,606	4,505	30,473	2,087	3,293	17,258	-	-
Forests - NORAD (2021/25 Year 1)	-	159,038	98,453	40,030	5,667	13,712	(1,176)	-
Forests - Waterloo	22,331	-	22,331	-	-	-	-	-
<b>Total</b>	<b>1,160,097</b>	<b>3,326,230</b>	<b>2,104,039</b>	<b>606,378</b>	<b>336,146</b>	<b>159,759</b>	<b>(7,190)</b>	<b>1,272,815</b>

Included in the Statement of Financial Activities are funds which have been restricted by the donor for the projects listed above.

Transfers represent fixed assets acquired which have been funded by restricted funds.

#### 12 UNRESTRICTED FUNDS

	Balance b/f	Income	Expenditure	Transfers	Balance c/f
	£	£	£	£	£
Unrestricted Funds	868,160	495,471	489,444	12,618	886,805
<b>Total</b>	<b>868,160</b>	<b>495,471</b>	<b>489,444</b>	<b>12,618</b>	<b>886,805</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 13 NET ASSETS BY FUND

As at December 2022	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	28,593	-	-	28,593
Current Assets	1,022,211	-	2,130,860	3,153,071
Current Liabilities	(163,999)	-	(393,248)	(557,247)
<b>Total</b>	<b>886,805</b>	<b>-</b>	<b>1,737,612</b>	<b>2,624,417</b>

As at December 2021	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	26,857	-	-	26,857
Current Assets	971,641	-	1,537,011	2,508,652
Current Liabilities	(130,338)	-	(264,196)	(394,534)
<b>Total</b>	<b>868,160</b>	<b>-</b>	<b>1,272,815</b>	<b>2,140,975</b>

#### 14

This is cash held from unrestricted reserves held for investment or other purposes rather than to meet short term cash commitments.

#### 15

Cash at bank and in hand as at 31 December 2022 amounted to £2,013,721.

#### 16 RELATED PARTIES

EIA UK co-operates with the Environmental Investigation Agency Inc, a 501(c)(3) tax exempt organisation registered in the USA.

One trustee is also a director of EIA Inc. During the year grant income totalling £263,891 (2021: £212,400) was receivable from EIA Inc.

EIA UK also co-operates with EIA Netherlands. One Trustee and two employees of EIA UK are directors of the company.

During the year EIA UK incurred costs on behalf of EIA Netherlands in the sum of £1,147 (2021: £1,166) for office desk space and legal costs.

	2022	2021
Grants receivable from EIA Inc during the year	263,891	212,400
Grants payable to EIA Inc during the year	357,899	-

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 17 LEASE COMMITMENTS

##### a) Land and Buildings

The Charity entered into a lease for its office premises from 25th March 2019 for a term of 5 years with an annual rent of £57,950.

The remaining lease commitment payable at the year end amounted to:

	2022	2021
	£	£
Within 1 year	57,950	57,950
Within 1 - 2 years	14,488	72,438
Within 2 - 5 years	-	-
<b>Total</b>	<b>72,438</b>	<b>130,388</b>

##### b) Other Lease Commitments

In 2020, the Charity entered into an agreement with Grenke Leasing Ltd for a new photocopier.

The Charity agreed to pay £594 per quarter for a primary period of 63 months - equivalent to 21 rentals.

	2022	2021
	£	£
Within 1 year	2,376	2,376
Within 1 - 2 years	4,752	4,752
Within 2 - 5 years	-	2,376
<b>Total</b>	<b>7,128</b>	<b>9,504</b>

#### 18 CONTINGENT LIABILITY

The Charity is not registered for VAT. However, a possible need to register due to the reverse charge mechanism came to light during the financial year.

Due to the nature and complexity of the activities undertaken by the Charity, it is not possible to estimate the amount of the potential liability, if any, with reasonable accuracy.

HM Revenue and Customs have been notified, and the Charity is still awaiting a response. It is uncertain how long it will take to resolve the matter.

**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 DECEMBER 2022

---

**EIA UK**

62-63 Upper Street,  
London N1 0NY UK

**T:** +44 (0) 20 7354 7960

**E:** [ukinfo@eia-international.org](mailto:ukinfo@eia-international.org)

**[eia-international.org](http://eia-international.org)**

UK Charity Number: 1182208

Company Number: 07752350

Registered in England and Wales



**ENVIRONMENTAL INVESTIGATION AGENCY UK**

England & Wales - Charity number 1182208

---

# Accounts

---



**Environmental Investigation  
Agency UK**

Annual Report and Accounts 2021



## CONTENTS

<b>Welcome</b>	<b>3</b>
<b>About us</b>	<b>4</b>
<b>2022-24 objectives</b>	<b>6</b>
<b>Key highlights</b>	<b>8</b>
<b>2021 achievements and performance</b>	
Climate	12
Forests	14
Ocean	16
Wildlife	18
Fundraising	22
Thank you	25
<b>Trustees' report</b>	
Structure, governance and management	26
Financial review	26
Statement of responsibilities	31
Independent auditors' report	32
Statement of financial activities	35
Balance sheet	36
Statement of cash flows	37
Notes to financial statements	38

---

### TRUSTEES

**James Arrandale**

(Appointed 7 May 2019)

**Pesh Framjee**

(Appointed 14 May 2021)

**Jenine Langrish**

(Resigned 4 May 2022)

**Jennifer Lonsdale**

(Appointed 25 August 2011)

**Mannat Malhi**

(Appointed 4 May 2022)

**Alice Railton**

(Appointed 4 May 2022)

**John Stephenson**

(Appointed 24 Sept 2020)

**Kit Stoner**

(Appointed 7 May 2019)

**Allan Thornton**

(Appointed 25 August 2011)

**Paul Townley**

(Appointed 14 May 2021)

---

### BANKERS

The Cooperative Bank

Olympic House

6 Olympic Court

Montford Street,

Salford

M5 2QP

Barclays Bank

193 Camden High Street

London

NW1 7PJ

---

### AUDITORS

Moore Kingston Smith

9 Appold Street

London

EC2A 2AP

---

### REGISTERED OFFICE

Environmental Investigation

Agency UK

62-63 Upper Street

London

N1 0NY

---

### REGISTERED NUMBER

UK Charity Number 1182208

Company Number: 07752350

Registered in England and Wales



## Welcome

EIA has never been in the business of parachuting into hot-button issues for the sake of easy publicity wins. We pride ourselves on playing the long game, whether it's doggedly sticking with unexciting but essential issues or staying the course to facilitate and guide legislation from concept to the lawbook.

The UK Ivory Act is a case in point. In 2017, our research revealed the UK as the world's leading exporter of antique ivory. Following this, we led a coalition of partners to make the case for a ban on ivory sales in the UK, helping to usher in the UK Government's introduction of Ivory Bill in 2018.

It became law in December 2018, but faced legal challenges from the antiques trade. Last year, on the anniversary of the last of these challenges, we called on the Government to stop delaying implementation. The UK Ivory Act formally came into effect on 6 June this year.

Similarly, we're very proud of our work in pursuit of a global treaty to tackle plastics pollution and our campaigners have led the charge from the outset. Throughout 2021, they built vital partnerships with key countries and other organisations to put the issue front and centre of governments and decision-makers. The result? The UN Environment Assembly made an historic commitment to negotiate a global plastics treaty in March 2022.

None of this would be possible without our donors and supporters; my sincerest thanks to everyone who has helped make these – and many other – successes possible.

**Mary Rice**  
Executive Director

The Trustees are pleased to present the EIA UK 2021 Annual Report.

Once again, 2021 was dominated by the COVID pandemic and its impact on all of us. Once again, the Trustees are proud of, and humbled by, the work and achievements of everyone at EIA UK.

This report demonstrates how the work of the EIA UK continued to be effective and to make a genuine difference during a time when a genuine difference was so desperately needed. Despite the continuing challenges of travel restrictions, remote working and increasing workloads, the year saw some real progress and achievement.

I hope that you too will be both impressed and inspired by what has been done to reduce the impact of environmental crime.

However, it is not just our staff who make EIA so effective. Without the help of our volunteers, our supporters and our donors, nothing could be achieved. We are entirely dependent on supporters and donors – each and every donation of any size makes a very real difference and we are sincerely grateful for this support.

**John Stephenson**  
Chair of the Board of Trustees

# About us

We investigate and campaign against environmental crime and abuse.

Our undercover investigations expose transnational wildlife crime, with a focus on elephants, pangolins and tigers, and forest crimes such as illegal logging and deforestation for cash crops like palm oil. We work to safeguard global marine ecosystems by addressing the threats posed by plastic pollution, bycatch and commercial exploitation of whales, dolphins and porpoises. Finally, we reduce the impact of climate change by campaigning to eliminate powerful refrigerant greenhouse gases, exposing related illicit trade and improving energy efficiency in the cooling sector.

# Vision, mission and values

## What we believe (vision)

A future where humanity respects, protects and celebrates the natural world for the benefit of all.

## What we want (mission)

EIA's mission is to protect the natural world by:

- exposing environmental destruction and loss of biodiversity through uncompromising and innovative investigations
- using this evidence and research to uncover environmental crimes and abuses and those responsible
- campaigning for protection of the environment through better enforcement of environmental law, progressive policy-making and changes in consumer behaviour
- developing effective partnerships and sharing skills and expertise

## Who we are (values)

**Professionalism:** we are honest, authoritative and transparent, striving to achieve the best outcome for the benefit of all. We will continually seek to improve, giving value for money in everything we do.

**Enthusiasm and innovation:** we are passionate about our vision, looking for ground-breaking solutions, being adaptable and creative. Our activities are informed by independence, clarity of thought and direction to achieve our goals.

**Courage and determination:** we don't underestimate the difficulties involved; we may take risks but they are managed, intelligent risks. We may be a small group but we are tenacious and will not give up because a situation is difficult

**Inclusive and supportive:** we know if we achieve success then it is with the support and help of many people. We therefore celebrate and embrace the differences and potential of everyone. We seek to share our knowledge and skills and make them easily accessible and relevant.

## Objectives and public benefit

The objectives of the company, as set out in the objects contained in the company's Memorandum and Articles of Association are:

The conservation, protection and restoration of the natural environment, ecosystems and wildlife and plant life of the world; to advance the education of the public in environmental matters, the preservation and conservation of the natural environment and the causes and effects of environmental degradation; and to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

The objects are fulfilled by effective delivery of EIA UK's robust campaigns and public outreach.

The Trustees had due regard to the Charity Commission's guidance on public benefit, when planning the charity's activities. The charity provides governments, regulatory bodies and enforcement authorities with reliable, substantive, authoritative and well-researched information on practices which are, or are likely to be, harmful to the natural environment. EIA UK provides intelligence as to the necessary means to prevent or reduce harm to the environment and to the people and creatures which rely on it. Its reports also provide information on illegal activities such as money laundering and so helps the authorities in the UK and overseas to prevent or reduce crimes.

# 2022-24 objectives

## Climate

By 2024, Parties to the Montreal Protocol adopt measures to strengthen implementation of ozone- and climate-related controls that can avoid additional cumulative emissions of more than 22 billion tonnes of CO<sub>2</sub>-equivalent by 2050.

1

By 2023, revisions to the EU F-Gas Regulation are adopted that will reduce cumulative hydrofluorocarbon (HFC) consumption by more than one billion CO<sub>2</sub> equivalent tonnes by 2050.

2

By 2024, improved understanding and awareness of the impact of ozone-depleting substances (ODS) and HFC climate crimes lead to strengthened action and enforcement to reduce illegal production, use, trade and emissions of ODS and HFC chemicals.

3

By 2024, global efforts on sustainable cooling acknowledge and incorporate refrigerant impacts, leading to an increase in natural refrigerant market share.

4

By 2024, measures to strengthen monitoring and mitigation of methane emissions in Europe and beyond are adopted through new EU legislation to minimise methane emissions in the energy sector.

5

By 2024, negotiations on a new global instrument are under way to reduce methane emissions in the energy sector

6

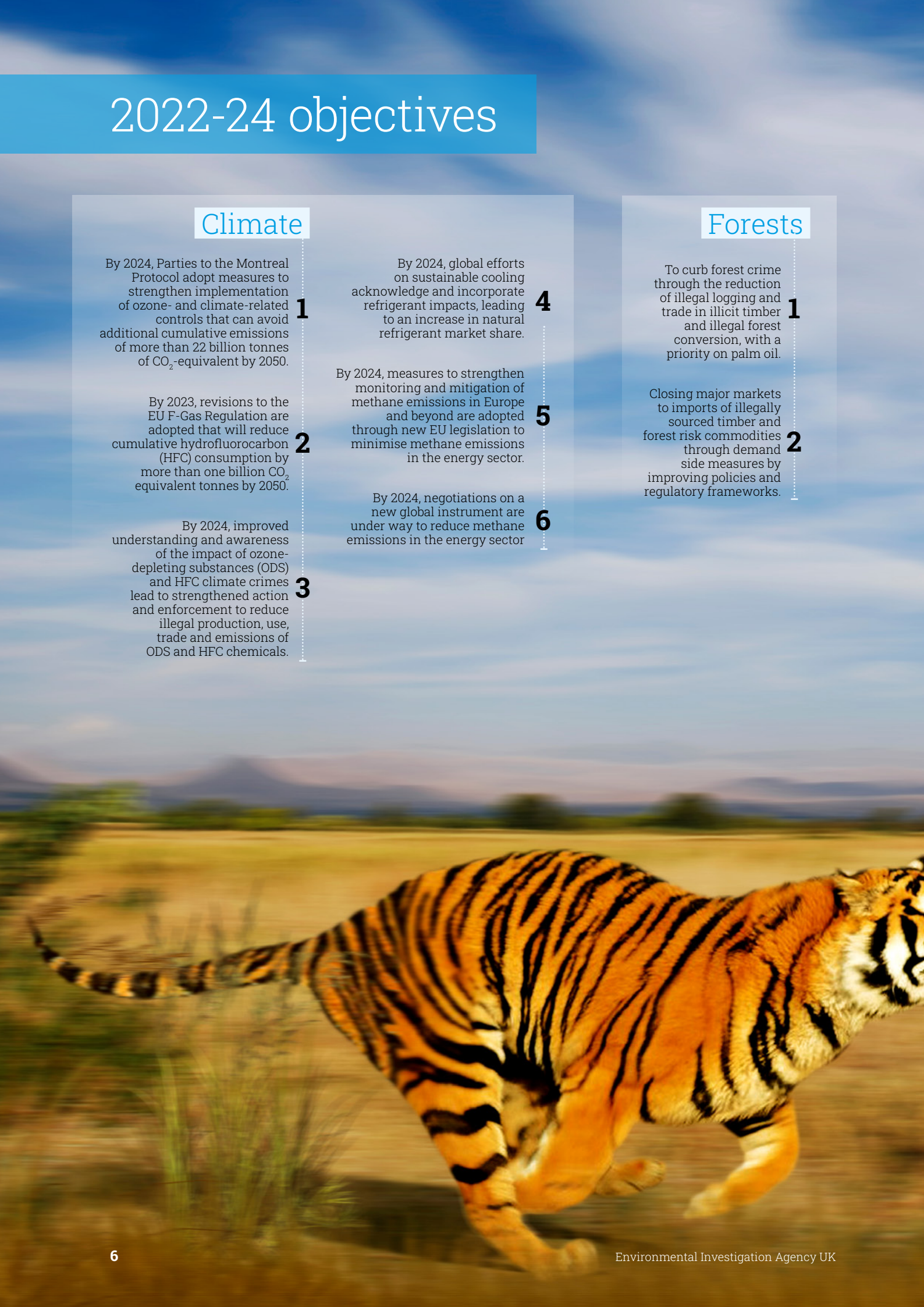
## Forests

To curb forest crime through the reduction of illegal logging and trade in illicit timber and illegal forest conversion, with a priority on palm oil.

1

Closing major markets to imports of illegally sourced timber and forest risk commodities through demand side measures by improving policies and regulatory frameworks.

2



## Ocean

1 Ambitious policies regulating the production, manufacture, design, containment and consumption of plastics are adopted and implemented at a national, regional and global level, including negotiation of a new global treaty on plastic pollution and measures to reduce sea-based sources of plastic pollution.

2 The environmental impact of the global plastic waste trade is reduced.

3 Plastic use in the UK food, beverage and convenience sector is reduced and key European supermarkets are taking steps to reduce their plastic footprint.

4 A reduction in the hunting and non-hunting threats to cetaceans and other vulnerable marine species.

## Wildlife

1 **Elephant Campaign:** continue to work towards a reduction in wildlife trafficking, specifically in West and Central Africa and in East and South-East Asia.

2 **Elephant Campaign:** we will continue to work with our local Nigerian partner, the Africa Nature Investors Foundation (ANI), to develop and lobby for the passage of stronger endangered species legislation and to identify and resolve the weaknesses and inconsistencies in Nigeria's current legislative framework to combat wildlife crimes.

3 **Tiger Campaign:** demand for and availability of tiger and other big cat parts and products, including from captive sources, is reduced.

4 **Tiger Campaign:** better informed criminal justice bodies (from law enforcement to prosecution and judiciary) and financial institutions have the information they need to disrupt criminal networks trafficking tigers and other Asian big cats.

5 **Pangolin Campaign:** demand for pangolin parts and derivatives in major consumer countries such as China and those in West, Central and East Africa is significantly reduced or eliminated.

6 **Pangolin Campaign:** ability of transnational pangolin trafficking networks to operate with impunity in West, Central and East Africa, as well as South-East and East Asia is significantly curtailed.

7 **Pangolin Campaign:** pangolin captive breeding is not pursued as a viable option to supply pangolin parts and derivatives in China or transit/source countries (in Africa and South-East Asia).

8 **Pangolin Campaign:** national-level wildlife civil society organisations in Africa and Asia effectively campaign for pangolin/wildlife protection and government accountability on wildlife crime.

# Key highlights of 2021

2021 was another busy year as we investigated and campaigned against environmental crime and abuse. Key highlights included:

## CLIMATE

- Emissions from cooling are expected to rise to 13 per cent of global greenhouse gas emissions by 2030, thus action to cut emissions from cooling is an essential component of net-zero strategies, yet this sector is often overlooked. Endorsed by high-level CoP26 Climate Champion Nigel Topping, in March EIA launched a Pathway to Net-Zero Cooling Product List aimed at supporting governments and businesses on their net-zero pathways by highlighting the most energy-efficient F-gas-free cooling technologies.
- In July 2021, we published a new report – *Europe's Most Chilling Crime* – and film highlighting the pervasive illegal import of HFCs into the EU. Trade data, seizure information and surveys of member states and industry augmented the findings from undercover fieldwork and remote investigations in Romania, France, Spain, Germany and Turkey. The report was translated into seven languages and was picked up by multiple news agencies.



## FORESTS

- Throughout 2021, we continued to expose how timber traders in various EU countries were importing Myanmar teak to those markets. EIA submitted nine substantiated concerns to EU authorities overseeing the European Union Timber Regulation (EUTR). Following the military coup in Myanmar in February 2021, EIA was instrumental in securing economic sanctions against the timber sector.
- Following years of campaigning, 2021 saw two major consumer markets (the EU and UK) take big steps to address their roles in driving the demand and consumption of forest risk commodities such as palm oil, soy, beef, leather, coffee and cocoa. For the very first time, both the EU and UK have proposed new legislation to stop commodities produced through deforestation from being placed on their markets.



# Key highlights (cont'd)

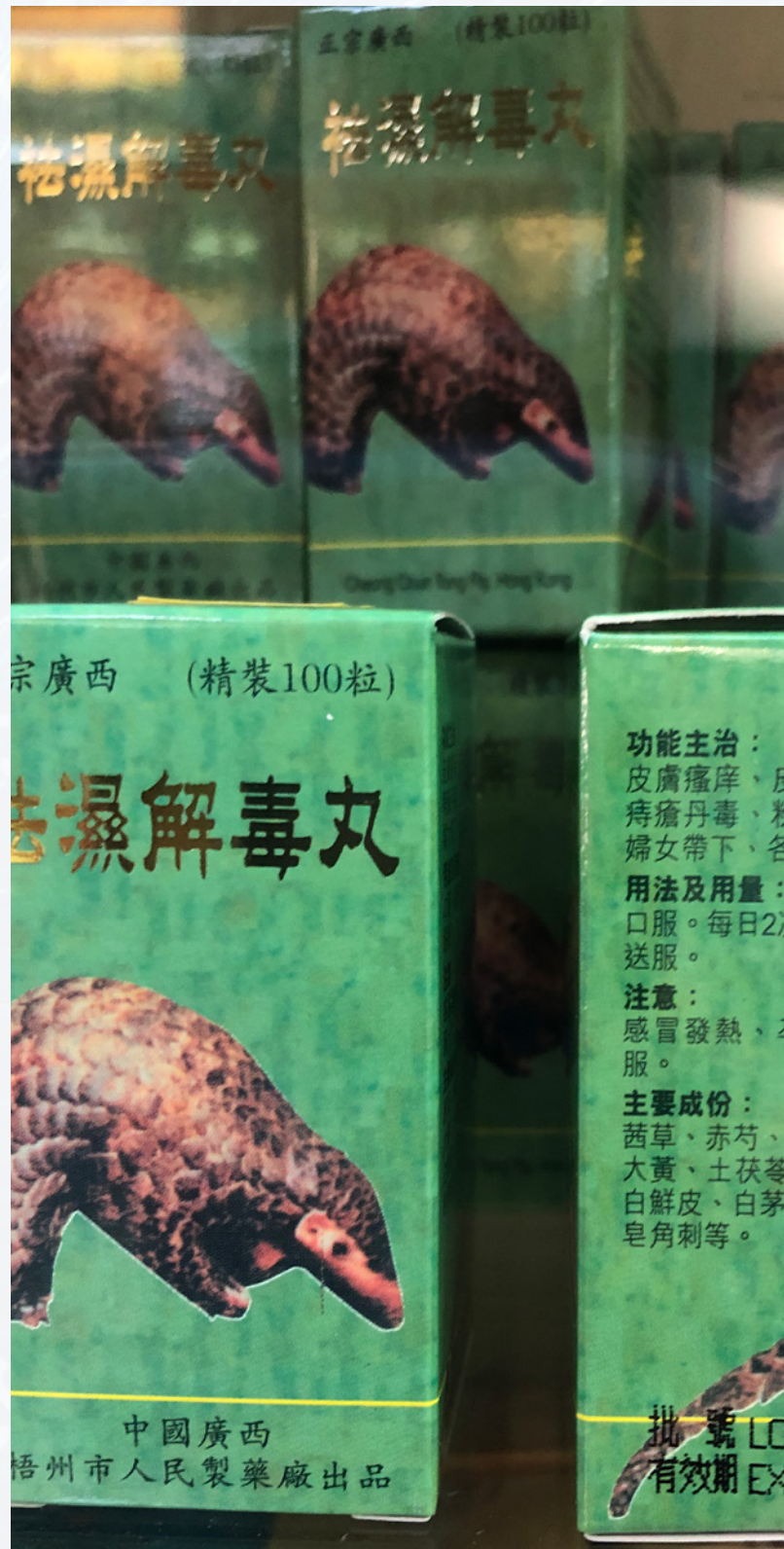


## OCEAN

- In May 2021, the cargo ship X-Press Pearl spilt 1,680 tonnes of plastic pellets, 9,700 tonnes of other plastics and toxic chemicals off the east coast of Sri Lanka in the single largest plastic pellet pollution event the world has ever seen. In response, EIA supported Sri Lanka's call for the International Maritime Organization (IMO) to reclassify plastic pellets as hazardous substances which would subject them to far greater controls and help prevent future spills. EIA joined with local NGOs in Sri Lanka to petition the IMO to act on pellets. The petition received more than 107,000 signatures.
- September 2021 saw EIA release *The Truth Behind Trash*, analysing available plastic waste export data to give the most comprehensive picture to date of the world's mounting plastic waste trade problem. It was launched in Brussels with partners and submitted to the European Commission alongside a Plastic Waste Trade Manifesto, co-signed by environmental NGOs and MEPs, calling for a full ban of EU plastic waste trade exports outside of its borders and increased controls on intra-EU waste trade.

## WILDLIFE

- Norges Bank excluded five pharmaceutical giants in China, which produce traditional Chinese medicine using leopard bone, pangolin scales and other endangered species, from the Norwegian Pension Fund. Campaign exposés by EIA over the licensed use of leopard, clouded leopard and snow leopard bone led financial journalists to unearth the connection between the Norwegian Pension Fund and other big names in the investment and banking sector.
- EIA and Africa Nature Investors conducted a comprehensive legal analysis of relevant laws in Nigeria to identify key gaps and recommendations to tackle wildlife crime. This analysis was successfully launched at a high-level roundtable event, hosted by EIA virtually and in person in August 2021.
- In July, Senior Pangolin Campaigner Chris Hamley was interviewed for Bad Goods, a Vice documentary on pangolin trafficking in Nigeria and China. The video, uploaded to YouTube, received more than 1.6 million views.





EIA's Climate Campaign seeks to avert climate catastrophe by strengthening and enforcing regional and international agreements that tackle climate super-pollutants, including ozone-depleting substances (ODS), hydrofluorocarbons (HFCs) and methane and advocating corporate and policy measures to promote the transition to a sustainable cooling sector.

In 2021, the European Commission continued preparing a proposal to revise the EU F-Gas Regulation. Although the proposal was delayed until 2022, EIA worked to maintain the spotlight on this important piece of legislation, engaging with the Commission, governments and key stakeholders in the cooling industry. This included participation in the May 2021 stakeholder conference, where EIA coordinated NGO comments and input on the draft European Commission evaluation. In September, EIA presented ways of improving near-term climate ambition in the F-Gas Regulation on a policy panel alongside the European Commission and Oeko-Recherche, the consultants responsible for drafting the F-Gas legislative review impact assessment.

EIA has been working to understand, expose and address the illegal HFC trade and in July published a new report providing updated statistics from trade data and seizure data analysis, insights from industry, enforcement officials and policymakers plus new information from undercover field investigations. The investigations revealed compelling evidence of Romania as a key entry point into the EU for illegal HFC imports, which are smuggled primarily from Turkey and Ukraine.

EIA's findings suggest that illegal trade of HFCs into the EU remains significant at about 20-30 per cent of the legal trade, equivalent to 30 million tonnes of CO<sub>2</sub>e annually. The report provided recommendations for further necessary measures under the revised EU F-Gas Regulation to tighten enforcement, introduce minimum penalties and a real-time licencing system and to close loopholes that allow for unmonitored transit of these illegal gases.

The report was translated into seven languages and distributed widely, including in multiple media outlets. The BBC worked with EIA to conduct its own follow-up investigation, focusing on the import of HFCs from Romania into the UK. This was aired on the BBC, helping to bring mainstream attention to this climate crime. Following publication of the report, EIA has engaged closely with enforcement authorities from multiple EU countries and participated in a dedicated Europol project aimed at tackling HFC climate crime.

The Climate team worked closely with the Intelligence team in 2021 to incorporate refrigerant seizure information into the EIA seizure database. This was launched in 2022 and allows users to

find out more about the illegal trade of refrigerants in the EU and worldwide, including exploring smuggling routes, concealment methods and the scale of climate-damaging emissions stemming from these smuggled gases.

In March, the Pathway to Net Zero Cooling Product List was launched in conjunction with the High Level Climate Champions work in the run-up to CoP26. The report and associated database highlighted the role of cooling in the climate crisis and showcases available cooling equipment with significantly lower climate impact. The products featured all use natural refrigerants and have high energy efficiency, thus reducing both direct and indirect emissions. The report has been presented multiple times to various audiences throughout 2021 and was discussed widely with stakeholders in Glasgow at CoP26. The Product List was also incorporated into our Cool Technologies website, which began to undergo further improvements and updates in 2021.

International action on HFCs continued in 2021, although all Montreal Protocol meetings remained online with a significantly reduced agenda. EIA attended these meetings, engaging in advocacy on the agenda items under consideration with key delegations in advance while continuing to promote our broader outcomes and objectives.

EIA produced a briefing in advance of the 43rd OEWG entitled Unexpected CFC-11 Emissions, which consolidates and summarises relevant information on the illegal production and use of CFC-11, including recent scientific findings showing a precipitous decline in the unexpected emissions and quantifying the new stocks of CFC-11 created that are yet to be emitted. The briefing also highlighted remaining critical gaps in data and understanding of the issue and the need for a comprehensive review of the monitoring, reporting, and verification requirements and procedure under the Montreal Protocol. The briefing was disseminated widely to Parties and members of the technical and scientific assessment panels ahead of the OEWG. At the 33rd Meeting of the Parties in October, EIA supported EU efforts to negotiate a decision on atmospheric monitoring, which will begin a process to determine and address gaps in the global atmospheric monitoring of ODS and HFCs.

EIA continued to build expertise and networks in the area of methane emissions, positioning itself as a leading NGO voice to influence EU policy to reduce methane emissions in the energy sector. The EU published a draft Methane Regulation in December 2021, which included many elements EIA and our NGO partners have been advocating, including on measurement, verification and reporting, leak detection and repair and banning venting and flaring. EIA will continue to raise

awareness for the need for all measures to be applied across the full supply chain, as the EU imports 90 per cent of its fossil gas and most methane emissions occur upstream outside EU borders.

During CoP26, the EU and US launched the Global Methane Pledge. This Pledge, with a non-binding reduction target of 30 per cent by 2030, has been signed by more than 100 countries and is the first international initiative on methane. It is a starting point for a decade of increasing ambition on methane. EIA is working to develop a new global methane instrument for the energy sector.

### Looking ahead

In 2022, EIA will:

- Develop support for strengthening the climate impact of the Montreal Protocol, including laying the groundwork for a future acceleration of the HFC phase-down under the Kigali Amendment.
- Participate in the EU and UK F-Gas Regulation reviews, leading the European NGO coalition and engaging policymakers in the European Parliament, Council and UK to advance ambitious measures to cut the use and emissions of HFCs.
- Carry out investigations into the illegal trade of HFCs in the EU and engage with the enforcement community to strengthen monitoring and enforcement.
- Engage with the European Parliament and Council to promote ambitious measures in the draft EU Regulation on methane emission reduction in the energy sector.
- Promote a new global instrument to reduce methane emissions in the energy sector.
- Engage with industry stakeholders and governments to encourage the adoption of an updated international standard governing the use of flammable refrigerants in residential air-conditioning and heat pumps. If accepted, the new standard will significantly open up this market to climate friendly natural refrigerants
- Engage with manufacturers and end-users to promote sustainable cooling and heating, including raising awareness of refrigerant use in heat pumps and the need to avoid locking in climate-damaging refrigerants as countries decarbonise heating.

# Forests



While the pandemic continued to curtail our field activities, our relationship with partners in Asia proved to be a major strength of our work. Monitoring documentation and advocacy continued to result in briefings and reports on the illicit trade in timber to the EU and US.

Using the European Union Timber Regulation (EUTR), EIA submitted 10 substantiated concerns to relevant authorities, mainly regarding imports of Myanmar teak.

In September, we released a new report *The Italian Job*, exposing how Italy has been at the heart of an ongoing trade in illicit timber from Myanmar, in defiance of both EU trade regulations and sanctions imposed in response to the brutal military coup on 1 February. In this report, EIA identified a total of 27 Italian timber traders importing teak timber products. The report included tax evasion risks by Italian companies trading timber and explained how the EUTR interacts with financial sanctions

placed on Myanmar companies and government.

The director of a German company (WOB Timber) was convicted of breaching sanctions put in place against the previous military regime in Myanmar for evasion in shipments of timber and EIA's work on tax evasion in our report *The Croatian Connection* was credited for helping to initiate prosecution. The German court ordered the company to pay a fine of €3.3 million and sentenced director Stephan Bührich to a 21-month suspended prison sentence as well as a fine of €200,000; he is currently appealing the decision.

The year 2020 had seen Indonesia report one of its



lowest rates of net deforestation – 115,459 hectares, according to Government figures – although the extent of deforestation is still debated. At the same time, it rapidly passed a controversial new Omnibus Law, the Job Creation Law, which potentially threatens social and environmental policies while promoting investment and development.

Indonesia has long been seeking to improve the ease of doing business in the country by simplifying its permitting and other processes, culminating in the Omnibus Law. During the past decade, Indonesia has also enacted a number of policies to improve palm oil governance and curb deforestation. How much these policies have improved the sector is debatable, however, as there are numerous exemptions and inadequacies in their implementation.

EIA and our partner Kaoem Telapak produced the report *Deforestation and Deregulation*, which analysed Indonesia's key policies related to palm oil sustainability and deregulation, including the potential impacts of the newly passed Job Creation Law.

### Looking ahead

Protection of forests and the people who rely upon them continues:

- EIA will continue to work with partners on the ground to highlight how deforestation, land tenure rights and the production of commodities are inextricably linked. We will bring case studies and key information to decision-makers in the UK and EU to ensure their laws do what they say on the tin.
- Our monitoring of the illicit trade of teak from Myanmar will continue. Serious consequences need to occur for traders to take seriously any infractions of the law – following our work, we intend to ensure through our advocacy that this happens.



# Ocean

EIA's Ocean Campaign strives for an improvement in the status of marine ecosystems and wildlife by reducing threats posed by marine plastic pollution, commercial fishing gear and the commercial exploitation of whales, dolphins and porpoises.

Our work is focussed on addressing the root cause of issues by providing evidence and informing national, regional and international policy and legislation.

At the international level, our overarching goal is to secure a legally binding global treaty addressing plastic pollution across the full plastic lifecycle and implementing upstream measures to reduce plastic production, consumption, waste generation and ultimately leakage into the environment. EIA has been one of the leading voices in the movement towards a plastics treaty, preparing briefings, coordinating with NGOs around the world, working with governments and companies and using the media to raise the profile of this issue.

In 2021, EIA attended the online portion of the fifth session of the UN Environment Assembly (UNEA). To maintain momentum into the in-person session, UNEA 5.2, held in February 2022, we continued strategic advocacy with key regional champions.

Our campaign reached a major milestone in early September at the first ever High-Level Ministerial Conference on Marine Litter and Plastic Pollution, held in Geneva, where we saw the introduction by Rwanda and Peru of a ground-breaking draft UNEA resolution that sought to develop a legally binding global instrument on plastic pollution.

EIA, alongside our strategic partner Centre for

International Environmental Law (CIEL), worked in 2021 to raise the ambition of key domestic opponents to a global plastics treaty. As a result, 2021 saw the US, UK, Canada and Japan come out in support of a globally binding treaty as well as the EU and its member states, among others, co-sponsoring Rwanda and Peru's resolution.

In November, the UK hosted the 26th Conference of the Parties to the UNFCCC (CoP26). Ahead of it, we released Turning Off the Tap, a briefing outlining the intrinsic link between plastic production and climate change.

At the regional level, EIA continued to push for the EU to take a lead on plastic-reduction policy. This work included engagement with the European Commission and the European Parliament as well as co-leading the Break Free From Plastics taskforces on pellets and waste trade.

Ocean campaigners worked extensively on revision of the EU Waste Shipment Regulation, undertaking outreach and producing reports to ensure ambitious legislation and guidelines were proposed by the Commission. As the review process is under way, this work continues into 2022.

Domestically, EIA has worked to ensure the UK Government is held to account on its promise to match or, where possible, exceed EU environmental policy post-Brexit (with regards

to plastic pollution) and ensure adequate policy responses to the plastics crisis. This has involved advocacy and responding to consultation on topics such as extended producer responsibility, deposit return schemes, consistent recycling, waste prevention and relevant parliamentary inquiries.

We continued our work to restrict the impact of the damaging plastic waste trade, producing The UK's Trade in Plastic Waste briefing in June outlining the immediate steps the UK should take to prevent additional damage to human health and the environment.

In January, EIA and Greenpeace UK released the third edition of *Checking Out on Plastics*, an annual report tracking the plastic footprints of the UK's major grocery retailers and their steps to reduce it. The report showed that while plastic packaging reduced overall between 2018-19, the 896,853 tonnes of plastic placed on the market represented an increase of 1.2 per cent compared to 2017 when the survey was first conducted. The report once again served as a vital conversation-starter with retailers, brands and policymakers on the need for transparency and pressed the case for picking up the pace on plastic pollution.

While supermarkets have early-stage plastic reduction strategies in place, EIA was also keen to see how Government policies can help drive progress and level the playing field for the sector. *Checking out Plastic Policy*, released in March, assessed UK retailer positions on policy approaches to reducing plastic pollution and provided recommendations as to how supermarkets could influence and engage with the Government on progressive and necessary legislation.

Following the conclusion of the three-year *Checking Out* project, EIA worked with NGOs across Europe and Australia to replicate our groundbreaking supermarket survey in other regions, sharing our methodology and experience to develop a version of the survey which can be widely rolled out. We've also again surveyed some of the UK retailers on their plastic use so we can compare across countries and collaborate on a joint European NGO report in 2022.

Our work promoting measures to protect whales, dolphins and porpoises also continued in 2021. EIA attended the International Whaling Commission (IWC) Special Virtual Session in September 2021. We drafted and sent a letter on behalf of a number of NGO partners urging the EU and other parties to raise the status of the critically endangered vaquita porpoise at the meeting. As a result, the Commission made an exception from its rule to postpone substantial policy issues until in-person

discussions and a robust discussion was held, with the IWC agreeing to write to the Government of Mexico offering support for efforts undertaken and calling for urgent action to stop gillnetting in the no-take zone.

We have continued to work with partners in the US to further pressure Mexico to protect the vaquita. This includes joint letters to the EU and UK CITES authorities, regular updates to the IWC, CITES and World Heritage Committee and a submission on enforcement to the Commission on Environmental Cooperation under the US-Mexico-Canada Agreement. We also continued to monitor the market for totoaba maws (dried swim bladders) in China.

EIA responded to the massacre of a super-pod of at least 1,423 Atlantic white-sided dolphins in the Faroe Islands in September 2021, initiating a letter to UK and other retailers which stock Faroese seafood and other products and working with a small group of NGOs to influence a forthcoming government evaluation set up in response to the hunt and resulting global backlash.

### Looking ahead

In 2022, key activities include:

- Leading the global movement to ensure an ambitious legally binding plastics treaty, focusing specifically on advocacy around the Intergovernmental Negotiating Committee.
- Continuing to campaign at national, regional and international levels for robust upstream policy interventions to reduce plastic pollution.
- Advocating for greater ambition on sea-based sources of plastic pollution, both within the plastics treaty discussions and at the International Maritime Organization.
- Launching a new campaign focussed on agriplastic pollution in the UK grocery supply chain and the mismanagement of agriplastics.
- Investigating the illegal plastic waste trade, policy loopholes and advocating for ambitious waste trade legislation at national, regional and global levels.
- Advocating the permanent end of commercial whaling and adoption of a long-term vision for the IWC that ensures the full recovery and health of all cetacean populations, safeguards their welfare and maximises their ecological contributions to healthy oceans.

# Wildlife



## Our Wildlife work aims to reduce wildlife crime around the world, with a specific focus on elephants, pangolins and tigers. Some 2021 highlights include:

### Tigers

While COVID hindered our ability to travel, we continued to gather information on tiger and other Asian big cat crimes (seizures, prosecutions and trade observations) to populate the new EIA Global Environmental Crime Tracker, which was formally launched in 2021. Intelligence on the 'who, what, how, where, why and when' of the tiger trade, including convergence with other big cats and wildlife in the trade chain, was collated remotely.

More than 65 intelligence reports were created, two criminal networks were mapped and more than a dozen tiger farms profiled in preparation for further investigation by EIA and partners when travel restrictions are lifted. More than 30 intelligence and information packages were disseminated to law enforcement and other government agencies, intergovernmental bodies, academics and NGO colleagues. These included information on other businesses and individuals associated with the infamous Golden Triangle Special Economic Zone in northern Laos.

Our research and analysis contributed to EIA's pre-CoP15 briefing for the Convention on Biological Diversity (CBD), All Eyes on Kunming. We highlighted the actions President Xi Jinping should take as leader of the host country to end tiger and other big cat trade. Our contributions helped strengthen the terms of reference for the CITES Big Cat Task Force and we provided input to a forthcoming report on the convergence of tigers and other big cats in trade to support the Task Force deliberations.

We provided input into an NGO Vision for the future of tigers post-2022 and the next international tiger summit. Our findings also fed into decisions by the US Government to keep Laos on a list of countries of concern regarding illegal wildlife trade, creating channels for cooperation to address systemic corruption and political collusion in wildlife crime.

### Looking ahead

- The lunar New Year of 2022 marked the beginning of the Year of the Tiger in the Chinese zodiac and we will be spotlighting threats to the tiger and actions required to save the species throughout the year. This includes through several international meetings convened by the Global Tiger Initiative, Global Tiger Forum, as well as the 74th meeting of the CITES Standing Committee and the 19th Conference of the Parties to CITES.
- We secured a new grant at the end of 2021 to resume our collaboration with Education for Nature Vietnam and Wildlife Friends Foundation Thailand to enhance enforcement and disruption of the tiger trade networks in the Mekong and to strengthen legal frameworks to end tiger farming. The funding means we can get back into the field to ground-truth what is happening and engage with a range of stakeholders face-to-face.
- In collaboration with the Pangolin Campaign, we will be updating our reports A Bitter Pill to Swallow and Smoke and Mirrors and also reaching out to international investors and clearing banks urging them to take the same stand as Norges Bank and ensure they are not financing the manufacture and trade in leopard bone and pangolin scale medicines. This will run in complement to our engagement with civil society groups in Asia and Africa concerned about the threat of TCM use of endangered species driven by the Belt and Road Initiative and advocating for the closure of China's domestic market for leopard bone and pangolin scales.

# Wildlife



## Elephants

Between April and August 2021, we shared updated intelligence on a Vietnamese wildlife trafficking network operating in Mozambique, Nigeria, Uganda, Vietnam and Cambodia to INTERPOL, Vietnam FIU, Cambodia FIU, the CITES Secretariat and other relevant stakeholders.

As a result of us lobbying investors to divest from the destructive Rufiji hydropower dam in Tanzania's Selous Game Reserve, Swedish investment fund Tundra Fonder divested from Elsewedy Electrics, the Egyptian firm heading construction, in May 2021.

In June, EIA launched its Global Environmental Crime Tracker, the world's first publicly available interactive wildlife seizure database, which provides information concerning routes, key export/import hubs, airlines, maritime companies and trafficking methods. To date, it has been viewed more than 3,000 times.

We continued our collaboration with ADM Capital Foundation, a Hong Kong NGO, to amend Hong Kong's Organised and Serious Crime Ordinance to include wildlife trafficking as a serious crime. On 18 August 2021, the Private Member's Bill was passed.

We continued to play a key role supporting the Lilongwe Wildlife Trust to tackle ivory, pangolin and other wildlife trafficking in Malawi, contributing to the prosecution of Lin Yunhua, head of a major wildlife trafficking network. He was jailed for 14 years.

November saw the release of two new reports, Lethal Remedy on the threat some traditional Chinese medicines in Africa pose to endangered wildlife and Vietnam's Footprint in Africa, an analysis of the role of Vietnamese criminal groups in wildlife trafficking.

In December, EIA and Conserv Congo signed an MoU to formalise a working relationship undertaking research and investigations in relation to ivory and pangolin trafficking.

Finally, EIA worked closely with other NGOs to secure an EU-wide ivory trade ban, finally adopted in December 2021.

## Looking ahead

In 2022-23, we plan to:

- Continue targeting the key role of Nigeria as the largest export hub for ivory and pangolin scales to Asian markets.
- Lobby for a new Endangered Species Act in Nigeria that provides more robust protection and stronger deterrent penalties.
- Continue to target the role of Vietnamese and other Asian traders and buyers operating at intermediary and higher levels of wildlife crime networks.
- Continue holding to account irresponsible governments permitting harmful commercial projects and the financial investors funding them.



## Pangolins

In 2021, the Pangolin Campaign recorded more than 28 tonnes of pangolin scales seized globally, up from 23 tonnes in 2020. This pattern could be attributed to the opening of borders, allowing international travel and trade, enabling the trafficking of pangolin scales.

The year saw the publication of nine pangolin-related reports on topics ranging from organised crime investigations and CITES issues to the risks of traditional Chinese medicine expansion in Belt and Road Initiative countries.

Throughout 2021, EIA disseminated a total of 125 documents, including intelligence reports, seizure datasets and evidential packages, to 42 NGOs, law enforcement agencies and academic and financial institutions in more than 20 countries, providing vital support to ongoing investigations, campaign efforts and research. The information shared was generated through a range of sources including covert and open-source research and investigations.

EIA has also provided remote support to Uganda partner the Natural Resource Conservation Network (NRCN) for analysing financial transactions, call records, open-source and social media research and monitoring, intelligence output production and strategic investigation planning.

EIA continually engaged with CITES Parties, Management Authorities and relevant

organisations to campaign for the closure of legal markets for pangolin derivatives and improved intelligence for investigations into pangolin trafficking, attending the virtual CITES 31st Animals Committee held in June.

### Looking ahead

In 2022, we plan to:

- Campaign to encourage the divestment of major investors from TCM companies utilising pangolins and other endangered wildlife to manufacture medicine.
- Continue to work with civil society partners NRCN and Conserv Congo to build capacity in investigations to improve criminal justice responses to pangolin trafficking in Uganda and DR Congo.
- Continue investigating the international criminal networks trafficking pangolins between Africa and Asia and campaign for improved investigation and prosecution, including through the application of intelligence-led and financial investigation techniques.
- We will also be releasing new investigation reports on a pangolin network operating between Uganda and China and on the availability of trafficked pangolin scales inside China.

# Fundraising

## Raising funds

The majority of EIA UK income is restricted to programme funding and, while we have had increasing success in securing large institutional grants in recent years, this model does not allow for full cost recovery.

The past 10 years' growth has also increased the need for additional funding to build the capacity of our Intelligence Team and for core costs.

Given the nature of EIA's work, salaries for campaigners, crime analysts and investigators represent the bulk of charitable expenditure and this needs to be supported by human resources, IT, finance and office costs. Therefore, raising unrestricted funds is crucial to supplementing project funding, increasing our impact and investing in the development of EIA UK.

We are extremely grateful for the continued support in 2021 of a small group of just under 1,800 individual regular monthly donors, many of whom have supported EIA since the early 1990s. Their loyal support helps us plan ahead with more confidence.

In 2021, despite difficult on-going circumstances due to the pandemic, we remained proactive in raising funds from a range of sources, including trusts and foundations, individual supporters who continued to respond generously to appeals, those leaving EIA a gift in their Will and others fundraising through sponsored activities and events.

With the cancellation of planned international travel and field work, and many international meetings postponed or held virtually, campaigners successfully worked with donors to reassign or postpone planned expenditures. We sincerely thank our donors for their support and cooperation at this difficult time.

## Institutional fundraising

Grants from statutory funders, trusts and foundations continue to provide a significant percentage of income for EIA UK. We are extremely grateful to all funders and thank them for their long-standing generosity in support of the Climate, Forests, Ocean and Wildlife (Tiger, Pangolin and Elephant campaigns) programmes of work.

Income remained stable in 2021 from major institutional funders, including the UK Foreign, Commonwealth and Development Office (FCDO) (Forests), the UK Illegal Wildlife Trade Challenge Fund (Pangolin and Anti-Money Laundering campaigns), the Norwegian Agency for Development Cooperation (Forests and Ocean), BAND (Elephant), the Elephant Crisis Fund, National Geographic (Pangolins), the Friedman French Foundation (Pangolin), the Plastic Solutions Fund (Ocean), the Children's Investment Fund Foundation and the Swedish Lottery (Climate).

We are delighted that new major funders such as the Pangolin Crisis Fund, an initiative by the Wildlife Conservation Network and Save Pangolins, and the Schwab Charitable Fund made possible by the generosity of anonymous donors have supported EIA UK in 2021.

We are also extremely appreciative of former EIA Trust donors who have loyally supported us in 2021 including ClimateWorks Foundation, the David Shepherd Wildlife Foundation, the Ernest Kleinwort Charitable Trust, the Henocq Law Trust, John Ellerman Foundation, the Network for Social Change, Oak Foundation, the Rufford Foundation and Save the Rhino International.

## Individual giving

Since 2018, our main objective has been to consolidate unrestricted income, focusing on areas of greatest return by systematically increasing the return on investment in each income stream and reviewing the structure of the Fundraising team. Our fundraising policies and the nature of interactions with supporters were also adjusted to meet the requirements of GDPR.

As challenging as 2020 and 2021 were, together we achieved some fantastic results, increasing our overall unrestricted income and launching our second digital fundraising campaign, which generated more than 7,500 new leads and two new telephone campaigns which helped recruit new individual donors.

We received just over £208,000 of legacy income (some of which was accrued to 2020) and we remained actively involved in the Remember a Charity Week campaign.

Our individual giving appeals have exceeded targets by more than £50,000, thanks to the generosity of our supporters.

We created several new webpages to enhance our Search Engine Optimisation (SEO) and raised our organisation's profile with prospective donors, funders and philanthropists.

## Looking ahead

In light of the global energy and economic crises, we urgently need to boost our reach and keep building the case for decisive outcomes to address climate change and plastic pollution.

More than ever, we need to continue building the capacity of our programmes. While the extraordinary circumstances caused by the pandemic linger, in 2022 fundraising remains highly competitive and the economic situation challenging. We will continue to seek opportunities to develop new key relationships with major funders to lay the groundwork for support in the future, diversify our support and continue growing our income, including from smaller grant-making trusts and family foundations.

To mitigate any potential negative impact of the economic crisis on core funding, our priorities will continue to focus on the stewardship of existing funders and individual supporters and, with support from our digital agencies and Communications team, on reaching out to new audiences.

We will continue increasing our presence online by enhancing our SEO ranking and maximising the use of free Google ads grants. We aim to continue building on our 2021 successes, promoting legacy and individual giving. We will continue capitalising on our social media following, invest in Facebook advertising, increase the use of 'text to donate' and launch new innovative digital donor acquisition campaigns.

While large multi-year grants are essential to ensuring our work continues, diversifying and increasing our unrestricted income is vital to develop the organisation and increase global impact. In 2022, we are therefore seeking to establish new partnerships with grant-making trusts and philanthropists willing to provide funding for the development of core elements of our work.

## Our Fundraising Practice

Our fundraising practices are in line with guidance from the Charity Commission.

**Effective planning:** Income and expenditure forecasts are produced quarterly, based on the outcome of fundraising initiatives and applications submitted. As part of the quarterly planning process, we also monitor the return on investment of each unrestricted income stream and adjust as required. Deadlines for reports due and calls for proposals are shared with budget-holders monthly, along with future income projections and assumptions on application success.

**Supervision of fundraisers:** In March 2020, our fundraising policies were reviewed and approved by the Board of Trustees, including references to the necessity to be mindful of supporters who may be vulnerable or in vulnerable circumstances. Inhouse fundraisers receive appropriate monthly supervision. In Spring and Autumn 2021, we worked with a professional fundraising organisation to conduct our telephone regular giving campaigns. The callers received a training by EIA and the quality of calls was monitored.

**Protecting the assets and reputation of the organisation:** Monthly reconciliation processes are in place between Sage and our ThankQ fundraising

database. Our ethical private funding and gift acceptance policy includes guidance on anti-money laundering regulations introduced by the Board of Trustees and guidance from the Charity Commission's Know Your Donor.

**Full compliance with fundraising laws:** Our privacy policy is available online. We are registered with the Fundraising Regulator and fundraisers are made aware of the Fundraising Regulator Code of Fundraising practice.

**Following recognised standards, being open and accountable:** Complaints are reported to the Trustees and no formal complaints were received from supporters in 2021. Our fundraising complaint policy is available on our website. We ensure the right policies are in place and understood internally. EIA UK is in compliance with the standards in the Code of Fundraising Practice. Our Year in Review publication, Annual Report and Accounts ensure our aims and achievements are clearly communicated to funders and supporters.



Registered with  
**FUNDRAISING  
REGULATOR**

# Thank you

## Institutional donors

Funded by the US Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL)

Children's Investment Fund Foundation (CIFF)

ClimateWorks Foundation

David Shepherd Wildlife Foundation

Funded by the UK Government through the Illegal Wildlife Trade Challenge Fund (DEFRA)

Funded by UK Aid through the Foreign, Commonwealth and Development Office (FCDO)

EJF Philanthropies

The Elephant Crisis Fund, an initiative by Save the Elephants and the Wildlife Conservation Network

The Ernest Kleinwort Charitable Trust

Henocq Law Trust

Japan Animal Welfare Society (JAWS)

John Ellerman Foundation

National Geographic Society

Network for Social Change

Funded by the Government of Norway through the Norwegian Agency for Development Cooperation (Norad)

Oak Foundation

Pangolin Crisis Fund, an initiative by the Wildlife Conservation Network and Save Pangolins

Plastic Solutions Fund

Save the Rhino International

Save Wild Tigers

Schwab Charitable Fund made possible by the generosity of Anonymous

Swedish Postcode Foundation

The Rufford Foundation

The Shetland Tiger Fund

The Waterloo Foundation

And thank-you to all our friends, individual donors and corporate supporters, including comedian and EIA Ambassador Ronni Ancona, artist Gary Hodges, Jamie at Emmerson Press, web agencies Creemedia and HappyPorch, Angela Hayes, Partner at law firm DAC Beachcroft LLP, and the professional photographers who give us pro bono access to their portfolios. We hugely appreciate you.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### Structure, governance and management

The Environmental Investigation Agency UK is a registered company number 07752350 limited by guarantee and incorporated on 25 August 2011. It was registered as a charity - number 1182208 - on 26th February 2019 and produces its annual reports under the provisions of FRS 102, and the Charity SORP. Prior to being registered as a charity, EIA UK operated as a not-for-profit company and worked collaboratively with EIA Trust until the Trust was wound down and closed. The latter's assets were transferred by deed to EIA UK. Previous EIA UK annual reports can be seen on the Companies House website.

The company was established under a memorandum and articles of association which established the objects and powers of the company and is governed under its articles of association. The articles were revised in 2019.

The Trustees who served during the year and up to the date of the report are listed on page 2.

The Trustees have no beneficial interest in the charity. However, one Trustee was also an employee of EIA UK, as approved by the Charity Commission, until her retirement on 31st December 2021. In 2022 this Trustee will act in the capacity of a consultant, spending an estimated 30 days to assist with the transition of her long-term work to a new member of staff.

The Trustees have the power to appoint new members to the Board by an ordinary resolution. New trustees are recruited by advertising widely and through a competitive recruitment process. The induction process for new trustees includes provision of key information about the company, its operations and the Trustees' responsibilities.

The objects and purposes are described elsewhere in this report. To achieve our charitable purposes, the Trustees take into account the Charity Commission public benefit guidance when making any decision relevant to it. The Trustees meet to set the strategic direction for the charity to review and agree the campaign and organisational plans drawn up by the Executive Team and to actively manage the key risks faced. The Finance Committee meets up to 10 times a year to review financial performance, audit and risk management. The Board of Trustees reviews governance and policies to ensure the charity is compliant and robust.

To set remuneration of key staff, comparisons are made with the remuneration of staff in similar roles at other charities of similar size.

#### Equality, Diversity and Inclusion Committee

Equality, Diversity and Inclusion (EDI) has continued to be a focus for EIA in the past year.

An EDI committee was created in February 2021, with representation from different staff levels, Trustees and volunteers. It meets monthly to discuss ideas and prioritise actions.

Activities undertaken by EIA in the past year to improve EDI have included conducting a baseline survey to better understand the make-up of our staff and Trustees, improving recruitment procedures (including anonymised recruitment), updating the staff handbook to include unconscious bias and all staff undertaking EDI training from the Diversity Trust.

EDI will remain a focus in 2022, with priorities including further training for staff, developing an EDI policy and prioritised actions, ensuring EDI is embedded in our strategy and more celebration of the diversity within EIA.

### Financial review

#### Results for the year

The Charity continues to build on the successes of the previous year, owing to the unwavering support of loyal donors and its committed staff.

The total income for the year amounted to £4,161,397 – an increase of 6% compared to the previous year. Restricted grants and donations from more than twenty-five funding bodies, including statutory grants, accounted for 80% of the Charity's total income.

Grant cycles vary within each campaign or project, with some coming to an end during the year. A project on deploying anti-money laundering typologies to curb illegal wildlife trade, which was funded by the Department for Environment, Food and Rural Affairs ended in the first quarter of 2021. Also, notable is the funding for the Forests Campaign, where the grant from the Department for International Development (DFID) came to an end during the year. This government department was closed and replaced by the Foreign, Commonwealth & Development Office (FCDO). The Forests Campaign obtained an extension or bridging grant from the FCDO in 2021. However, this was significantly less than the previous grants from DFID. The campaign

**TRUSTEES' REPORT**FOR THE YEAR ENDED 31 DECEMBER 2021

---

also received significantly less income from its other main grantor. Both funders continue to fund the campaign in the succeeding year, albeit at the reduced funding level.

The Ocean Campaign that incorporates the work on addressing global plastic pollution also saw a decline in income compared to the previous year. However, the campaign has subsequently secured additional grants, forecast to exceed income levels from previous years.

The decline in these grants during the year, is offset against other project income where the grant instalments in 2021 exceed the previous year's due to funding cycles starting mid-year. The Charity also secured new grant funding in the year. The income for the Climate Campaign increased by 72% following a re-phasing of the grant from the Children's Investment Fund Foundation, higher instalments from the Sequoia Climate Fund grant that was obtained in the final quarter of 2020, and a new grant from the Schwab Charitable Fund.

The Charity successfully secured new grants from the Department for Environment, Food and Rural Affairs for the Tiger and the Wildlife West & Central Africa Campaigns. Further funding was also obtained from the Wildlife Conservation Network and the Full Circle Foundation for our work on the Pangolins Campaign.

A full list of the restricted grant donors is shown in Note 2(v) in the Notes to the Financial Statements. The Charity is grateful to all donors that have enabled our invaluable work to continue during the year and beyond.

Unrestricted income from individual supporters remains a very important source of funding, affording the Charity a level of flexibility in its operations. The main increase in unrestricted income is from legacies, which increased by 34% compared with the prior year. Legacy income received during the year included a significant legacy of £224,895 from a long-standing supporter.

Included within Donations and Legacies is accrued legacy income in the sum of £305,895 and Gifts in Kind valued at £82,137 (2020: £119,662).

Overall, the fundraising initiatives for unrestricted income streams continued to yield good results, building on the successes of the previous year. Income from these initiatives increased by 6% in 2021. There was a notable increase in income from corporate giving

schemes, smaller Trust and Foundation grants and the Appeals sent to our individual supporters. This was boosted by the increase in direct debit giving following the donor acquisition and engagement programme in recent years, and the resulting increase in gift aided donations.

Total expenditure during the year amounted to £3,729,494 an increase of 5% on last year. Although the increase in the total cost of raising funds was minimal, direct fundraising costs were higher during the year due to an increase in spend on advertising in various publications, to raise awareness of the Charity and its work. There was also an increase in the license fees for the fundraising database and other general supporter maintenance costs.

Grants payable to project implementing partners increased by 43% in 2021 partly because of new grants that afforded new partners coming on board, as well as increases in grants to existing partners. For example, the Climate Campaign that accounted for more than half of the total grants payable to partners during the year, worked in collaboration with four new partners due to increased funding.

In 2021 salaried employee costs included the hire of new staff and a relatively small inflationary pay increase of 4% for all staff in recognition of the unprecedented increase in inflation and the cost of living. Total staff costs including consultancies, training and recruitment costs increased minimally. The previous year included agency costs for specialised staff and more consultants were hired in the areas the charity were directly working in to mitigate the impact of travel restrictions on planned activity during the pandemic.

Included in the expenditure on charitable activities are support and governance costs amounting to £577,731 (2020: £553,479). Other than support staff costs and IT, all other costs were lower than the previous year's. The increase in project income and project activities, meant that more support salaries were chargeable to projects. IT costs have increased with the provision of cloud based back-up services, and other related costs to accommodate the change in working practices.

The decrease in governance, premises and other office costs reflects amongst other things, the reduction in rent and rates which were discounted for part of the year in 2021 compared to full payments in the prior year. Equipment and furniture costs also dropped after the spike in 2020, when staff had to be fully equipped to work

**TRUSTEES' REPORT**FOR THE YEAR ENDED 31 DECEMBER 2021

---

from home during the pandemic.

Reported expenditure includes the sum of £82,137 representing the value of donated google advertising grants recognised as gifts in kind.

The Charity achieved a surplus of £431,903 at the year end. The Charity's total net assets amounted to £2,140,975 as at 31 December 2021, consisting of unrestricted reserves at £868,160 and restricted reserves in the sum of £1,272,815.

The Notes to the Financial Statements provide further details on the figures presented on the Statement of Financial Activities and the Balance Sheet as at 31 December 2021.

**Gifts in Kind**

Donations and legacies received during the period include Gifts in Kind to the value of £82,137 comprising of free Google advertising grants.

**Value of Volunteers**

The Trustees would like to pay tribute to our volunteers for their time, support and commitment. They make a significant contribution to the work and success of the organisation. Although, from March 2020 the office was closed for many months and following Government guidance, limited numbers of staff were then permitted to work from the office, our volunteers have continued to provide valuable support for the work of the Charity throughout the year. At least 21 volunteers helped with our research, data input, and analysis, translations, archiving and general administration.

It is inherently difficult to measure the true value associated with this support and therefore a monetary value for volunteer time has not been included in these financial statements.

**Details of Reserves**

As at 31 December 2021, total reserves held by the charity amounted to £2,140,975. This consisted of unrestricted reserves in the sum of £868,160, of which the free reserves amounted to £841,303. Restricted reserves totalled £1,272,815.

The objective of the unrestricted free reserve is to maintain sufficient unrestricted general funds to meet all of EIA UK's existing liabilities in the event of an unforeseen and/or catastrophic development within the organisation.

Consequently, the reserves policy focuses on the need to maintain free reserves in unrestricted funds at a level that equates to between three to six months of unrestricted operational expenditure, the definition of which, has been

revised to include the operational support costs funded by restricted funds. At present, this is between £275,000 and £550,000. The Trustees consider that at these levels, EIA UK would retain sufficient funds to enable it to respond to changes in operations and to adequately cover the financial impact of any adverse development within EIA UK.

The unrestricted free reserves reported as at 31 December 2021 are above the free reserves range indicated in the Board's policy. It is noted that included in the accrued income, legacy income totals £305,895. The income recognition criteria of the charity SORP may lead to instances where this income is included in the current year results but not received until after the year end, which impacts on our income and therefore reserves, but we do not feel it is prudent to spend the money until there's more certainty about the likely timing of receipt.

The organisation is undergoing an organisational review which will be funded by free reserves including any structural changes that may be implemented as a result of the review. The Trustees will review recommendations from senior leaders on potential organisational investments that would benefit the development of our work. The Trustees also acknowledge that it is prudent to hold a higher level of reserves due to the uncertainty caused by the global pandemic and potential economic developments arising from the conflict in Ukraine.

**Going concern**

During the period, EIA UK has increased financial stability. This is despite the impact of COVID-19 and, consequently, the dramatic change to the way the organisation works. This includes the necessity to revise strategies and planned activities as circumstances related to the pandemic change.

In March 2020, a business continuity plan was put in place to enable EIA to continue in operation. This plan was frequently reviewed during the period to ensure Government COVID-19 advice was followed and changes made to ensure it was current and effective. In March 2020 all staff were required to work from home. Equipment was provided as needed to ensure all staff had a suitable workspace. The office re-opened in September 2021 with restrictions on the number of staff permitted in the office at any one time. COVID safety procedures were also introduced. In January 2022 staff were again required to work from home, but in February a return to the office was permitted with the previous safety procedures applying including a desk booking system.

**TRUSTEES' REPORT**FOR THE YEAR ENDED 31 DECEMBER 2021

---

With the introduction of Microsoft 365 in 2019, staff members were used to working via Teams and other virtual platforms. In 2021, the Senior Management Team has worked to ensure staff keep in touch with each other and morale is boosted. A fortnightly newsletter is circulated, including office updates and campaign news plus staff photos, jokes, film and music suggestions. Regular all-staff meetings have been held virtually, including the two organisational strategy meetings which normally take place in-person in January and July.

No travel or field work was permitted for most of the period although a small number of meetings were held in-person during the last quarter of the year. Many international meetings were again either postponed, cancelled or held virtually. As can be seen from the campaign reports, EIA's work has continued very successfully with remarkable achievements despite these difficult times. The Trustees sincerely thank all EIA UK staff for their dedication, tenacity and commitment to achieving EIA's goals.

The Trustees much appreciate EIA UK's loyal regular donors for their continued support and it is heartening to see increases in donations and the subsequent increase in Gift Aid. COVID-19 continues to cause concern for all organisations, including its impact on future funding. Budget holders maintain a dialogue with funders regarding changes to activities caused by COVID-19 and generally they have been supportive of constructive plans for refocusing work as necessary. The Trustees sincerely thank donors for their flexibility with respect to grant spending.

EIA UK continues to fulfil its aims and objectives despite the impact of the COVID-19 pandemic changing its working practices. Regular assessment and monitoring of income and expenditure shows that the company has the ability to continue as a going concern. In the event that COVID-19 was to impact the income of

the charity in future, Trustees would scale down operations to ensure it could meet its financial commitments and continue to operate as a going concern.

With the improved reserves position, Trustees have a reasonable expectation that the company has adequate resources and certainty of future income to continue in operation for a period of at least 12 months from the approval of the financial statements. Accordingly, they have adopted the going-concern basis in preparing the annual report and accounts.

**Risks**

The Trustees regularly review the risks facing the organisation. A wide-ranging Risk Register has been established and its review is a standing item of the meetings of the Senior Management Team, the Finance Committee and the Trustees to ensure appropriate control systems are in place. It is updated as required. Where appropriate and possible, systems or procedures have been established to mitigate the risks the company faces.

During 2021, the Trustees ensured regulatory compliance by reviewing the current governance framework and, in particular, the challenges of complying with the regulations on data processing (GDPR), revised Charity Commission Guidance on grant-giving by charities to non-charities and the requirements of the Fundraising Regulator. We benchmark ourselves against the Charity Governance Code.

A timetable for reviewing policies by the Board of Trustees is in place. This combined with regular review of governance reduces the risk to the organisation.

Those considered top risks are listed on page 30.

**TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2021

<b>Risk</b>	<b>Action taken</b>
Income not sufficient to cover outgoings	<p>Strategies and accompanying budgets reviewed and approved by Trustees each year and include three-year projections.</p> <p>Fundraising Team ensures raising required income is realistic and required reporting on progress is undertaken.</p> <p>Spending commitments are not made unless sufficient funds are available.</p>
Insufficient unrestricted free reserves to meet EIA UK's liabilities in the event of unforeseen and/or catastrophic events	<p>Strategy to monitor free reserves is in place to ensure they are within the target range. Particular attention is paid to the reserves balances during review of the Management Accounts.</p>
Inadequate financial controls and compliance with regulatory requirements inhibit funding of EIA's work, furtherance of its objectives and can cause reputational damage	<p>Finance Committee meets up to 10 times during the year to review income and expenditure and factors that may impact the financial stability.</p> <p>Trustees regularly monitor income and expenditure against the agreed budget and strategies for the year.</p> <p>The Trustees ensure governance and policies are fit for purpose and are reviewed according to an agreed timetable.</p> <p>Compliance with regulatory requirements is frequently reviewed.</p> <p>Compliance with GDPR is reviewed annually and based on ICO guidance.</p>
Risks (security, injury, illness, death) associated with challenging environments in which campaigns work is often carried out	<p>"Life Comes First" policy risk assessments for operations. A travel safety system is in place to ensure the organisation meets its duty of care for staff travelling overseas. Pre-trip risk assessments carried out. Comprehensive travel insurance provision and on-the-ground practical help in place.</p>
COVID-19 impact on staff and operations	<p>Government guidance on COVID-19 is followed and Staff instructed to work from home when required to. Health and safety measures have been introduced in the office to reduce risk of infection. Regular updates, communications and welfare support is provided.</p> <p>Senior Management Team holds monthly meetings including discussion on COVID-19 measures.</p> <p>Business continuity plan in operation and includes collaborative discussion with funders.</p>
Risk of legal action in response to EIA publications	<p>Reports and other key campaign documents are checked by libel lawyers before publication. All reports are fact-based, with facts carefully verified.</p>
Health and safety of staff	<p>Health and safety is a key priority for the charity and a Health and Safety report is a standing item on the Trustees' meeting agendas.</p>
Lack of succession planning causes harm to the organisation.	<p>Succession planning by Members of the Board of Trustees is in place. Structural review being undertaken.</p>
Fraud and cyber attacks	<p>Sound financial controls in place and described in the Finance Manual. The Finance Manual is provided to all staff who must confirm they have read it.</p> <p>A cyber-attack prevention and response strategy is in place.</p>

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### Statement of responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statement in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 statement;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2005. They are also responsible for safeguarding the assets of the company 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.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### **Relationships with Related Parties and Other Organisations**

EIA UK works in cooperation with EIA US Inc. with respect to its campaigns. A Trustee of EIA UK is also a Director of EIA US Inc.

EIA Netherlands, a company incorporated on 21 January 2013, was activated in the Hague by EIA UK during the year. One Trustee and two employees of EIA UK are directors of the company.

EIA UK collaborates with NGOs around the world to advance its work in the most cost-efficient way to achieve its aims.

On behalf of the Board:

#### **Jennifer Lonsdale (Trustee)**

26 September 2022

# INDEPENDENT AUDITOR'S REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2021

### Independent auditors' report

#### Opinion

We have audited the financial statements of Environmental Investigation Agency UK (the charitable company) for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

## 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

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

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 31, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees;
- conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements,

including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

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 is detailed below.

The objectives of our audit in respect of fraud are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation;
- we obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance;
- we assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance;
- we enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;

- based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

#### **Use of our report**

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

*Moore Kingston Smith LLP*

**Neil Finlayson (Senior Statutory Auditor) for and on behalf of Moore Kingston Smith LLP, Statutory Auditor**

**Date: 29 September 2022**

**Devonshire House  
9 Appold Street  
London  
EC2A 2AP**

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
<b>Income and endowments from</b>							
Donations & Legacies	2(i)	833,989	29,500	863,489	759,678	25,641	785,319
Income from other trading activities	2(ii)	1,000	-	1,000	1,752	-	1,752
Investment Income	2(iii)	178	-	178	644	-	644
Income from charitable activities	2(v)	-	3,259,216	3,259,216	-	3,119,942	3,119,942
Other income	2(iv)	-	37,514	37,514	-	-	-
<b>Total income and endowments</b>		<b>835,167</b>	<b>3,326,230</b>	<b>4,161,397</b>	<b>762,074</b>	<b>3,145,583</b>	<b>3,907,657</b>
<b>Expenditure on</b>							
Expenditure on Raising Funds	3	210,400	-	210,400	207,999	-	207,999
Charitable Activities	4	312,772	3,206,322	3,519,094	233,854	3,098,770	3,332,624
<b>Total Resources Expended</b>		<b>523,172</b>	<b>3,206,322</b>	<b>3,729,494</b>	<b>441,853</b>	<b>3,098,770</b>	<b>3,540,623</b>
<b>Net income/(expenditure)</b>		<b>311,995</b>	<b>119,908</b>	<b>431,903</b>	<b>320,221</b>	<b>46,813</b>	<b>367,034</b>
<b>Transfers</b>							
Transfers between funds		7,190	(7,190)	-	13,721	(13,721)	-
<b>Net incoming resources before other recognised gains and losses</b>		<b>319,185</b>	<b>112,718</b>	<b>431,903</b>	<b>333,942</b>	<b>33,092</b>	<b>367,034</b>
<b>Other recognised gains/losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>319,185</b>	<b>112,718</b>	<b>431,903</b>	<b>333,942</b>	<b>33,092</b>	<b>367,034</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		548,975	1,160,097	1,709,072	215,033	1,127,005	1,342,038
<b>Total funds carried forward</b>		<b>868,160</b>	<b>1,272,815</b>	<b>2,140,975</b>	<b>548,975</b>	<b>1,160,097</b>	<b>1,709,072</b>

## BALANCE SHEET

### AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Assets	8	26,857	38,849
		<u>26,857</u>	<u>38,849</u>
<b>Current Assets</b>			
Debtors	9	527,533	544,377
Short Term Investments	14	550,000	-
Cash at bank and in hand	15	1,431,119	1,451,747
		<u>2,508,652</u>	<u>1,996,124</u>
<b>Liabilities:</b> amounts falling due within one year			
Creditors	10	(394,534)	(325,901)
		<u>(394,534)</u>	<u>(325,901)</u>
<b>Net current assets</b>		2,114,118	1,670,223
<b>Total Assets less Current Liabilities</b>		<b>2,140,975</b>	<b>1,709,072</b>
<b>Funds</b>			
Unrestricted	12	868,160	548,975
Restricted	11	1,272,815	1,160,097
<b>Total Funds</b>		<b>2,140,975</b>	<b>1,709,072</b>

The Financial Statements have been prepared in accordance with the provisions applicable to the Small Companies Regime and in accordance with the Companies Act 2006 relating to small companies and with FRS 102 (1A) the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Financial Statements were approved by the Board of Directors on the 26 September 2022 and signed on their behalf by:

J. Lonsdale (Trustee)

P. Townley (Trustee)

**Company No: 07752350**

**STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
<b>Net cash provided by (used in) operating activities</b>	540,249	75,761
<b>Cash flows from investing activities:</b>		
Purchase of property, plant and equipment	(10,877)	(27,577)
Net additions to current asset investments	(550,000)	-
<b>Net cash provided by (used in) investing activities</b>	<b>(560,877)</b>	<b>(27,577)</b>
Change in cash and cash equivalents in the reporting period	(20,628)	48,184
Cash and cash equivalents at the beginning of the reporting period	1,451,747	1,403,563
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,431,119</b>	<b>1,451,747</b>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
<b>Operating surplus/(deficit)</b>	431,903	367,034
<b>Adjustments for:</b>		
Depreciation charges	22,869	28,621
(increase)/decrease in debtors	16,844	(219,720)
increase/(decrease) in creditors	68,633	(100,174)
<b>Net cash provided by (used in) operating activities</b>	<b>540,249</b>	<b>75,761</b>
<b>Analysis of cash and cash equivalents and net debts</b>		
Cash in hand		
Opening Balance	1,451,747	1,403,563
Increase/(Decrease) in cash	(20,628)	48,184
<b>Total</b>	<b>1,431,119</b>	<b>1,451,747</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### Statutory Information

Environmental Investigation Agency UK is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered address is 62-63 Upper Street, London N1 0NY. It was registered as a charity, number 1182208 with effect from 26 February 2019.

## 1. Accounting policies

### Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) including Update Bulletin 2. The charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

The EIA UK Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the company to continue as a going-concern. The Trustees have given due consideration to the current global economic challenges and are confident that with the continued support of its loyal supporters and donors, the charity will accomplish its goals. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements.

The Trustees are confident that the charity has adequate resources to continue in operational existence for the foreseeable future, meeting its obligations as they fall due, and that therefore the going concern basis continues to be appropriate.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound. The financial statements have been prepared on the historical cost convention.

The principal accounting policies adopted are set out below:

#### Income

Income is included on an accruals basis. It includes grants and donations and invoiced sales of goods and services, excluding value added tax.

#### (i) Grants and donations

Grants and donations are accounted for in the year in which they are receivable.

Statutory grants are accounted for using the accrual model. Grant income is recognised in the Statement of Financial Activities on a systematic basis over the period in which the related costs are incurred.

Other grants are recognised when receivable unless performance-related conditions apply, in which case the grant is recognised when the conditions for receipt have been complied with.

Grants relating to future periods are deferred and recognised in those future accounting periods.

#### (ii) Legacies

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable, and the amount of the legacy receivable can be measured reliably. Where entitlement

to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

#### (iii) Interest

Bank interest is recognised on a receivable basis.

#### (iv) Merchandise and film sales

Income from commercial trading activities is recognised as earned, as the related goods and services are provided.

#### (v) Foreign currencies

Transactions in foreign currencies are translated at the exchange rates ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet dates. All exchange differences are dealt with through the Statement of Financial Activities.

#### (vi) Tangible fixed assets and depreciation

Depreciation is calculated to write down the cost less estimated residual value of tangible fixed assets held for charitable use by equal annual instalments over their expected useful economic lives. The rates generally applicable on a straight-

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

line basis are:

Furniture – 25%

Equipment – 33%

Field equipment – 50%

All tangible fixed assets costing more than £500 are capitalised at their cost to the organisation.

### (vii) Leasing commitments

Rentals payable under operating leases, including any lease incentives received, are charged against income on a straight-line basis over the lease term, except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### (viii) Other financial instruments

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

### Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

### Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

### (ix) Taxation

The Charity's income primarily comprises grants and donations which are not subject to tax and therefore there is no tax liability arising in the year.

### Expenditure

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (cost of generating funds);
- expenditure incurred directly to the fulfilment of the charitable objectives.

Charitable expenditure comprises all the expenditure incurred in furtherance of the charitable objectives and is analysed between:

- grants payable in the furtherance of the charitable objectives;
- costs of charitable activities;

- support costs in furtherance of the charitable activities

Support costs comprise all other overhead costs for the running of the organisation in fulfilment of its charitable objectives. These costs are apportioned on a reasonable basis as determined by the Trustees.

### (x) Value Added Tax

The Charity is not registered for VAT and accordingly, where applicable, all expenditure incurred is inclusive of VAT.

### (xi) Grants payable

Grants are recognised when they become due for payment. Included within the Statement of Financial Activities is the cost of grant instalments that are payable to implementing partner organisations.

### (xii) Fund accounting

Designated funds are unrestricted funds earmarked for particular purposes. The aim and use of the fund is set out in the reserves policy and the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on general charitable objectives.

Restricted funds are donations received from a donor who has specified a particular project or area of work to which the donation should be allocated.

### Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have the most significant effect on amounts recognised in the financial statements.

Depreciation and amortisation charges are based on the estimated useful life of the assets held.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

2 ANALYSIS OF INCOME	Unrestricted £	Restricted £	2021 £	2020 £
<b>(i) Donations &amp; Legacies</b>				
Legacies	356,305	-	356,305	266,165
Donations	395,547	29,500	425,047	399,492
Gifts in Kind	82,137	-	82,137	119,662
	<b>833,989</b>	<b>29,500</b>	<b>863,489</b>	<b>785,319</b>
Gifts in kind comprises of google advertising valued at £82,137.				
<b>(ii) Activities for Generating Funds</b>				
Film Sales and other related activities	1,000	-	1,000	1,752
<b>(iii) Investment Income</b>				
Bank Interest	178	-	178	644
<b>(iv) Other Income</b>				
Business Income - Provision of Consultancy Services	-	37,514	37,514	-

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### (v) Project Grants

##### Year to 31 December 2021

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Anti-Money Laundering	Wildlife	2021
	£	£	£	£	£	£	£	£	£	£
BAND Foundation					107,336					<b>107,336</b>
Bureau of International Narcotics and Law Enforcement Affairs									316,342	<b>316,342</b>
Center for International Environmental Law*			127,760							<b>127,760</b>
Children's Investment Fund Foundation				249,541						<b>249,541</b>
David Shepherd Wildlife Foundation	10,000						38,090			<b>48,090</b>
Department for Environment, Food & Rural Affairs	40,672						94,290	7,413	58,042	<b>200,417</b>
Department for International Development						15,079				<b>15,079</b>
EIA US		48,857				163,543				<b>212,400</b>
EJF Philanthropies					46,277					<b>46,277</b>
Ernest Kleinwort Charitable Trust	60,000									<b>60,000</b>
Foreign, Commonwealth & Development Office						443,240				<b>443,240</b>
Full Circle Foundation							53,972			<b>53,972</b>
Japan Animal Welfare Society		10,000								<b>10,000</b>
Lilongwe Wildlife Trust					16,322					<b>16,322</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

**(v) Project Grants (cont'd)****Year to 31 December 2021**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Anti-Money Laundering</b>	<b>Wildlife</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
National Geographic Society							44,653			<b>44,653</b>
Network for Social Change	7,251									<b>7,251</b>
Oak Foundation					150,000					<b>150,000</b>
Pangolin Crisis Fund**					38,431		35,572			<b>74,003</b>
Plastic Solutions Fund		-	124,788							<b>124,788</b>
Rufford Foundation	25,000				25,000					<b>50,000</b>
Save the Rhino International	17,807									<b>17,807</b>
Schwab Charitable Fund				384,882						<b>384,882</b>
Sequoia Climate Fund				432,572						<b>432,572</b>
Shetland Tiger Fund	1,000									<b>1,000</b>
Zero Waste Europe		65,484								<b>65,484</b>
<b>Total</b>	<b>161,730</b>	<b>124,341</b>	<b>252,548</b>	<b>1,066,995</b>	<b>383,366</b>	<b>621,862</b>	<b>266,577</b>	<b>7,413</b>	<b>374,384</b>	<b>3,259,216</b>

\* EIA is a sub-grantee on a grant funded by the Oak Foundation

\*\* An initiative by the Wildlife Conservation Network and Save Pangolins

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

**(v) Project Grants (cont'd)****Year to 31 December 2020**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Anti-Money Laundering</b>	<b>Wildlife</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
BAND Foundation					111,584					<b>111,584</b>
Bureau of International Narcotics and Law Enforcement Affairs									98,316	<b>98,316</b>
Center for International Environmental Law			124,855							<b>124,855</b>
Children's Investment Fund Foundation				49,082						<b>49,082</b>
Clean Air Task Force				22,421						<b>22,421</b>
David Shepherd Wildlife Foundation	7,500						7,500			<b>15,000</b>
Department for Environment, Food & Rural Affairs							142,315	60,325		<b>202,640</b>
Department for International Development						776,272				<b>776,272</b>
EIA US		53,432				285,336				<b>338,768</b>
Elephant Crisis Fund					112,171					<b>112,171</b>
Ernest Kleinwort Charitable Trust	60,000									<b>60,000</b>
John Ellerman Foundation		60,000								<b>60,000</b>
ClimateWorks Foundation (KCEP PL & MF))				120,747						<b>120,747</b>
National Geographic							38,619			<b>38,619</b>
Network for Social Change	20,000									<b>20,000</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### (v) Project Grants (cont'd)

##### Year to 31 December 2020

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Anti-Money Laundering	Wildlife	2020
	£	£	£	£	£	£	£	£	£	£
Norwegian Agency for Development Cooperation			45,931							<b>45,931</b>
Oak Foundation					150,000					<b>150,000</b>
Pangolin Crisis Fund					38,344					<b>38,344</b>
Plastic Solutions Fund			129,382							<b>129,382</b>
Royal United Services Institute					3,376					<b>3,376</b>
Rufford Foundation	25,000				25,000					<b>50,000</b>
Save the Rhino	24,007									<b>24,007</b>
Sequoia Climate Fund				315,120						<b>315,120</b>
Shetland Tiger Fund	1,000									<b>1,000</b>
Swedish Postcode Lottery				127,181						<b>127,181</b>
Waterloo Foundation						25,000				<b>25,000</b>
Zero Waste Europe		60,126								<b>60,126</b>
<b>Total</b>	<b>137,507</b>	<b>173,558</b>	<b>300,168</b>	<b>634,551</b>	<b>440,475</b>	<b>1,086,608</b>	<b>188,434</b>	<b>60,325</b>	<b>98,316</b>	<b>3,119,942</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

<b>3</b>	<b>RAISING FUNDS</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Fundraising and Publicity	176,241	174,172
	Support Costs	34,159	33,827
	<b>Total</b>	<b>210,400</b>	<b>207,999</b>

#### 4 (i) CHARITABLE ACTIVITIES

The amount spent on charitable activities is analysed across projects as follows:

<b>Year to 31 December 2021</b>	<b>2021</b>			
	<b>Support &amp; Governance</b>	<b>Grants Payable</b>	<b>Direct Expenditure</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tigers	33,643	5,902	157,433	<b>196,978</b>
Tigers (DEFRA)	6,962	28,312	10,300	<b>45,574</b>
Pangolins	41,427	79,865	138,389	<b>259,681</b>
Elephants	72,315	-	351,965	<b>424,280</b>
Wildlife - INL	55,694	53,447	217,761	<b>326,902</b>
Wildlife - Defra West & Central Africa	8,154	-	37,784	<b>45,938</b>
Ocean	31,869	-	155,990	<b>187,859</b>
Ocean (Global Plastics)	42,821	6,000	214,522	<b>263,343</b>
Climate - ClIFF	30,584	-	157,740	<b>188,324</b>
Climate - SPCL	12,654	-	65,263	<b>77,917</b>
Climate - CATF	6,610	-	34,092	<b>40,702</b>
Climate - CWF (KCEP PL & MF)	9,150	30,000	22,718	<b>61,868</b>
Climate - Sequoia Climate Fund	16,654	55,311	39,106	<b>111,071</b>
Climate - Schwab Charitable Fund	46,000	235,000	31,292	<b>312,292</b>
Anti-Money Laundering - Defra	2,849	8,421	7,697	<b>18,967</b>
Forests - DFID 3	38,634	8,223	174,809	<b>221,666</b>
Forests - FCDO	79,156	53,780	335,897	<b>468,833</b>
Forests - NORAD 3	8,334	2,087	47,731	<b>58,152</b>
Forests - NORAD (2021/25 Year 1)	30,485	40,030	112,165	<b>182,680</b>
Forests - Waterloo	3,736	-	22,331	<b>26,067</b>
<b>Total</b>	<b>577,731</b>	<b>606,378</b>	<b>2,334,985</b>	<b>3,519,094</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

<b>CHARITABLE ACTIVITIES (cont'd)</b>				
<b>Year to 31 December 2020</b>				<b>2020</b>
	<b>Support &amp; Governance</b>	<b>Grants Payable</b>	<b>Direct Expenditure</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tigers	32,089	1,000	149,778	<b>182,867</b>
Tigers (DEFRA)	(342)	(1)	(2,027)	<b>(2,370)</b>
Pangolins	52,135	48,914	207,344	<b>308,393</b>
Elephants	72,031	10,481	327,871	<b>410,383</b>
Wildlife - INL	18,855	31,690	68,088	<b>118,633</b>
Ocean	28,672	-	142,809	<b>171,481</b>
Ocean (Global Plastics)	60,275	43,735	272,195	<b>376,205</b>
Climate - GEC	184	-	1,091	<b>1,275</b>
Climate - CIFF	27,777	-	144,292	<b>172,069</b>
Climate - SPCL	25,426	-	132,080	<b>157,506</b>
Climate - CATF	861	-	4,473	<b>5,334</b>
Climate - CWF (KCEP PL & MF)	10,117	1,846	51,256	<b>63,219</b>
Climate - Sequoia Climate Fund	29,349	167,089	5,030	<b>201,468</b>
Adessium Foundation - Inst support	1,886	-	9,824	<b>11,710</b>
Anti-Money Laundering - Defra	12,548	13,000	51,799	<b>77,347</b>
Forests - DFID 3	131,959	42,671	605,001	<b>779,631</b>
Forests - NORAD 3	49,207	62,500	182,647	<b>294,354</b>
Forests - Waterloo	450	-	2,669	<b>3,119</b>
<b>Total</b>	<b>553,479</b>	<b>422,925</b>	<b>2,356,220</b>	<b>3,332,624</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 4(ii) Charitable Activities were funded as follows:

The expenditure below sets out the costs incurred on charitable activities disclosing the amounts funded by general unrestricted and restricted funds.

Year to 31 December 2021	Unrestricted £	Restricted £	2021 £
Tigers	95,125	101,852	196,977
Tigers (DEFRA)	2,874	42,700	45,574
Pangolins	20,871	238,810	259,681
Elephants	36,250	388,030	424,280
Wildlife - INL	21,720	305,182	326,902
Wildlife - Defra West & Central Africa	597	45,341	45,938
Ocean	15,228	172,632	187,860
Ocean (Global Plastics)	6,737	256,606	263,343
Climate - GEC	(1,560)	1,560	-
Climate - CIFF	6,657	181,667	188,324
Climate - SPCL	3,523	74,394	77,917
Climate - CATF	1,320	39,382	40,702
Climate - CWF (KCEP PL & MF)	4,339	57,530	61,869
Climate - Sequoia Climate Fund	2,485	108,586	111,071
Climate - Schwab Charitable Fund	6,056	306,236	312,292
Adessium Foundation - Inst support	1,382	(1,382)	-
Anti-Money Laundering - Defra	9,238	9,729	18,967
Forests - DFID 3	18,764	202,902	221,666
Forests - FCDO	27,571	441,262	468,833
Forests - NORAD 3	5,041	53,111	58,152
Forests - NORAD (2021/25 Year 1)	24,818	157,862	182,680
Forests - Waterloo	3,736	22,330	26,066
<b>Total</b>	<b>312,772</b>	<b>3,206,322</b>	<b>3,519,094</b>
<b>Year to 31 December 2020</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2020 £</b>
Tigers	25,178	157,689	182,867
Tigers (DEFRA)	(342)	(2,028)	(2,370)
Pangolins	21,684	286,709	308,393
Elephants	29,632	380,751	410,383
Wildlife - INL	11,831	106,802	118,633
Ocean	4,461	167,020	171,481
Ocean (Global Plastics)	22,634	353,571	376,205
Climate - GEC	184	1,091	1,275
Climate - CIFF	7,455	164,613	172,068
Climate - SPCL	6,825	150,681	157,506
Climate - CATF	231	5,103	5,334
Climate - CWF (KCEP PL & MF)	85	63,135	63,220
Climate - Sequoia Climate Fund	3,531	197,936	201,467
Adessium Foundation - Inst support	1,886	9,824	11,710
Anti-Money Laundering - Defra	2,352	74,995	77,347
Forests - DFID 3	63,179	716,452	779,631
Forests - NORAD 3	32,598	261,757	294,355
Forests - Waterloo	450	2,669	3,119
<b>Total</b>	<b>233,854</b>	<b>3,098,770</b>	<b>3,332,624</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

4(iii)	SUPPORT COSTS	Staff	IT	Premises	Office Costs & Sundries	Governance	2021	2020
		£	£	£	£	£	£	£
	Tigers	15,190	1,616	6,318	8,753	1,766	<b>33,643</b>	<b>32,089</b>
	Tigers (DEFRA)	3,591	382	503	2,069	417	<b>6,962</b>	<b>(342)</b>
	Pangolins	20,297	2,160	4,915	11,696	2,359	<b>41,427</b>	<b>52,135</b>
	Elephants	32,732	3,483	13,434	18,861	3,804	<b>72,314</b>	<b>72,031</b>
	Wildlife - INL	25,222	2,684	10,323	14,534	2,931	<b>55,694</b>	<b>18,855</b>
	Wildlife - Defra West & Central Africa	3,514	374	1,833	2,025	408	<b>8,154</b>	-
	Ocean	14,507	1,544	5,773	8,359	1,686	<b>31,869</b>	<b>28,672</b>
	Ocean (Global Plastics)	20,508	2,182	5,930	11,817	2,384	<b>42,821</b>	<b>60,275</b>
	Climate - GEC	-	-	-	-	-	-	<b>184</b>
	Climate - CIFF	14,670	1,561	4,195	8,453	1,705	<b>30,584</b>	<b>27,777</b>
	Climate - SPCL	6,069	646	1,736	3,497	705	<b>12,653</b>	<b>25,426</b>
	Climate - CATF	3,171	337	907	1,827	369	<b>6,611</b>	<b>861</b>
	Climate - CWF (KCEP PL & MF)	4,903	522	331	2,825	570	<b>9,151</b>	<b>10,117</b>
	Climate - Sequoia Climate Fund	8,781	934	858	5,060	1,021	<b>16,654</b>	<b>29,349</b>
	Climate - Schwab Charitable Fund	24,765	2,635	1,451	14,270	2,879	<b>46,000</b>	-
	Adessium Foundation - Inst support	-	-	-	-	-	-	<b>1,886</b>
	Anti-Money Laundering - Defra	1,499	160	152	864	174	<b>2,849</b>	<b>12,548</b>
	Forests - DFID 3	17,022	1,811	8,014	9,808	1,979	<b>38,634</b>	<b>131,959</b>
	Forests - FCDO	36,240	3,856	13,966	20,882	4,212	<b>79,156</b>	-
	Forests - NORAD 3	4,633	493	-	2,670	538	<b>8,334</b>	<b>49,207</b>
	Forests - NORAD (2021/25 Year 1)	14,154	1,506	5,024	8,156	1,645	<b>30,485</b>	-
	Forests - Waterloo	2,077	221	-	1,197	241	<b>3,736</b>	<b>450</b>
	Total support costs charged to charitable activities	273,545	29,107	85,663	157,623	31,793	577,731	553,479
	Total support costs charged to fundraising activities	16,390	1,745	4,675	9,444	1,905	34,159	33,827
	<b>Total Support Costs</b>	<b>289,935</b>	<b>30,852</b>	<b>90,338</b>	<b>167,067</b>	<b>33,698</b>	<b>611,890</b>	<b>587,306</b>

Support costs are allocated on the basis of expenditure ratios and staff numbers where appropriate.

Support costs include donated services recognised as Gifts in Kind in the sum of £82,137 for google advertising.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

4(iv)	GOVERNANCE COSTS	2021 £	2020 £
	Audit Costs - Fees for the current year	13,080	12,150
	Audit Costs - in respect of other fees	450	420
	Legal & Professional Fees	1,230	31,140
	Staff Costs	16,200	27,696
	Other Consultancy Costs	2,704	9,600
	Trustees' Expenses	34	1,088
	<b>Total</b>	<b>33,698</b>	<b>82,094</b>

Governance costs are allocated within support costs and charged to charitable and fundraising activities.

4(v)	GRANTS PAYABLE	2021 £	2020 £
	The following material grants were paid during the year:		
		2021 £	2020 £
	Africa Nature Investors (ANI) Foundation	53,447	31,690
	2Celsius	75,000	20,000
	BRIDGE	13,050	27,500
	Centre for International Environmental Law	-	25,735
	Conserv Congo	34,586	10,481
	Deutsche Umwelthilfe e.V.	75,000	30,000
	Education for Nature Vietnam	13,766	-
	EIA US	-	78,276
	European Environmental Bureau	45,311	-
	European Environmental Citizens' Organisation for Standardisation	20,000	-
	Food & Water Watch	85,000	-
	Fundación Ecología y Desarrollo (ECODES)	20,000	-
	Jaringan Pemantau Independen Kehutanan	(980)	-
	League for the Environment - Legambiente	-	20,000
	LibertyASIA	7,923	13,000
	MarViVa Foundation	6,000	18,000
	Natural Resource Conservation Network	45,279	48,914
	Royal United Services Institute	498	-
	Shecco	-	658
	Telapak	92,050	77,671
	Wildlife Friends Foundation of Thailand	20,448	1,000
	ZERO	-	20,000
	<b>Total Grants</b>	<b>606,378</b>	<b>422,925</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

<b>5 NET INCOMING RESOURCES</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net incoming resources are stated after:		
Auditors' Remuneration - Current year	10,900	10,125
Auditors' Remuneration - in respect of other services	1,400	1,300
Trustees' Emoluments	38,031	36,810
Trustees' Pension Contributions	6,000	6,000
Depreciation of Fixed Assets	22,869	28,621
<b>6 TRUSTEES' REMUNERATION</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trustees' Emoluments	38,031	36,810
Trustees' Pension Contributions	6,000	6,000
Employer's NI for Trustees	3,367	3,293
<b>Total</b>	<b>47,398</b>	<b>46,103</b>
The above represents payments to a Trustee for her work as an employee of the charity as approved by the Charity Commission and not for acting in the capacity of a Trustee.		
<b>7 STAFF COSTS</b>	<b>No.</b>	<b>No.</b>
The average number of employees was	48	45
Staff costs including Trustees' remuneration were as follows:	<b>£</b>	<b>£</b>
<i>Staff on UK payroll</i>		
Wages and Salaries	1,590,631	1,488,692
Social Security Costs	165,219	155,032
Pension Costs	83,981	75,763
WFH Allowances	8,604	8,604
Sub Total	1,848,435	1,728,091
Other Salary Costs	299,353	244,504
Training & Recruitment Costs	10,353	20,335
	<b>2,158,141</b>	<b>1,992,930</b>
Pension costs represent contributions to a personal pension scheme and payments as a result of auto enrolment.		

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

7	<b>STAFF COSTS (cont'd)</b>		.
	The number of employees with emoluments above £60,000 were:	<b>2021</b>	<b>2020</b>
	£60,000 - £70,000	2	2
	Employer's pension contribution in respect of higher paid employees in 2021 totalled £10,439 (2020: £10,329)		
	The key management personnel of the Charity comprise the Executive Director and Campaigns Director. The total cost of employing key management personnel in the year was £157,128 (2020: £155,338)		
	The above staff costs include employer's national insurance costs and employer pension contributions.		

8	<b>FIXED ASSETS</b>	<b>2021</b>	<b>2020</b>
		<b>Furniture and Equipment £</b>	<b>Furniture and Equipment £</b>
	Cost at 1st January 2021	205,909	212,318
	Additions	10,877	27,577
	Disposals	2,210	33,986
	Cost at 31st December 2021	214,576	205,909
	Depreciation at 1st January 2021	167,060	172,425
	Charge for the Period	22,869	28,621
	Disposals	2,210	33,986
	Depreciation at 31st December 2021	187,719	167,060
	Net Book Value at 31st December 2021	26,857	38,849
	Net Book Value at 31st December 2020	38,849	39,893
9	<b>DEBTORS</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Other Debtors	51,844	33,058
	Prepayments	9,248	8,006
	Accrued Income	466,441	503,313
	<b>Total</b>	<b>527,533</b>	<b>544,377</b>
	Included in other debtors is a rent deposit of £12,250 on which the property landlords have a legal charge.		

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 10 CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Trade Creditors	26,710	113,483
Taxes and Social Security	55,435	49,757
Accruals	53,336	87,659
Deferred Income	210,420	60,000
Pension Liability	14,455	12,365
Other Creditors	34,178	2,637
<b>Total</b>	<b>394,534</b>	<b>325,901</b>

#### 11 RESTRICTED FUNDS

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
<b>Year to 31 December 2021</b>	£	£	£	£	£	£	£	£
Tigers	31,766	133,930	84,182	5,902	9,704	2,063	-	63,845
Tiger (DEFRA)	2,028	40,672	10,290	28,312	4,088	10	-	-
Pangolins	68,135	286,077	128,453	79,865	20,556	9,936	-	115,402
Elephants	260,944	383,366	339,659	-	36,065	12,306	-	256,280
Wildlife - INL	(9,876)	316,342	201,163	53,447	33,974	16,598	(1,284)	-
Wildlife - Defra West & Central Africa	-	58,042	37,784	-	7,557	-	-	12,701
Ocean	75,643	134,341	145,857	-	16,641	10,133	(1,334)	36,019
Ocean (Global Plastics)	89,431	252,548	204,548	6,000	36,084	9,974	(1,002)	84,371
Climate (GEC)	1,560	-	-	-	1,560	-	-	-
Climate - CIFF	114,306	249,541	149,193	-	23,927	8,547	(1,176)	181,004
Climate - SPCL	74,394	-	46,357	-	9,131	18,906	-	-
Climate - CATF	17,277	24,642	30,072	-	5,290	4,019	(1,176)	1,362
Climate - CWF (KCEP PL & MF)	57,612	-	12,325	30,000	4,812	10,393	-	82
Climate - Sequoia Climate Fund	117,183	432,572	33,494	55,311	14,169	5,613	(42)	441,126
Climate - Schwab Charitable Fund	-	384,882	28,743	235,000	39,944	2,549	-	78,646

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
	£	£	£	£	£	£	£	£
<b>Year to 31 December 2021</b>								
Adessium Foundation - Inst support	(1,382)	-	-	-	(1,382)	-	-	-
Anti-Money Laundering - Defra	2,316	7,413	5,497	8,421	(6,389)	2,200	-	-
Forest - DFID 3	187,823	15,079	174,739	8,223	19,870	70	-	-
Forests - FCDO	-	443,240	320,426	53,780	51,585	15,472	-	1,977
Forests - NORAD 3	48,606	4,505	30,473	2,087	3,293	17,258	-	-
Forests - NORAD (2021/25 Year 1)	-	159,038	98,453	40,030	5,667	13,712	(1,176)	-
Forests - Waterloo	22,331	-	22,331	-	-	-	-	-
<b>Total</b>	<b>1,160,097</b>	<b>3,326,230</b>	<b>2,104,039</b>	<b>606,378</b>	<b>336,146</b>	<b>159,759</b>	<b>(7,190)</b>	<b>1,272,815</b>

Included in the Statement of Financial Activities are funds which have been restricted by the donor for the projects listed above.

Transfers represent fixed assets acquired which have been funded by restricted funds.

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
	£	£	£	£	£	£	£	£
<b>Year to 31 December 2020</b>								
Tigers	38,810	150,645	149,124	1,000	6,910	655	-	31,766
Tiger (DEFRA)	-	-	-	-1	0	-2,027	-	2,028
Pangolins	156,095	200,937	185,285	48,914	30,451	22,059	(2,188)	68,135
Elephants	203,325	440,475	321,203	10,481	42,400	6,668	(2,104)	260,944
Wildlife - INL	-	98,316	67,709	31,690	7,024	379	(1,390)	(9,876)
Ocean	69,105	173,558	136,383	-	24,211	6,426	-	75,643
Ocean (Global Plastics)	143,334	300,168	247,302	43,735	37,641	24,893	(500)	89,431
Climate (GEC)	2,651	-	-	-	0	1,091	-	1,560
Climate - CIFF	231,808	49,082	139,747	-	22,292	4,545	-	114,306
Climate - SPCL	96,382	127,181	117,631	-	16,589	14,449	(500)	74,394
Climate - CATF	-	22,421	4,473	-	671	-	-	17,277

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2020	£	£	£	£	£	£	£	£
Climate - CWF (KCEP PL & MF)	-	120,747	49,409	1,846	10,033	1,847	-	57,612
Climate - Sequoia Climate Fund	-	315,120	5,030	167,089	25,818	0	-	117,183
Adessium Foundation - Inst support	8,441	-	6,728	-	0	3,095	-	(1,382)
Anti-Money Laundering - Defra	16,986	60,325	41,412	13,000	10,195	10,388	-	2,316
Forest - DFID 3	133,619	776,272	574,135	42,671	68,780	30,865	(5,617)	187,823
Forests - NORAD 3	26,449	285,336	168,577	62,500	16,610	14,070	(1,422)	48,606
Forests - Waterloo	-	25,000	2,669	-	0	-	-	22,331
<b>Total</b>	<b>1,127,005</b>	<b>3,145,583</b>	<b>2,216,817</b>	<b>422,925</b>	<b>319,625</b>	<b>139,403</b>	<b>(13,721)</b>	<b>1,160,097</b>

#### 12 UNRESTRICTED FUNDS

	Balance b/f	Income	Expenditure	Transfers	Balance c/f
	£	£	£	£	£
Unrestricted Funds	548,975	835,167	523,172	7,190	868,160
<b>Total</b>	<b>548,975</b>	<b>835,167</b>	<b>523,172</b>	<b>7,190</b>	<b>868,160</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 13 NET ASSETS BY FUND

As at December 2021	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	26,857	-	-	26,857
Current Assets	971,641	-	1,537,011	2,508,652
Current Liabilities	(130,338)	-	(264,196)	(394,534)
<b>Total</b>	<b>868,160</b>	<b>-</b>	<b>1,272,815</b>	<b>2,140,975</b>

As at December 2020	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	38,849	-	-	38,849
Current Assets	604,347	-	1,391,777	1,996,124
Current Liabilities	(94,221)	-	(231,680)	(325,901)
<b>Total</b>	<b>548,975</b>	<b>-</b>	<b>1,160,097</b>	<b>1,709,072</b>

#### 14

This is cash held from unrestricted reserves held for investment or other purposes rather than to meet short term cash commitments.

#### 15

Cash at bank and in hand as at 31 December 2021 amounted to £1,431,119.

#### 16 RELATED PARTIES

EIA UK co-operates with the Environmental Investigation Agency Inc, a 501(c)(3) tax exempt organisation registered in the USA.

One trustee is also a director of EIA Inc. During the year grant income totalling £212,400 (2020: £338,768) was receivable from EIA Inc.

EIA Netherlands, a company incorporated on 21 January 2013, was activated in the Hague by EIA UK during the year. One Trustee and two employees of EIA UK are directors of the company.

During the year EIA UK incurred costs on behalf of EIA Netherlands in the sum of £1,166 (2020: £2,569) for office desk space and legal costs.

	2021	2020
Grants receivable from EIA Inc during the year	212,400	338,768
Grants payable to EIA Inc during the year	-	78,276

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 17 LEASE COMMITMENTS

##### a) Land and Buildings

The Charity entered into a new lease for its office premises from 25th March 2019 for a lease term of 5 years with an annual rent of £57,950.

The remaining lease commitment payable at the year end amounted to:

	2021	2020
	£	£
Within 1 year	57,950	57,950
Within 1 - 2 years	72,438	115,900
Within 2 - 5 years	-	14,488
<b>Total</b>	<b>130,388</b>	<b>188,338</b>

##### b) Other Lease Commitments

In 2020, the Charity entered into an agreement with Grenke Leasing Ltd for a new photocopier.

The Charity agreed to pay £594 per quarter for a primary period of 63 months - equivalent to 21 rentals.

	2021	2020
	£	£
Within 1 year	2,376	2,376
Within 1 - 2 years	4,752	4,752
Within 2 - 5 years	2,376	4,752
<b>Total</b>	<b>9,504</b>	<b>11,880</b>

#### 18 CONTINGENT LIABILITY

The Charity is not registered for VAT. However, a possible need to register due to the reverse charge mechanism has come to light after the financial year end.

Due to the nature and complexity of the activities undertaken by the Charity, it is not possible to estimate the amount of the potential liability, if any, with reasonable accuracy.

HM Revenue and Customs are in the process of being notified, and it is uncertain how long it will take to resolve the matter.

**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 DECEMBER 2021

---

**EIA UK**

62-63 Upper Street,  
London N1 0NY UK

**T:** +44 (0) 20 7354 7960

**E:** [ukinfo@eia-international.org](mailto:ukinfo@eia-international.org)

**[eia-international.org](http://eia-international.org)**

UK Charity Number: 1182208

Company Number: 07752350

Registered in England and Wales



**ENVIRONMENTAL INVESTIGATION AGENCY UK**

England & Wales - Charity number 1182208

---

# Accounts

---



 environmental  
investigation  
agency



**Environmental Investigation  
Agency UK**

Annual Report and Accounts 2020



## CONTENTS

<b>Welcome</b>	<b>3</b>
<b>About us</b>	<b>4</b>
<b>2021-23 objectives</b>	<b>6</b>
<b>Key highlights</b>	<b>8</b>
<b>2020 achievements and performance</b>	
Climate	12
Forests	14
Ocean	16
Wildlife	18
Fundraising	22
Thank you	25
<b>Trustees' report</b>	
Structure, governance and management	26
Financial review	26
Statement of responsibilities	30
<b>Auditor's report</b>	
Independent auditor's report	32
Statement of financial activities	35
Balance sheet	36
Notes to financial statements	38

---

### TRUSTEES

**James Arrandale**

**Pesh Framjee**

(Appointed 14 May 2021)

**Malcolm Gaskin**

(Resigned 25 August 2020)

**Ian Grattidge**

(Resigned 5 November 2020)

**Jenine Langrish**

**Jennifer Lonsdale**

**John Stephenson**

(appointed 24 Sept 2020)

**Kit Stoner**

**Allan Thornton**

**Paul Townley**

(Appointed 14 May 2021)

---

### BANKERS

The Cooperative Bank

Olympic House

6 Olympic Court

Montford Street,

Salford

M5 2QP

Barclays Bank

193 Camden High Street

London

NW1 7PJ

---

### AUDITORS

Moore Kingston Smith

Devonshire House

60 Goswell Road

London

EC1M 7AD

---

### REGISTERED OFFICE

Environmental Investigation

Agency UK

62-63 Upper Street

London

N1 0NY

---

### REGISTERED NUMBER

UK Charity Number: 1182208

Company Number: 07752350

Registered in England and Wales



## Welcome

As we reflect on yet another busy year, there is no doubt that 2020 will be remembered as one of the most challenging years for many decades.

With the arrival of the coronavirus pandemic to UK shores in March, it was all hands on deck to come up with a strategy and action plan to ensure EIA could keep calm and carry on.

As the EIA team decamped from the office to work from home, so too did the criminal networks, as evidenced by our work to expose the trafficking of high-risk timber from Myanmar into the EU and the release of our first report on the illegal wildlife trade in West and Central Africa.

In this year's annual report, you will find the highlights of some of our many key campaign successes, achieved in spite of all the obstacles and restrictions thrown at us during this surreal time. It was also a year in which some of EIA's work on the illegal wildlife trade was brought into sharp relief; as the COVID virus has increasingly been linked and tracked back to wildlife, we were able to contribute valuable information to the global public debate.

Our ability to continue firing on all cylinders is thanks to the determination, flexibility and resilience of our staff and the backing of our donors and supporters who have helped navigate this ship through some stormy seas. Our gratitude to the entire EIA family.

**Mary Rice**  
Executive Director

The Trustees are pleased to present the EIA UK 2020 Annual Report.

For all of us, 2020 was dominated by the coronavirus and the challenges posed by this reminder of nature's power.

Innovation was at the heart of the EIA's response – methods of working, communications and target delivery were all managed within a new framework that kept projects and campaigns on track while keeping staff and partners safe.

Like many other organisations, businesses, families and individuals, EIA UK rose to the unprecedented challenges. Despite the pressures inherent in isolation, home working and, indeed, home schooling, the power of effective teamwork shone through.

For EIA, COVID-19 meant travel restrictions curtailed our ability to work in other countries. Notwithstanding, our campaigns continued to meet their targets and we hope you too will be heartened by the many demonstrations of success in this report which show a positive impact on the myriad environmental challenges we face.

But it's not just our staff who make EIA so effective. We are entirely dependent on our supporters and donors. Every single donation of any size makes a very real difference and we are hugely grateful for this support, without which we would not be able to achieve our ambitious goals.

Last but not least, after working with EIA for eight years, Ian Grattidge stepped down as Chair of the EIA's Board of Trustees in October 2020 and we are indebted for his valuable and extraordinary contributions.

**John Stephenson**  
Chair of the Board of Trustees

# About us

We investigate and campaign against environmental crime and abuse.

Our undercover investigations expose transnational wildlife crime, with a focus on elephants, pangolins and tigers, and forest crimes such as illegal logging and deforestation for cash crops like palm oil. We work to safeguard global marine ecosystems by addressing the threats posed by plastic pollution, bycatch and commercial exploitation of whales, dolphins and porpoises. Finally, we reduce the impact of climate change by campaigning to eliminate powerful refrigerant greenhouse gases, exposing related illicit trade and improving energy efficiency in the cooling sector.

# Vision, mission and values

## What we believe (vision)

A future where humanity respects, protects and celebrates the natural world for the benefit of all.

## What we want (mission)

EIA's mission is to protect the natural world by:

- exposing environmental destruction and loss of biodiversity through uncompromising and innovative investigations
- using this evidence and research to uncover environmental crimes and abuses and those responsible
- campaigning for protection of the environment through better enforcement of environmental law, progressive policy-making and changes in consumer behaviour
- developing effective partnerships and sharing skills and expertise

## Who we are (values)

**Professionalism:** we are honest, authoritative and transparent, striving to achieve the best outcome for the benefit of all. We will continually seek to improve, giving value for money in everything we do.

**Enthusiasm and innovation:** we are passionate about our vision, looking for ground-breaking solutions, being adaptable and creative. Our activities are informed by independence, clarity of thought and direction to achieve our goals.

**Courage and determination:** we don't underestimate the difficulties involved; we may take risks but they are managed, intelligent risks. We may be a small group but we are tenacious and will not give up because a situation is difficult

**Inclusive and supportive:** we know if we achieve success then it is with the support and help of many people. We therefore celebrate and embrace the differences and potential of everyone. We seek to share our knowledge and skills and make them easily accessible and relevant.

## Objectives and public benefit

The objectives of our charity, as set out in the objects contained in the charity's Memorandum and Articles of Associate, are:

The conservation, protection and restoration of the natural environment, ecosystems and wildlife and plant life of the world; to advance the education of the public in environmental matters, the preservation and conservation of the natural environment and the causes and effects of environmental degradation; and to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

The objects are fulfilled by effective delivery of EIA UK's robust campaigns and public outreach.

The charity provides governments, regulatory bodies and enforcement authorities with reliable, substantive, authoritative and well-researched information on practices which are, or are likely to be, harmful to the natural environment. EIA UK provides intelligence as to the necessary means to prevent or reduce harm to the environment and to the people and creatures which rely on it. The Trustees have regard to the Charity Commission's guidance on public benefit.

# 2021-23 objectives

## Climate

By 2023, Parties to the Montreal Protocol adopt measures to strengthen implementation of ozone- and climate-related controls that can avoid cumulative emissions of more than 22 billion tonnes of CO<sub>2</sub>-equivalent by 2050. **1**

By 2023, revisions to the EU F-Gas Regulation are adopted to reduce cumulative HFC consumption by more than one billion CO<sub>2</sub> equivalent tonnes by 2050 and tackle growing SF<sub>6</sub> emissions. **2**

Improved understanding and awareness of the impact of ozone-depleting substances (ODS) and HFC climate crimes lead to strengthened action and enforcement to reduce illegal production, use and trade in ODS and HFC chemicals. **3**

Global industry and businesses take increased action to transition to a sustainable cooling sector. **4**

By 2023, the EU adopts legislation to minimise methane emissions in the energy sector and reduce reliance on fossil gas. **5**

## Forests

To curb forest crime through the reduction of illegal logging and trade in illicit timber and illegal forest conversion, with a priority on palm oil. **1**

Closing major markets to imports of illegally sourced timber and forest risk commodities through demand side measures by improving policies and regulatory frameworks. **2**

## Ocean

1 Ambitious policies regulating the production, manufacture, design, containment and consumption of plastics are adopted and implemented at a national, regional and global level, including negotiation of a new global treaty on plastic pollution and measures to reduce sea-based sources of plastic pollution

2 The environmental impact of the global plastic waste trade is reduced

3 Plastic use in the UK food, beverage and convenience sector is reduced and key European supermarkets are taking steps to reduce their plastic footprint

4 A reduction in the hunting and non-hunting threats to cetaceans and other vulnerable marine species.

## Wildlife

1 The Elephant Campaign works to reduce wildlife trafficking, focusing on disrupting intermediary and higher levels of organised wildlife crime networks and advocating for a more effective multi-sectoral response to such crimes and the corruption that facilitates it.

2 Recognising that climate change and habitat degradation are also serious threats to elephants and other wildlife, we are targeting problematic large-scale infrastructure and commercial projects which will have a harmful impact on African flora and fauna.

3 Demand for and availability of tiger and other big cat parts and products, including from captive sources, is reduced

4 Better informed criminal justice bodies (from law enforcement to prosecution and judiciary) and financial institutions have the information they need to disrupt criminal networks trafficking tigers and other Asian big cats

5 Ability of transnational pangolin trafficking networks to operate with impunity in West, Central and East Africa, as well as South-East and East Asia is significantly curtailed

6 National-level wildlife activist and conservation civil society organisations in African countries effectively campaign for pangolin protection and government accountability on wildlife crime

7 Demand for pangolin parts and derivatives in major consumer countries such as China is significantly reduced or eliminated

# Key highlights

2020 was another busy year as we investigated and campaigned against environmental crime and abuse. Key highlights included:

## CLIMATE

- In 2020, EIA started a new stream of work on the second most important greenhouse gas – methane. In October, the European Commission released its methane strategy, which commits to future legislation (in 2021) to require monitoring, reporting and verification and to improve leakage detection and repair.
- Our Climate team worked to spread awareness of climate change tipping points – the warming thresholds which, once crossed, can create irreversible and potentially catastrophic changes to vital ecosystems – making the case for swift action to be rid of hydrofluorocarbons (HFCs). In June, we produced an animated short film *Heading For Catastrophe* and an HFC infographic, which has been translated and used by Governments and organisations in Russia, Armenia, Turkey and the Ukraine.

## FORESTS

- EIA and its Indonesian partner, Kaoem Telapak, shared the findings of a three-year investigation into enforcement gaps undermining efforts to stop the illicit merbau trade. The publication has garnered significant interest and inspired action by Government agencies to address the many questions its raised.
- We exposed how timber traders in various EU countries were attempting to circumvent the EU Timber Regulation by importing Myanmar teak through Croatia. We have been working with various enforcement agencies to ensure these companies do not escape punishment.
- 2020 saw the progression of new measures to combat deforestation by addressing the commodity trade, such as palm oil, in the UK and EU. EIA is working with decision-makers, civil society and the private sector to build strong measures to ensure greater clarity on this trade.

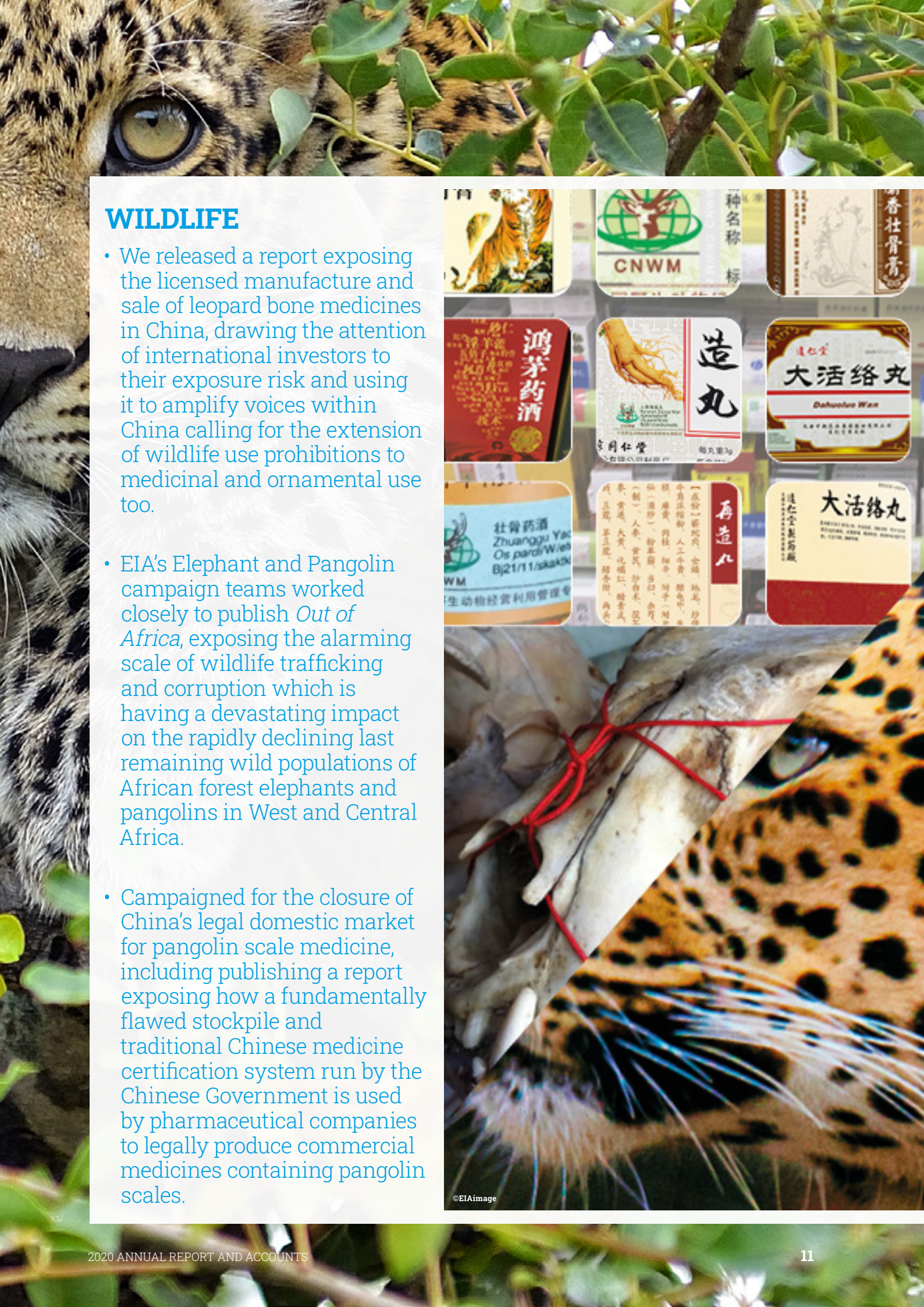


# Key highlights (cont'd)



## OCEAN

- Two-thirds of countries have now come out in support of a global treaty to address plastic pollution. Our work has supported increased engagement by the Pacific Island countries and persuaded the UK Government, which had previously been opposed to a new treaty, to reverse its position. In 2020, EIA published several influential papers contributing to discussions on how a treaty could work in different regions and contexts, with our briefing *Towards a Global Convention on Plastic Pollution* presented to Member States during formal discussions within the United Nations process.
- Despite the postponement of its 68th biennial meeting, work to protect whales, dolphins and porpoises around the world progressed under the International Whaling Commission (IWC) with the adoption of a workplan to address marine debris by the Conservation Committee and concrete progress by the IWC Working Group on Operational Effectiveness that is taking forward a programme of reform to strengthen the IWC and its operations.



## WILDLIFE

- We released a report exposing the licensed manufacture and sale of leopard bone medicines in China, drawing the attention of international investors to their exposure risk and using it to amplify voices within China calling for the extension of wildlife use prohibitions to medicinal and ornamental use too.
- EIA's Elephant and Pangolin campaign teams worked closely to publish *Out of Africa*, exposing the alarming scale of wildlife trafficking and corruption which is having a devastating impact on the rapidly declining last remaining wild populations of African forest elephants and pangolins in West and Central Africa.
- Campaigned for the closure of China's legal domestic market for pangolin scale medicine, including publishing a report exposing how a fundamentally flawed stockpile and traditional Chinese medicine certification system run by the Chinese Government is used by pharmaceutical companies to legally produce commercial medicines containing pangolin scales.



©EIAimage

EIA's climate campaign seeks to avert climate catastrophe by strengthening and enforcing regional and international agreements that tackle climate super-pollutants, including ozone-depleting substances (ODS), hydrofluorocarbons (HFCs) and methane, and advocating corporate and policy measures to promote the transition to a sustainable cooling sector.

The world's most ambitious legislation tackling HFCs is the 2014 EU F-Gas Regulation, which mandates a European-wide phase-down. In late 2019, the European Commission published the European Green Deal, advancing the date for a legislative review of the F-Gas Regulation which is seen as a critical component to achieve 2030 climate ambition. This has opened the door for significant revisions to speed up the HFC phase-down and transition to climate-friendly cooling.

Engaging in this review and several consultations was a priority for EIA in 2020. Since February, we have been researching and developing policy briefings to inform a wide range of stakeholders. We have also built an EIA-led coalition of European NGOs in Belgium, Germany, Italy, Spain, Portugal and Romania to work on the review.

Although COVID-19 resulted in the cancellation of an in-person Consultation Forum in March, EIA and partners submitted comments on two

influential technical papers by the European Commission on HFC supply issues and future opportunities to ban HFC-based single-split air-conditioning units. We also finalised a joint NGO position paper with recommended legislative revisions for strengthening the EU F-Gas Regulation. This was widely circulated to policymakers following the publication of the inception Impact Assessment in July 2020 and prompted bilateral meetings with several Member States.

In May, EIA contracted shecco, a global market accelerator focused on climate-friendly natural refrigerant solutions, to undertake market research to better understand industry views on changes required to improve the F-Gas Regulation. A comprehensive report summarising the findings, [F-Gas Regulation: Industry Wants More Ambition](#), was published in November 2020. The survey found that 87 per cent of respondents were in

favour of increasing the ambition of the F-Gas Regulation through further bans, a more ambitious phase-down and measures to combat illegal trade.

Although the HFC phase-down in Europe has significantly reduced HFC use and emissions, an illegal HFC trade emerged in 2018 across Europe as unscrupulous traders took advantage of the high prices of HFCs compared to those outside the EU, in particular in China, the largest HFC-producing country.

EIA has been working to understand, expose and tackle the illegal HFC trade, including a seminal report in 2019 which exposed a lack of border control and enforcement of the Regulation allowing in significant quantities of HFCs without a quota. In 2020, although significantly hampered by COVID-19 restrictions, we were able to begin investigations in some key EU countries and engage with enforcement officials and industry stakeholders.

In July, EIA began compiling a list of cooling products compatible with a pathway to net-zero emissions for the cooling sector. This project was developed with funding from ClimateWorks Foundation to support the Climate Action Pathway for Net-Zero Cooling created by Carbon Trust and to support ongoing engagement and activities of the COP26 High Level Champions for Climate Action.

Product research was conducted by shecco and EIA, based on desk research and direct contact with manufacturers around the world. The final report provides a selection of energy-efficient products using climate-friendly natural refrigerants across the major cooling sectors. The report analyses progress towards sustainable net-zero emissions in each subsector and highlights those where more action and ambition is needed.

In 2020, EIA began building out its work to reduce methane emissions in the energy sector as part of our focus on super greenhouse gases.

Methane is 86 times more potent than carbon-dioxide (CO<sub>2</sub>) over a 20-year period, making it the second most important greenhouse gas, contributing to 25 per cent of warming experienced today.

Against the backdrop of the European Green Deal, the European Commission consulted on and adopted the EU Strategy to Reduce Methane Emissions at the end of 2020, setting out an ambitious package of policies highlighted by the commitment to propose an EU Methane Regulation in the fourth quarter of 2021. This will set out binding rules on monitoring, reporting, verification, leak detection and repair, as well as possibly ban routine venting and flaring.

During the process, EIA served as a leading NGO voice, engaging the European Commission and European Parliament in meetings and via written documents and submissions. We further led efforts to have these binding rules also apply to imports, which is now a policy option under consideration by the Commission due to the role of the EU in contributing to emissions occurring outside the bloc. For example, in 2018, fossil gas comprised about one-quarter of the EU energy mix (21 per cent), of which 80 per cent was imported; in fact, the EU imports more than half of all globally traded fossil gas. Most methane emissions occur upstream outside EU borders, making the coupling of ambitious measures at home and on imports of particular importance.

### Looking ahead

In 2021, EIA will:

- engage with governments and non-state actors to secure commitments and pledges in the cooling sector, building on the recent launch of a Pathway to net-zero cooling products list.
- develop support for strengthening the monitoring, reporting and verification processes of the Montreal Protocol and strengthening its climate impact by laying the groundwork for a future acceleration of the HFC phase-down under the Kigali Amendment.
- participate in the EU F-Gas Regulation review, leading the European NGO coalition, engaging policymakers to secure an ambitious proposal from the European Commission by the end of the year.
- produce a report summarising our investigations into the illegal trade in HFCs in Europe and work with customs and others to strengthen enforcement and address loopholes in the F-Gas Regulation.
- engage in the implementation of the EU Strategy to Reduce Methane Emissions to promote ambitious regulatory and legislative measures, including on the petrochemical sector which closely links with work on plastics under the Ocean Campaign.
- cross-campaign work to promote EIA's Climate work and contribute to a successful 26th Conference of Parties (CoP26) to the United Nations Framework Convention on Climate Change in Glasgow.



# Forests

## Opposing deregulation of laws protecting forests and marginalised forest communities was a major part of our focus in 2020.

In early 2020, an agreement to ensure legal timber from Indonesia to the EU was at risk when part of the legal framework was to be removed, leaving a real danger of timber laundering.

EIA and Indonesian partner Kaoem Telapak led a global response, resulting in the proposed amendments being removed, keeping the Timber Legality Assurance system known as the SVLK intact.

EIA and Kaoem Telapak also responded to developments in the Indonesian Sustainable Palm Oil Standard (ISPO), publishing a briefing on the latest provisions and calling for them to be strengthened.

Environmental and social safeguards protecting Indonesia's natural forests and marginalised forest communities will be a major focus for 2021 as Indonesia begins to implement its Omnibus Law that will encourage more investment for forest conversion and trade in commodities, increasing access to forests and undermining security of land tenure.

EIA and partners faced added challenges due to the coronavirus pandemic. Nevertheless, we were able to expose further criminal activities in the merbau trade from Indonesia; working with Indonesian authorities, our information resulted in increased attention on the trade and included arrests and imprisonment of guilty parties.

In Myanmar, EIA and partners continued to monitor events within the timber sector. Field

work was impossible due to COVID-19, but with strong relationships in-country we were able to collate alarming information showing a sudden increase in seizures of illicit teak and other hardwoods. Despite appearances, we learnt the Myanmar military controlled the teak seizures and has amassed a considerable stockpile to sell to international markets.

We continue to provide information to governments and the private sector on the connections between Myanmar teak and other hardwoods and how profits support the military junta now running the country.

Those following our work will know we have been documenting and exposing the illicit trade of timber into Vietnam for well over a decade.

Vietnam relies greatly on other countries' forests to feed its huge processing industry and we contributed to a Vietnam and European Union Voluntary Partnership Agreement (VPA), like the one signed by Indonesia.

To help reform the sector, including laws prohibiting the import of illicit timber and an increase in transparency, EIA is now part of a working group including multiple stakeholders to participate in dialogue and decision-making, resulting in a reformed system. Nevertheless, as Vietnam ventures further afield we are finding an active Vietnamese logging industry in Africa.

Our briefings in 2020 provided examples of Vietnam's proposed laws and their weakness by

exposing illicit timber from Cameroon and Laos. We will continue engaging with Vietnam and the EU to ensure a rigorous system is put in place.

Following the timber trail from Asia to international markets was a major focus. In May 2020, we exposed how shipments of high-risk Myanmar teak entered the EU via Croatia to be sold on to European companies, circumventing enforcement of the EU Timber Regulation which EIA worked hard to achieve.

We provided evidence for proposed court cases against unscrupulous traders in Europe who continue to circumvent ports with strong enforcement capacity; 2021 will see more of this, as well looking at financial irregularities contravening tax laws and the EUTR.

Our work exploring the convergence, or 'nexus', between wildlife and forest crime began in earnest in 2020.

The report *Double Impact* revealed the involvement of timber traders in wildlife trade, the impact of deforestation and land clearance. We also produced a comprehensive Transport Assessment highlighting key transit routes, hotspot countries, shipping companies, those involved and the role of corruption, showing a significant Africa-Asia trade in wildlife and illegal timber, mostly involving Chinese and Vietnamese organised crime syndicates.

EIA became the only NGO engaged by the Financial Action Task Force (FATF) to provide evidence on financial flows associated with wildlife and forest crime.

We fed into a draft report on environmental crime and money laundering, with a focus on illegal logging and land clearances. This will vastly improve understanding regarding the proceeds from illegal logging within the anti-money laundering sector and will be used to assess countries in tackling associated financial flows.

EIA contributed to an EU consultation addressing the bloc's trade in forest risk commodities, such as palm oil, including hosting webinars with Kaoem Telapak for Indonesian civil society to enable information sharing. In response, the European Commission committed to bringing in a new law to address the EU consumption driving deforestation, expected in mid-2021.

In parallel, EIA continued to monitor and engage with the Roundtable on Sustainable Palm Oil (RSPO) following our briefing *Who Watches the Watchmen?* 2 in late 2019, which highlighted failures in its certification scheme.

We have also worked to address the UK's forest footprint in its commodities trade; this included responding to a Government consultation on amendments to the Environment Bill, establishing due diligence requirements for importers and traders of forest risk commodities, which became provisions of the Bill.

### Looking ahead

Protection of forests and the people who rely upon them continues:

- in 2021, the nexus campaign will focus on the maritime sector. It is clear that maritime transport was a key driver of wildlife and timber trafficking;
- as members of the United for Wildlife Transport Task Force, EIA was invited to support drafting of the International Maritime Organisation guidelines on wildlife and timber trafficking. In conjunction with this, we are also in the process of planning a webinar to engage the various stakeholders, particularly freight forwarders, in the maritime sector on the issue of wildlife and timber trafficking with the aim of facilitating more collaboration within the sector between the different agencies;
- we face challenges in Indonesia of deregulation, something we are beginning to see in other countries, and will be working hard to push this back and use this time to bring in even stronger regulations;
- throughout the Mekong, logging continues and the illicit trade that brings timber to international markets, including China, continues to be a major focus. Using the new China Forest Law, we will continue to work to bring new legislation prohibiting illicit timber from entering China's market;
- in Myanmar, we will continue to protect our partners and work with them to expose how the military Junta profits from illegal logging and the illicit trade and how those profits do not support the people of the country but themselves;
- we will continue to expose companies in China, the EU, the US and UK that may attempt to circumvent the EU Timber Regulation
- as governments and companies respond to the ongoing threat of deforestation and the undermining of land tenure security, we will be working through the EU and the UK to bring in new policies and legislation to combat deforestation. With our partners we will continue to provide case studies and information that show how land governance is being undermined.

# Ocean



The Ocean Campaign strives for an improvement in the status of marine ecosystems and wildlife by reducing threats posed by marine plastic pollution, commercial fishing gear and the commercial exploitation of whales, dolphins and porpoises.

We work at the national, regional and international level to provide evidence and inform policies and actions to tackle the root problems.

Internationally, our work is focussed on creating the legislative architecture required to coordinate and accelerate action on plastic pollution. To that end, we are closely following the process towards a new global plastics treaty within the United Nations Environment Assembly (UNEA). This involves developing policy papers, working closely with governments and creating momentum within the civil society and public sphere to ensure an ambitious treaty.

In 2020, EIA produced a number of publications to help drive the treaty conversation, including a 'thought-starter' outlining a proposed global governance structure as well as complimentary papers deep-diving into regional legislative gaps and on specific categories of plastic pollution, such as fishing gear.

In the lead up to critical discussions as part of the UN-led Ad-hoc Open-Ended Working Group on Marine Litter and Microplastics (AHEG), EIA hosted webinars, organised mini-workshops with government stakeholders and coordinated

with other NGOs to lobby countries to support a treaty. At the conclusion of the AHEG process, two-thirds of countries had declared support, with many expressly asking for an Intergovernmental Negotiating Committee (INC) at UNEA 5.2 in 2022. As a direct result of EIA's advocacy, countries which had previously been absent from this space are now entering the debate and, in some cases, leading it.

At the regional level, EIA has played a critical role in securing ambitious commitments from the European Union (EU), not just to lead the process towards a global treaty but also to implement measures at home that will help consolidate European efforts to reduce plastic pollution. In particular, EIA has been leading on the issue of plastic waste shipments; plastic waste shipped outside of the EU accounts for a third of reported plastic recycling and the waste management sector has become structurally dependent on the export of plastic waste.

In 2020, the European Commission announced a review of EU rules on waste shipment to address this challenge. EIA led the Rethink Plastics Alliance position paper, a briefing document we are circulating to European decision-makers to push

for a ban on plastic exports outside the EU as the Waste Shipment Regulation review continues.

As part of our European campaign, we also worked closely on the process to inform a new standard of design for fishing gear which, if successfully adopted, will reduce the environmental impact and likelihood of dumping of fishing gear. In addition, we have been coordinating European NGOs to inform progressive policy on plastic pellets, which are the essential building blocks of plastic production and the second largest source of microplastic pollution. Our work has led to the development of OSPAR recommendations for the reduction of pellet loss, as well as creating a groundswell of support for future legislation to address the problem.

Underpinning our work internationally is a substantial body of work advocating for change in the UK retail sector on plastics, which is starting to show signs of a significant shift in the sector. Since our report in 2019, UK supermarkets have increased their level of ambition. For example, Aldi and Sainsbury's increased their plastic reduction targets to 50 per cent by 2025, while eight supermarkets reported an overall reduction in plastic packaging. Some retailers have also increased their reusable and refillable offerings, with Tesco launching a national refill-at-home partnership and other retailers launching sustainability stores to test refill before potential national roll-out.

Data reported by the supermarkets to our 2020 supermarket survey demonstrated big drops in the number of single-use plastic carrier bags issued by supermarkets (decreasing 33 per cent from 2018-19), with several supermarkets banning them altogether, as well as some removals of lightweight produce bags, plastic cutlery and cups which are given away in stores. Although progress is slow, the awareness of plastic pollution and the level of ambition in the sector has substantially increased as a result of our campaign.

EIA and our partner, Greenpeace UK, have been at the forefront of increasing retailer ambition and using our experience to push for ambitious domestic policy to bolster the efforts of the industry. Though policy processes were delayed due to COVID-19, we are preparing for a busy 2021 as the UK Government launches consultations on a Deposit Return Scheme, waste shipment and Extended Producer Responsibility.

Our work promoting measures to protect whales, dolphins and porpoises also continued in 2020. This included the development of a 50-year vision that goes beyond managing whaling and establishes the IWC at the centre of global efforts

to conserve all cetaceans and enable them to meet their full ecological potential as engineers of a healthy marine environment. As part of this work, we continued to engage with the IWC Working Group on Operational Effectiveness which is taking forward a programme of reform to strengthen the IWC and its operations.

In September, we submitted statements at the virtual meeting of the Conservation Committee of the IWC, alongside more than 150 representatives of IWC Contracting Governments and Registered Observers from around the world.

The recommendations of a December 2019 marine debris workshop in which EIA participated were also discussed and endorsed by the Scientific Committee and Conservation Committee. The Scientific Committee noted the alarming scale of actual and projected increases in plastic and recognised that the impacts of marine debris on cetaceans are more substantial than was previously thought.

An interim marine debris workplan was adopted, which will be further enhanced and developed at the 68th meeting scheduled to take place in 2021.

### Looking ahead

In 2021, we will continue our efforts on national, regional and international campaigning to protect the ocean from anthropogenic threats. Key activities include:

- leading the global movement to secure an ambitious global plastics treaty, focusing specifically on securing an INC in 2022;
- continuing to campaign at national, regional and international levels for robust upstream policy interventions to reduce plastic pollution;
- building on our UK retailer work developing complimentary campaigning activities in Europe and within the supply chain on agri-plastics;
- researching the plastic waste trade, exposing illegal trade routes and policy loopholes and advocating for ambitious waste trade legislation;
- advocating adoption of a long-term vision for the IWC that ensures the full recovery and health of all cetacean populations, safeguards their welfare and maximises their ecological contributions to health oceans.



# Wildlife

Our Wildlife work aims to reduce wildlife crime around the world, with a specific focus on elephants, pangolins and tigers. Some 2020 highlights include:

## Tigers

While COVID-19 impacted our ability to travel, investigators continued to gather information from tiger and other illegal wildlife traders operating online, including information on how their operations were being impacted by the pandemic.

This information has fed into a number of EIA initiatives, including the development of a stripe pattern database, a big cat price database and a typology of the flow of illicit finances associated with tiger trade across the Mekong.

We briefed government and intergovernmental agencies regarding persistent tiger traders and companies across the Mekong and on the role of official complicity and collusion in undermining progress with enforcement and tiger farm phase-out.

We conducted extensive research to identify investors at risk from exposure to the pharmaceutical companies manufacturing medicines from leopard bone and other threatened species parts in China and launched enquiries with them to verify the status of their relationship.

A considerable amount of staff time was spent responding to external queries about the relationship between the pandemic and wildlife trade, while also sourcing, translating and responding to a series of policy documents from the Government of China, making sure the

research, our analysis and recommendations were available in English and Mandarin to the hundreds of concerned government, academic, legal, NGO and media stakeholders in our growing network.

## Looking ahead

- In 2021, China will host the 15th Conference of the Parties to the Convention on Biological Diversity. We will urge the Government to show great leadership in ensuring a green recovery from the pandemic and reversing biodiversity loss by adopting the policy reforms we have been advocating and addressing the impact of resident and visiting consumers on tiger and other illegal wildlife trade in neighbouring countries.
- We will be applying the information from our research, investigations and analysis to facilitate disruption of tiger trade networks by traditional law enforcement and the private transport, finance and tech sectors.
- We will advocate the adoption of time-bound, country-specific measures towards eliminating demand and trade in tiger and other big cat parts and derivatives, including from farmed specimens, at meetings of the Standing Committee to the Convention on International Trade in Endangered Species and at preparatory meetings for the 2022 International Tiger Summit.



©Dave Currey/EIA

## Elephants

We rapidly adapted to travel and other restrictions resulting from the COVID-19 pandemic, continuing to collect wildlife crime intelligence and ramp up our advocacy.

Our investigators are following the trail of traffickers in West and Central Africa to obtain vital intelligence, which we are using to work with law enforcement as well as the private shipping and finance sectors to turn the tide against wildlife crime.

We facilitated ground-breaking law enforcement co-operation and intelligence-sharing, leading to positive law enforcement outcomes that we continue to monitor.

We recognise that corruption underpins wildlife crime and are therefore engaging with anti-corruption and financial investigation agencies.

## Looking ahead

In 2021:

- we will target the key role of Nigeria as the largest export hub for ivory and pangolin scales leaving Africa for Asian markets. To this end we have conducted an analysis of Nigeria's complex legal framework to identify the gaps that allow wildlife criminals to evade justice. We will continue to engage with law enforcement, prosecutors and judges in Nigeria to increase awareness of existing legal tools that can be deployed to tackle ivory and pangolin trafficking in Nigeria;
- we will be tackling the role of Vietnam as one of the largest destinations for illicit ivory, lobbying world governments to increase pressure on Vietnam to demonstrate meaningful progress within a set deadline – the time for action is now;
- with regard to our work related to protecting habitat and wild spaces, we will be holding to account not only irresponsible governments permitting harmful commercial projects but also the financial investors who are funding such projects.



## Pangolins

In 2020, pangolins were subject to growing international attention following suggestions they may have played a role in the emergence of coronavirus in China.

In June, it was reported in some media that China had banned the use of pangolins in medicine. Through our investigations, we confirmed that it actually remains legal for pangolin medicines to be produced and used in China. We identified at least 56 pharmaceutical companies actively advertising 64 commercial medicines containing pangolin scales, findings published in the report *Smoke and Mirrors*.

As with other illicit wildlife products, the impacts of COVID-19 affected transnational pangolin trafficking and our records show that 23 tonnes of pangolin scales were seized globally in 2020, a

significant drop compared to the 105 tonnes seized in 2019.

We have continued our investigations to document the transnational criminal networks trafficking pangolins as a joint endeavour between EIA's Pangolin and Elephant Campaigns. These have shown that despite a drop in seizures, criminal networks operating in West and Central Africa have continued to source and export many tonnes of pangolin scales to South-East and East Asia.

We have continued and expanded our partnerships with committed and innovative civil society organisations courageously working to end pangolin trafficking in African source and transit countries. This includes our existing partnership with Natural Resource Conservation Network (NRCN), in Uganda, and a new partnership with ConservCongo, in the Democratic Republic of the Congo (DRC). NRCN has worked with Uganda



authorities to overcome operational challenges associated with COVID-19 to successfully arrest 53 and convict 19 pangolin traffickers. Conserv Congo initiated investigations work to document

how criminal networks are trafficking pangolins and elephant ivory from DRC to neighbouring countries.

### Looking ahead

In 2021, we plan to:

- continue to document the role of China's legal market for pangolin scale medicine in driving transnational trafficking and campaign for the Chinese Government to take action to eliminate consumer demand for pangolin products;
- work with and support our civil society partners, NRCN and Conserv Congo, to build capacity for more effective and accountable criminal justice responses to pangolin trafficking in Uganda and DRC;
- investigate the criminal networks trafficking pangolin scales between Africa and Asia and campaign for governments to investigate and prosecute major pangolin traffickers, including through the application of financial investigation techniques.

# Fundraising

## Raising funds

The majority of EIA UK income is restricted to programme funding and, while we have had increasing success in securing large institutional grants in recent years, this model does not allow for full cost recovery. The past 10 years' growth has also increased the need for additional funding to build the capacity of our Intelligence Team and for core costs.

Given the nature of EIA's work, salaries for campaigners, crime analysts and investigators represent the bulk of charitable expenditure and this needs to be supported by human resources, IT, Finance and office costs. Therefore, raising unrestricted funds is crucial to supplementing project funding, increasing our impact and investing in the development of EIA UK.

We are extremely grateful for the continued support in 2020 of a small group of just under 1,800 individual regular monthly donors, many of whom have supported EIA since the early 1990s. Their loyal support helps us plan ahead with more confidence.

In 2020, despite difficult circumstances under the pandemic, we remained proactive in raising funds from a range of sources, including trusts and foundations, individual supporters who continued to respond generously to appeals, those leaving EIA a gift in their Will and others fundraising through sponsored activities and events.

With the cancellation of planned international travel and field work, and many international meetings postponed or held virtually, campaigners successfully worked with donors to reassign or postpone planned expenditures. We sincerely thank our donors for their support and cooperation at this difficult time.

## Institutional fundraising

Grants from statutory funders, trusts and foundations continue to provide a significant percentage of income for EIA UK.

We are extremely grateful to all funders and thank them for their long-standing generosity in support of the Wildlife (Tiger, Pangolin and Elephant campaigns), Ocean, Climate and Forests programmes of work.

Income from major institutional funders, including the UK Foreign, Commonwealth and Development Office (FCDO) (Forests), the UK Illegal Wildlife Trade Challenge Fund (Pangolin and Anti-Money Laundering campaigns), the Norwegian Agency for Development Cooperation (Forests and Ocean), BAND (Elephant), the Elephant Crisis Fund, National Geographic (Pangolins), the Friedman French Foundation (Pangolin) the Plastic Solutions Fund (Ocean), the Children's Investment Fund Foundation and the Swedish Lottery (Climate), remained stable in 2020.

We are delighted that new major funders such as the Sequoia Climate Fund and the US Bureau of International Narcotics and Law Enforcement Affairs have supported EIA UK in 2020.

We are also extremely appreciative of former EIA Trust donors such as Adessium Foundation, ClimateWorks Foundation, the David Shepherd Wildlife Foundation, the Ernest Kleinwort Charitable Trust, the Henocq Law Trust, John Ellerman, the Network for Social Change, Oak Foundation, the Rufford Foundation and Save the Rhino International who have loyally supported us in 2020.

## Individual giving

Since 2018, our main objective has been to consolidate unrestricted income, focusing on areas of greatest return by systematically increasing the return on investment in each income stream and reviewing the structure of the Fundraising team. Our fundraising policies and the nature of interactions with supporters were also adjusted to meet the requirements of GDPR.

As challenging as 2020 was, together we achieved some fantastic results, increasing our overall unrestricted income and launching our first digital fundraising campaign, which generated more than 6,000 new leads and helped recruit new individual donors. We received just under £200,000 of legacy income, and we remained actively involved in the Remember a Charity Week campaign.

Our individual giving appeals have exceeded targets by more than £50,000 thanks to the generosity of our supporters. We created several new webpages to enhance our Search Engine Optimisation (SEO) and raised our organisation's profile with prospective donors, funders and philanthropists.

## Looking ahead

In light of the global health and economic crisis, we urgently need to boost our reach to keep building the case for decisive outcomes at major meetings and to put this in the context of avoiding future zoonotic pandemics. More than ever, we need to continue building the capacity of our programmes.

While the extraordinary circumstances caused by the pandemic linger, in 2021 fundraising remains highly competitive and the economic situation challenging. We will continue to seek opportunities to develop new key relationships with major funders to lay the groundwork for support in the future, diversify our support and continue growing our income, including from smaller grant-making trusts and family foundations.

To mitigate any potential negative impact of the COVID-19 crisis on core funding, our priorities will continue to focus on the stewardship of existing funders and individual supporters and, with support from our digital agencies and Communications team, on reaching out to new audiences. We will continue increasing our presence online by enhancing our SEO ranking and maximising the use of free Google ads grants for fundraising.

We aim to continue building on our 2020 successes, promoting legacy and individual giving. We will continue capitalising on our social media following, invest in Facebook advertising, increase the use of 'text to donate' and launch new innovative digital donor acquisition campaigns.

While large multi-year grants are essential to ensuring our work continues, diversifying and increasing our unrestricted income is vital to develop the organisation and increase global impact. In 2021, we are therefore seeking to establish new partnerships with grant-making trusts and philanthropists willing to provide funding for the development of core elements of our work.

## Our Fundraising Practice

Our Fundraising practices are in line with guidance from the Charity Commission.

**Effective planning:** Income and expenditure forecasts are produced quarterly, based on the outcome of fundraising initiatives and applications submitted. As part of the quarterly planning process, we also monitor the return on investment of each unrestricted income stream and adjust as required. Deadlines for reports due and calls for proposals are shared with budget-holders monthly, along with future income projections and assumptions on application success.

**Supervision of fundraisers:** In March 2020, our fundraising policies were reviewed and approved by the Board of Trustees, including references to the necessity to be mindful of supporters who may be vulnerable or in vulnerable circumstances. In-house fundraisers receive appropriate monthly supervision. In June 2020, we worked with a professional fundraising organisation to conduct our telephone direct debit and Gift Aid campaigns. The callers received a training by EIA and the quality of calls was monitored.

## Protecting the assets and reputation of the organisation:

Monthly reconciliation processes are in place between Sage and our ThankQ fundraising database. Our ethical private funding and gift acceptance policy includes guidance on anti-money laundering regulations introduced by the Board of Trustees and guidance from the Charity Commission's Know Your Donor.

**Full compliance with fundraising laws:** Our privacy policy is available online. We are registered with the Fundraising Regulator and fundraisers are made aware of the Fundraising Regulator Code of Fundraising practice.

## Following recognised standards, being open

**and accountable:** Complaints are reported to the Trustees and no formal complaints were received from supporters in 2020. Our fundraising complaint policy is available on our website. We ensure the right policies are in place and understood internally. EIA UK is in compliance with the standards in the Code of Fundraising Practice. Our Year in Review publication, Annual Report and Accounts ensure our aims and achievements are clearly communicated to funders and supporters.



# Thank you

## **Institutional donors**

Adessium Foundation

Funded by the US Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL)

Children's Investment Fund Foundation (CIFF)

ClimateWorks Foundation

David Shepherd Wildlife Foundation

Funded by the UK Government through the Illegal Wildlife Trade Challenge Fund (DEFRA)

Funded by UK Aid through the Foreign, Commonwealth and Development Office (FCDO)

EJF Philanthropies

The Elephant Crisis Fund, an initiative by Save the Elephants and the Wildlife Conservation Network

The Ernest Kleinwort Charitable Trust

Henocq Law Trust

Japan Animal Welfare Society (JAWS)

John Ellerman Foundation

National Geographic Society

Neotas

Network for Social Change

Funded by the Government of Norway through the Norwegian Agency for Development Cooperation (Norad)

Oak Foundation

Pangolin Crisis Fund

Plastic Solutions Fund

The Rufford Foundation

Save the Rhino International

Save Wild Tigers

Sequoia Climate Fund

Swedish Postcode Foundation

The Waterloo Foundation

And thank you to all our friends, individual donors and corporate supporters, including comedian Ronni Ancona for her appearances on Cookalong TV and ITV in support of EIA, artist Gary Hodges, Jamie at Emmerson Press, web agencies Cremedia and HappyPorch, Angela Hayes, Partner at law firm TLT LLP, the Worshipful Company of Management Consultants and the professional photographers who give us pro bono access to their portfolio. We hugely appreciate you.

**TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2020

**Structure, governance and management**

The Environmental Investigation Agency UK is a registered company limited by guarantee, number 07752350, incorporated on 25 August 2011. It operates as a not-for-profit company and produces its annual reports under the provisions of FRS 102, the Charity SORP. Prior to being registered as a charity on 25 February 2019, charity number 1182208, EIA UK worked collaboratively with EIA Trust until the Trust was wound down and closed. Its assets were transferred by deed to EIA UK. Previous EIA UK annual reports can be seen on the Companies House website.

The company was established under a memorandum and articles of association which established the objects and powers of the company and is governed under its articles of association. The articles were revised in 2018.

The Trustees report has been produced under the provisions of FRS 102, the Charity SORP, to comply with best practice.

The Trustees who served during the year and up to the date of the report are listed on page 2.

The Trustees have no beneficial interest in the charity. However, one Trustee is also an employee of EIA UK, as approved by the Charity Commission. The Trustees have the power to appoint or to co-opt new members to the Board, with appointments ratified according to the company's memorandum and articles of association. New trustees are recruited by advertising widely and through a competitive recruitment process. The induction process for new trustees includes provision of key information about the company, its operations and the Trustees' responsibilities.

The objects and purposes are described elsewhere in this report. To achieve our charitable purposes, the Trustees take into account the Charity Commission public benefit guidance when making any decision relevant to it. The Trustees meet to set the strategic direction for the charity to review and agree the campaign and organisational plans drawn up by the Executive Team and to actively manage the key risks faced. The Finance Committee meets up to 10 times a year to review financial performance, audit and risk management. The Trustees' established a time-limited Governance Sub-Committee's to review governance and policies to ensure the charity is compliant and robust. In future, the Board of Trustees will address governance directly.

To set remuneration of key staff, comparisons are made with the remuneration of staff in similar roles at other charities of similar size.

**Financial review****Results for the year**

Due to the pandemic, 2020 has been a challenging year in many ways. Nonetheless, the financial results for the year are encouraging and attest to the resilience of the Charity's loyal supporters and dedicated staff.

To analyse the Charity's performance against the previous year with accuracy, it should be noted that EIA operated a dual structure for part of the year in 2019. Operations were undertaken by EIA UK, a not-for-profit company that obtained charitable status in February 2019; and EIA Trust, a fundraising charity. The latter ceased operating in 2019, transferring its net assets to EIA UK. Therefore, the 2020 results represent a full year of EIA UK operating as a single entity, whereas the 2019 results were reported separately by the two entities. Nevertheless, the analysis of the consolidated 2019 results compared to 2020 shows that most income streams yielded better results in 2020, despite the pandemic.

The total income raised during the year amounted to £3,907,657. Unrestricted income from appeals and donations from individuals, including gift aid, increased by 21 percent in 2020. The ongoing donor acquisition programme increased income and a one-off Radio 4 Appeal raised an additional £15,000 for the Charity.

Legacy income, which is unpredictable by nature, increased significantly in 2020. The amount recognised during the year is nearly double that in the prior year. Included in legacies is an accrued sum of £158,100.

Included in the unrestricted income is a total of £119,662 gifts in kind comprising of google advertising valued at £89,662 and pro bono consultancy services worth £30,000 from the Worshipful Company of Management Consultants.

Restricted grant income increased slightly, reported at £3,119,942 compared to the prior year total of £3,087,165. Although the increase is small, the Charity acquired several grants in the latter part of the year, some of which are multi-year funds. Included is new funding from the Sequoia Climate fund, Clean Air Task Force, the Oak Foundation, the Waterloo Foundation, Pangolin Crisis Fund and the Bureau of International Narcotics and Law Enforcement Affairs. In contrast, funding from the Adessium Foundation, a longstanding funder, and a grant for the Tiger Campaign from the Department for Environment, Food & Rural Affairs ended in 2019; some

**TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2020

instalments from existing grants were smaller in 2020 as funding from multi-year grants comes to an end. In addition, due to the pandemic, some donors agreed to no-cost extensions resulting in the amendment of grant payment schedules.

A full list of grants receivable in the year is shown in Note 2(vi) in the Notes to the Financial Statements.

The total amount expended during the year is £3,540,623 an increase of 16 percent on the previous year. There is an increment of 12 percent on the cost of raising funds. This is partly because fundraising costs in the first half of 2019 were paid by EIA Trust before it ceased operating. A digital review was also undertaken towards the end of 2019, with the bulk of the programme costs recorded in 2020, the period in which they were incurred.

There is an increase in expenditure on charitable activities undertaken during the year. Part of the increase corresponds to the receipt of new grant funding, especially grants payable to partnering organisations. The Charity is working in collaboration with at least four new implementing partners resulting in a significant increase in grants payable to partners during the year.

To overcome the obstacles caused by the pandemic, the Charity has had to devise different methods of carrying out its operations. For instance, travel is a necessity for most of the projects and campaigns. However, travel restrictions due to the pandemic meant that alternative ways of undertaking planned activities had to be sought. This included desk-based research, on-line investigations and the hire of consultants on-ground to undertake activities where possible. This included renegotiating the allocation of funds with donors. Nearly all donors were very supportive, agreeing to the re-allocation of funds or no cost extensions. Underspends on travel and related costs were mainly redirected to consultancies and grants to partners. It is envisaged that projects will continue using on-site consultants and partners to mitigate travel restrictions until these have been lifted.

Staff costs increased following the recruitment of six new members of staff and inflationary pay rises in 2020; no inflationary pay rise awarded in 2019. Further, agency costs were incurred to replace finance staff specialising in donor reporting, to ensure the continuation of this essential service.

Due to the pandemic, staff worked from home commencing 18 March 2020. A total of £8,604 was paid to staff to assist with the costs of working

from home. The allowance was based on the rates recommended by HMRC.

As would be expected, the office closure resulted in a reduction in office costs. However, there was a corresponding rise in costs elsewhere. For example, IT costs increased to reflect the change in working arrangements. This included the installation and related charges for Cloud Services Office and laptop set-ups. Other equipment was also provided to enable all staff to work comfortably from home.

Reported expenditure includes the sum of £119,662, representing the value of goods and services provided as gifts in kind.

Total income during the year exceeded total resources expended, resulting in a surplus of £367,034. Total cash held as at year end was £1,451,747, a small increase on the previous year. The Charity's net assets amounted to £1,709,072 as at 31 December 2020, consisting of unrestricted reserves at £548,975 and restricted reserves £1,160,097.

**Gifts in Kind**

Donations and legacies received during the period include Gifts in Kind to the value of £119,662 This comprises of free Google adverts to the value of £89,662 and pro bono legal advice to the value of £30,000.

**Value of Volunteers**

The Trustees would like to pay tribute to our volunteers for their time, support and commitment. They make a significant contribution to the work and success of the organisation. Although the office was closed from March 2020, our volunteers were undeterred by the global pandemic and continued to support the work of the Charity throughout the year. At least 18 volunteers helped with our research, data input, and analysis, translations, archiving and general administration.

It is inherently difficult to measure the true value associated with this support and therefore a monetary value for volunteer time has not been included in these financial statements.

**Details of Reserves**

As at 31 December 2020, total reserves held by the charity amounted to £1,709,072. This comprised unrestricted reserves in the sum of £548,975, of which the free reserves representing unrestricted funds less net book value of fixed assets amounted to £510,126 and restricted reserves of £1,160,097.

The objective of the unrestricted free reserve is to maintain sufficient unrestricted general funds to

**TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2020

meet all of EIA UK's existing liabilities in the event of an unforeseen and/or catastrophic development within the organisation.

Consequently, the reserves policy focuses on the need to maintain free reserves in unrestricted funds at a level that equates to between three to six months of unrestricted operational expenditure. At present, this is between £190,000 and £380,000. The Trustees consider that at these levels, EIA UK would retain sufficient funds to enable it to respond to changes in operations and to adequately cover the financial impact of any adverse development within EIA UK.

The unrestricted free reserves reported at 31 December 2020 are an increase on recent years and above the upper level of the free reserves indicated in the Board's policy. It is noted that included in the free reserves is the sum of £158,100 in accrued legacy income. The Trustees acknowledge that it is prudent to hold a higher level of reserves during the global pandemic.

**Going concern**

During the period, EIA UK has increased financial stability. This is despite the impact of COVID-19 and, consequently, the dramatic change to the way the organisation works and the necessity to revise strategies and planned activities in the first part of the year.

In March 2020, a business continuity plan was put in place to enable EIA to continue in operation. Government COVID-19 advice is followed. The office has been closed since March 2020 and all staff required to work from home. Equipment was provided as needed to ensure all staff had a suitable workspace.

EIA UK had introduced Microsoft 365 in 2019 and staff members were already used to working via Teams and other virtual platforms. Virtual social events have been introduced to keep staff in touch with each other and boost morale. A fortnightly newsletter is circulated, including office updates and campaign news plus staff photos, recipes, jokes, film and music suggestions. Regular all-staff meetings are held virtually, including the two organisational strategy meetings which normally take place in-person in January and July.

No travel or field work has been permitted since March 2020 and staff have successfully adapted to working in the virtual world. Many international meetings have been either postponed, cancelled or held virtually. As can be seen from the campaign reports, EIA's work has continued very successfully, with remarkable achievements despite these difficult times. The Trustees sincerely thank all EIA UK staff for their

dedication, tenacity and commitment to achieving EIA's goals. At the time of signing, Government advice is being followed with respect to permitting staff to work from the office in the future.

The Trustees much appreciate EIA UK's loyal regular donors for their continued support and it is heartening to see increases in donations and the subsequent increase in Gift Aid. COVID-19 is a cause for concern for all organisations, including its impact on future funding. Budget holders maintain a dialogue with funders regarding changes to activities caused by COVID-19 and generally they have been supportive of constructive plans for refocusing work as necessary. The Trustees sincerely thank donors for their flexibility with respect to grant spending.

EIA UK continues to fulfil its aims and objectives despite the impact of the COVID-19 pandemic changing its working practices. Regular assessment and monitoring of income and expenditure shows that the company has the ability to continue as a going concern. In the event that COVID-19 was to impact the income of the charity, Trustees would scale down operations to ensure it could meet its financial commitments and continue to operate as a going concern.

Trustees have a reasonable expectation that the company has adequate resources and certainty of future income to continue in operation for the foreseeable future. Accordingly, they have adopted the going-concern basis in preparing the annual report and accounts.

**Risks**

The Trustees regularly review the risks facing the organisation. A wide-ranging Risk Register has been established and its review is a standing item of the meetings of the Senior Management Team, the Finance Committee and the Trustees to ensure appropriate control systems are in place. It is updated as required. Where appropriate and possible, systems or procedures have been established to mitigate the risks the company faces.

During 2020, the Trustees ensured regulatory compliance by reviewing the current governance framework and, in particular, the challenges of complying with the regulations on data processing (GDPR), revised Charity Commission Guidance on grant-giving by charities to non-charities and the requirements of the Fundraising Regulator.

The EIA UK Trustees Governance Sub-Committee reviewed the governance of the organisation and made recommendations to the Board of Trustees where change was deemed to be necessary. The

**TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2020

Terms of Reference included review of EIA UK's key governance policies to ensure they are fit for purpose. This reduces the risk to the organisation

and a timetable for further reviews by the Board of Trustees is in place. Those considered to be top risks are listed below:

<b>Risk</b>	<b>Action taken</b>
Income not sufficient to cover outgoings	<p>Strategies and accompanying budgets reviewed and approved by Trustees each year and include three-year projections.</p> <p>Fundraising Team ensures raising required income is realistic and required reporting on progress is undertaken.</p> <p>Spending commitments are not made unless sufficient funds are available.</p>
Insufficient unrestricted free reserves to meet EIA UK's liabilities in the event of unforeseen and/or catastrophic events	<p>Strategy to monitor and build free reserves is in place to ensure they are within the target range</p>
Inadequate financial controls and compliance with regulatory requirements inhibit funding of EIA's work, furtherance of its objectives and can cause reputational damage	<p>Finance Committee meets up to 10 times during the year to review income and expenditure and factors that may impact the financial stability.</p> <p>Trustees regularly monitor income and expenditure against the agreed budget and strategies for the year.</p> <p>The Trustees' Governance-Sub-Committee has ensured governance and policies are fit for purpose and will be reviewed according to an agreed timetable.</p> <p>Compliance with regulatory requirements is frequently reviewed.</p> <p>Compliance with GDPR is reviewed annually and based on ICO guidance.</p>
Risks (security, injury, illness, death) associated with challenging environments in which campaigns' work is often carried out	<p>'Life Comes First' policy risk assessments for operations. A new travel safety system is in place to ensure the organisation meets its duty of care for staff travelling overseas. Pre-trip risk assessments carried out. Comprehensive travel insurance provision and on-the-ground practical help in place.</p>
COVID-19 impact on staff and operations	<p>Staff instructed to work from home. Regular updates, communications and welfare support provided.</p> <p>Senior Management Team holds weekly COVID-19 meetings</p> <p>Business continuity plan in operation and includes collaborative discussion with funders.</p>
Risk of legal action in response to EIA publications	<p>Reports and other key campaign documents are checked by libel lawyers before publication. All reports are fact-based, with facts carefully verified.</p>
Health and safety of staff	<p>Health and safety is a key priority for the charity and a Health and Safety report is a standing item on the Trustees' meeting agendas.</p>
Lack of succession planning causes harm to the organisation.	<p>Succession planning by Members of the Board of Trustees is in place. Structural review being undertaken.</p>
Fraud and cyber attacks	<p>Sound financial controls in place and described in the Finance Manual.</p> <p>A cyber-attack prevention and response strategy is in place</p>

**TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2020

## Statement of responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statement in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 statement;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2005. They are also responsible for safeguarding the assets of the company 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.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**Relationships with Related Parties and Other Organisations**

EIA UK works in cooperation with EIA US Inc. with respect to its campaigns. A Trustee of EIA UK is also a Director of EIA US Inc.

EIA UK collaborates with NGOs around the world to advance its work in the most cost-efficient way to achieve its aims.

On behalf of the Board:

**Jennifer Lonsdale (Trustee)**

27 May, 2021



# INDEPENDENT AUDITOR'S REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2020

### Independent auditor's report

#### Opinion

We have audited the financial statements of Environmental Investigation Agency UK (the charitable company) for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

## 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

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

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 30, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 is detailed below.

## Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation;
- we obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance;
- we assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance;

- we enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations;
- based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees;
- conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern;

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

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

**Neil Finlayson (Senior Statutory Auditor) for and on behalf of Moore Kingston Smith LLP, Statutory Auditor**

**Date: 10 June 2021**

**Devonshire House  
60 Goswell Road  
London  
EC1M 7AD**

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted £	Restricted £	Total 2020 £	Unrestricted £	Restricted £	Total 2019 £
<b>Income and endowments from</b>							
Donations & Legacies	2(i)	759,678	25,641	785,319	472,279	29,615	501,894
Income from other trading activities	2(ii)	1,752	-	1,752	225	-	225
Investment Income	2(iii)	644	-	644	5,321	27	5,348
Income from charitable activities	2(vi)	-	3,119,942	3,119,942	-	3,087,165	3,087,165
Net Asset Transfer from EIA Trust	2 (v)	-	-	-	124,317	1,202	125,519
Other Income	2(iv)	-	-	-	122	-	122
<b>Total income and endowments</b>		<b>762,074</b>	<b>3,145,583</b>	<b>3,907,657</b>	<b>602,264</b>	<b>3,118,009</b>	<b>3,720,273</b>
<b>Expenditure on</b>							
Expenditure on Raising Funds	3	207,999	-	207,999	186,435	-	186,435
Charitable Activities	4	233,854	3,098,770	3,332,624	217,954	2,653,799	2,871,753
<b>Total Resources Expended</b>		<b>441,853</b>	<b>3,098,770</b>	<b>3,540,623</b>	<b>404,389</b>	<b>2,653,799</b>	<b>3,058,188</b>
<b>Net income/(expenditure)</b>		<b>320,221</b>	<b>46,813</b>	<b>367,034</b>	<b>197,875</b>	<b>464,210</b>	<b>662,085</b>
<b>Transfers</b>							
Transfers between funds		13,721	(13,721)	-	14,368	(14,368)	-
<b>Net incoming resources before other recognised gains and losses</b>		<b>333,942</b>	<b>33,092</b>	<b>367,034</b>	<b>212,243</b>	<b>449,842</b>	<b>662,085</b>
<b>Other recognised gains/losses</b>							
Gains on revaluation of fixed assets for charity's own use		-	-	-	-	-	-
Gains/losses on investment assets		-	-	-	-	-	-
Actuarial gains/losses on defined benefit pension schemes		-	-	-	-	-	-
<b>Net Movement in Funds</b>		<b>333,942</b>	<b>33,092</b>	<b>367,034</b>	<b>212,243</b>	<b>449,842</b>	<b>662,085</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		215,033	1,127,005	1,342,038	2,790	677,163	679,953
<b>Total funds carried forward</b>		<b>548,975</b>	<b>1,160,097</b>	<b>1,709,072</b>	<b>215,033</b>	<b>1,127,005</b>	<b>1,342,038</b>

## BALANCE SHEET

### AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible Assets	8	38,849	39,893
		38,849	39,893
<b>Current Assets</b>			
Debtors	9	544,377	324,657
Cash at bank and in hand		1,451,747	1,403,563
		1,996,124	1,728,220
<b>Liabilities:</b> amounts falling due within one year			
Creditors	10	(325,901)	(426,075)
		(325,901)	(426,075)
<b>Net current assets</b>		1,670,223	1,302,145
<b>Total Assets less Current Liabilities</b>		<b>1,709,072</b>	<b>1,342,038</b>
<b>Funds</b>			
Unrestricted	13	548,975	215,033
Restricted	11	1,160,097	1,127,005
<b>Total Funds</b>		<b>1,709,072</b>	<b>1,342,038</b>

The Financial Statements have been prepared in accordance with the provisions applicable to the Small Companies Regime and in accordance with the Companies Act 2006 relating to small companies and with FRS 102 (1A) the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Financial Statements were approved by the Board of Trustees on the 27 May 2021 and signed on their behalf by:

J. Lonsdale (Trustee)

J. Langrish (Trustee)

**Company No: 07752350**

**Charity No: 1182208**

**STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
<b>Net cash provided by (used in) operating activities</b>	75,761	527,058
<b>Cash flows from investing activities:</b>		
Purchase of property, plant and equipment	(27,577)	(25,025)
<b>Net cash provided by (used in) investing activities</b>	<b>(27,577)</b>	<b>(25,025)</b>
Change in cash and cash equivalents in the reporting period	48,184	502,033
Cash and cash equivalents at the beginning of the reporting period	1,403,563	901,530
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,451,747</b>	<b>1,403,563</b>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
<b>Operating surplus/(deficit)</b>	367,034	662,085
<b>Adjustments for:</b>		
Depreciation charges	28,621	27,885
(increase)/decrease in debtors	(219,720)	(185,749)
increase/(decrease) in creditors	(100,174)	22,837
<b>Net cash provided by (used in) operating activities</b>	<b>75,761</b>	<b>527,058</b>
<b>Analysis of cash and cash equivalents and net debts</b>		
Cash in hand		
Opening Balance	1,403,563	901,530
Cash-flows	48,184	502,033
<b>Closing Balance</b>	<b>1,451,747</b>	<b>1,403,563</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### Statutory Information

Environmental Investigation Agency UK is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered address is 62-63 Upper Street, London N1 0NY. It was registered as a charity, number 1182208, with effect from 26 February 2019.

## 1. Accounting policies

### Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) including Update Bulletin 2. The charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

The EIA UK Trustees have assessed whether the use of the going-concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the company to continue as a going-concern. The Trustees have given due consideration to the continued impact of the Covid-19 pandemic, which has remained an issue in the period between the year end and the signing of these financial statements. The Charity's income continues to be largely sheltered from the impact of Covid-19 due to its loyal supporter base; budget holders working with donors to revise planned activities; and significant legacy income received during the period, with notification of further legacy income to be received post balance sheet. We are grateful to our funders for their willingness to be flexible in these difficult times. We continue to follow Government advice and at the time of signing, the office remains closed. Staff continue to work from home and no field work or in-person meetings take place. Desk-based investigative work is undertaken and campaigns continue to achieve successful outcomes working in the virtual world.

Having reviewed revised forecasts prepared by management, the Trustees are confident that the charity will continue to meet its obligations as they fall due and that therefore the going concern basis continues to be appropriate

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound. The financial statements have been prepared on the historical cost convention.

The principal accounting policies adopted are set out below:

#### Income

Income is included on an accruals basis. It includes grants and donations and invoiced sales of goods and services, excluding value added tax.

#### (i) Grants and donations

Grants and donations are accounted for in the year in which they are receivable.

Statutory grants are accounted for using the accrual model. Grant income is recognised in the Statement of Financial Activities on a systematic basis over the period in which the related costs are incurred.

Other grants are recognised when receivable unless performance-related conditions apply, in which case the grant is recognised when the conditions for receipt have been complied with.

Grants relating to future periods are deferred and

recognised in those future accounting periods.

#### (ii) Legacies

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

#### (iii) Interest

Bank interest is recognised on a receivable basis.

#### (iv) Merchandise and film sales

Income from commercial trading activities is recognised as earned as the related goods and services are provided.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### (v) Foreign currencies

Transactions in foreign currencies are translated at the exchange rates ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet dates. All exchange differences are dealt with through the Statement of Financial Activities.

### (vi) Tangible fixed assets and depreciation

Depreciation is calculated to write down the cost less estimated residual value of tangible

fixed assets held for charitable use by equal annual instalments over their expected useful economic lives. The rates generally applicable on a straight-line basis are:

Furniture – 25%

Equipment – 33%

Field equipment – 50%

All tangible fixed assets costing more than £500 are capitalised at their cost to the organisation.

### (vii) Leasing commitments

Rentals payable under operating leases, including any lease incentives received, are charged against income on a straight-line basis over the lease term, except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### (viii) Other financial instruments

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

### Cash and cash equivalents

Cash and cash equivalents include cash at banks and in-hand and short-term deposits with a maturity date of three months or less.

### Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

### (ix) Taxation

The Charity's income primarily comprises grants and donations which are not subject to tax and therefore there is no tax liability arising in the year.

### Expenditure

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (cost of generating funds);
- expenditure incurred directly to the fulfilment of the charitable objectives.

Charitable expenditure comprises all the expenditure incurred in furtherance of the charitable objectives and is analysed between:

- grants payable in the furtherance of the charitable objectives;
- costs of charitable activities;
- support costs in furtherance of the charitable activities.

Support costs comprise all other overhead costs for the running of the organisation in fulfilment of its charitable objectives. These costs are apportioned on a reasonable basis as determined by the Trustees.

### (x) Value Added Tax

The Charity is not registered for VAT and accordingly, where applicable, all expenditure incurred is inclusive of VAT.

### (xi) Grants payable

Grants are recognised when they become due for payment. Included within the Statement of Financial Activities is the cost of grant instalments that are payable to implementing partner organisations.

### (xii) Fund accounting

Designated funds are unrestricted funds earmarked for particular purposes. The aim and use of the fund is set out in the reserves policy and the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on general charitable objectives.

Restricted funds are donations received from a donor who has specified a particular project or area of work to which the donation should be allocated.

### Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have the most significant effect on amounts recognised in the financial statements.

Depreciation and amortisation charges are based on the estimated useful life of the assets held.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

2 ANALYSIS OF INCOME	Unrestricted £	Restricted £	2020 £	2019 £
<b>(i) Donations &amp; Legacies</b>				
Legacies	266,165	-	266,165	137,586
Donations	373,851	25,641	399,492	278,087
Gifts in Kind	119,662	-	119,662	86,221
	<b>759,678</b>	<b>25,641</b>	<b>785,319</b>	<b>501,894</b>
Gifts in kind comprises of google advertising valued at £89,662 and pro bono consultancy services worth £30,000 from the Worshipful Company of Management Consultants.				
<b>(ii) Activities for Generating Funds</b>				
Film Sales and other related activities	1,752	-	1,752	225
<b>(iii) Investment Income</b>				
Bank Interest	644	-	644	5,348
<b>(iv) Other Income</b>				
VAT Refund	-	-	-	122
	-	-	-	<b>122</b>
<b>(v) Net Asset Transfer from EIA Trust</b>	-	-	-	125,519
On 30th June 2019, EIA Trust transferred all its assets by deed including its unrestricted free reserves to EIA UK.				
Total Cash	-	-	-	114,036
Assets including legacies	-	-	-	15,006
Liabilities	-	-	-	(3,523)
Net Assets Transferred from EIA Trust	-	-	-	<b>125,519</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### (vi) Project Grants

##### Year to 31 December 2020

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Anti-Money Laundering	Wildlife	2020
	£	£	£	£	£	£	£	£	£	£
BAND Foundation					111,584					<b>111,584</b>
Bureau of International Narcotics and Law Enforcement Affairs									98,316	<b>98,316</b>
Center for International Environmental Law			124,855							<b>124,855</b>
Children's Investment Fund Foundation				49,082						<b>49,082</b>
Clean Air Task Force				22,421						<b>22,421</b>
David Shepherd Wildlife Foundation	7,500						7,500			<b>15,000</b>
Department for Environment, Food & Rural Affairs							142,315	60,325		<b>202,640</b>
Department for International Development						776,272				<b>776,272</b>
EIA US		53,432				285,336				<b>338,768</b>
Elephant Crisis Fund					112,171					<b>112,171</b>
Ernest Kleinwort Charitable Trust	60,000									<b>60,000</b>
John Ellerman Foundation		60,000								<b>60,000</b>
ClimateWorks Foundation (KCEP PL & MF))				120,747						<b>120,747</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

**(vi) Project Grants (cont'd)****Year to 31 December 2020**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Anti-Money Laundering</b>	<b>Wildlife</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
National Geographic							38,619			<b>38,619</b>
Network for Social Change	20,000									<b>20,000</b>
Norwegian Agency for Development Cooperation			45,931							<b>45,931</b>
Oak Foundation					150,000					<b>150,000</b>
Pangolin Crisis Fund					38,344					<b>38,344</b>
Plastic Solutions Fund			129,382							<b>129,382</b>
Royal United Services Institute					3,376					<b>3,376</b>
Rufford Foundation	25,000				25,000					<b>50,000</b>
Save the Rhino	24,007									<b>24,007</b>
Sequoia Climate Fund				315,120						<b>315,120</b>
Shetland Tiger Fund	1,000									<b>1,000</b>
Swedish Postcode Lottery				127,181						<b>127,181</b>
Waterloo Foundation						25,000				<b>25,000</b>
Zero Waste Europe		60,126								<b>60,126</b>
<b>Total</b>	<b>137,507</b>	<b>173,558</b>	<b>300,168</b>	<b>634,551</b>	<b>440,475</b>	<b>1,086,608</b>	<b>188,434</b>	<b>60,325</b>	<b>98,316</b>	<b>3,119,942</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### (vi) Project Grants (cont'd)

##### Year to 31 December 2019

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Adessium Institutional Support	Elephants	Forests	Pangolins	Anti-Money Laundering	2019
	£	£	£	£	£	£	£	£	£	£
Adessium Foundation					32,976					<b>32,976</b>
Animal Welfare Institute		2,000								<b>2,000</b>
Benindi Fund		5,000								<b>5,000</b>
Friedman French Foundation (via CAF America)						35,859				<b>35,859</b>
Centre for International Environmental Law		3,694								<b>3,694</b>
Children's Investment Fund Foundation				418,595						<b>418,595</b>
David Shepherd Wildlife Foundation	10,000							14,627		<b>24,627</b>
Department for Environment, Food & Rural Affairs	74,490							143,803	143,220	<b>361,513</b>
Department for International Development							656,525			<b>656,525</b>
EIA Trust	85,000				52,060	116,895				<b>253,955</b>
EIA US		55,814					320,532			<b>376,346</b>
Elephant Crisis Fund						140,790				<b>140,790</b>
Zero Waste Europe		40,191								<b>40,191</b>
Japan Animal Welfare Society		10,000								<b>10,000</b>
John Ellerman Foundation		60,000								<b>60,000</b>
Kigali Cooling Efficiency Program				77,519						<b>77,519</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

**(vi) Project Grants (cont'd)****Year to 31 December 2019**

<b>Funder</b>	<b>Tigers</b>	<b>Ocean</b>	<b>Ocean (Global Plastics)</b>	<b>Climate</b>	<b>Adessium Institutional Support</b>	<b>Elephants</b>	<b>Forests</b>	<b>Pangolins</b>	<b>Anti-Money Laundering</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
National Geographic								71,285		<b>71,285</b>
Norwegian Agency for Development Cooperation			61,086							<b>61,086</b>
Oak Foundation			130,404							<b>130,404</b>
OceanCare		2,000								<b>2,000</b>
Plastic Solutions Fund			77,016							<b>77,016</b>
Royal United Services Institute						15,041				<b>15,041</b>
Rufford Foundation	25,000					25,000				<b>50,000</b>
Save the Rhino	4,735									<b>4,735</b>
Save Wild Tigers	18,750									<b>18,750</b>
Stop Ivory						38,207				<b>38,207</b>
Swedish Postcode Lottery				119,051						<b>119,051</b>
Vulcan Inc.										-
World Wide Fund for Nature										-
	<b>217,975</b>	<b>178,699</b>	<b>268,506</b>	<b>615,165</b>	<b>85,036</b>	<b>371,792</b>	<b>977,057</b>	<b>229,715</b>	<b>143,220</b>	<b>3,087,165</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

<b>3</b>	<b>RAISING FUNDS</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
	Fundraising and Publicity	174,172	152,975
	Support Costs	33,827	33,460
	<b>Total</b>	<b>207,999</b>	<b>186,435</b>

#### 4 (i) CHARITABLE ACTIVITIES

The amount spent on charitable activities is analysed across projects as follows:

<b>Year to 31 December 2020</b>	<b>2020</b>			
	<b>Support &amp; Governance</b>	<b>Grants Payable</b>	<b>Direct Expenditure</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tigers	32,089	1,000	149,778	<b>182,867</b>
Tigers (DEFRA)	-342	-1	-2,027	<b>-2,370</b>
Pangolins	52,135	48,914	207,344	<b>308,393</b>
Elephants	72,031	10,481	327,871	<b>410,383</b>
Wildlife - INL	18,855	31,690	68,088	<b>118,633</b>
Ocean	28,672	-	142,809	<b>171,481</b>
Ocean (Global Plastics)	60,275	43,735	272,195	<b>376,205</b>
Climate - GEC	184	-	1,091	<b>1,275</b>
Climate - CIFF	27,777	-	144,292	<b>172,069</b>
Climate - SPCL	25,426	-	132,080	<b>157,506</b>
Climate - CATF	861	-	4,473	<b>5,334</b>
Climate - CWF (KCEP PL & MF)	10,117	1,846	51,256	<b>63,219</b>
Climate - Sequoia Climate Fund	29,349	167,089	5,030	<b>201,468</b>
Adessium Foundation - Inst support	1,886	-	9,824	<b>11,710</b>
Anti-Money Laundering - Defra	12,548	13,000	51,799	<b>77,347</b>
Forests - DFID 3	131,959	42,671	605,001	<b>779,631</b>
Forests - NORAD 3	49,207	62,500	182,647	<b>294,354</b>
Forests - Waterloo	450	-	2,669	<b>3,119</b>
<b>Total</b>	<b>553,479</b>	<b>422,925</b>	<b>2,356,220</b>	<b>3,332,624</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### CHARITABLE ACTIVITIES (cont'd)

Year to 31 December 2019	2019			
	Support & Governance	Grants Payable	Direct Expenditure	Total
	£	£	£	£
Tigers	28,469	-	127,959	<b>156,428</b>
Tigers (DEFRA)	13,732	24,011	44,455	<b>82,198</b>
Pangolins	59,305	49,999	223,458	<b>332,762</b>
Elephants	80,531	-	366,420	<b>446,951</b>
Ocean	32,867	-	154,352	<b>187,219</b>
Ocean (Global Plastics)	21,882	17,240	91,043	<b>130,165</b>
Climate - GEC	1,452	-	6,018	<b>7,470</b>
Climate - CIFF	35,950	-	184,203	<b>220,153</b>
Climate - K-CEP	21,724	33,140	73,782	<b>128,646</b>
Adessium Foundation - Inst support	21,448	-	106,253	<b>127,701</b>
Anti-Money Laundering - Defra	25,538	71,911	58,723	<b>156,172</b>
Forests - DFID 3	104,127	48,850	415,802	<b>568,779</b>
Forests - NORAD 3	56,513	58,389	212,207	<b>327,109</b>
<b>Total</b>	<b>503,538</b>	<b>303,540</b>	<b>2,064,675</b>	<b>2,871,753</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 4(ii) Charitable Activities were funded as follows:

The expenditure below sets out the costs incurred on charitable activities disclosing the amounts funded by general unrestricted and restricted funds.

<b>Year to 31 December 2020</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tigers	25,178	157,689	182,867
Tigers (DEFRA)	-342	-2,028	-2,370
Pangolins	21,684	286,709	308,393
Elephants	29,632	380,751	410,383
Wildlife - INL	11,831	106,802	118,633
Ocean	4,461	167,020	171,481
Ocean (Global Plastics)	22,634	353,571	376,205
Climate - GEC	184	1,091	1,275
Climate - CIFF	7,455	164,613	172,068
Climate - SPCL	6,825	150,681	157,506
Climate - CATF	231	5,103	5,334
Climate - CWF (KCEP PL & MF)	85	63,135	63,220
Climate - Sequoia Climate Fund	3,531	197,936	201,467
Adessium Foundation - Inst support	1,886	9,824	11,710
Anti-Money Laundering - Defra	2,352	74,995	77,347
Forests - DFID 3	63,179	716,452	779,631
Forests - NORAD 3	32,598	261,757	294,355
Forests - Waterloo	450	2,669	3,119
<b>Total</b>	<b>233,854</b>	<b>3,098,770</b>	<b>3,332,624</b>
<b>Year to 31 December 2019</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tigers	14,484	141,944	156,428
Tigers (DEFRA)	8,076	74,122	82,198
Pangolins	19,501	313,261	332,762
Elephants	50,296	396,655	446,951
Ocean	13,511	173,708	187,219
Ocean (Global Plastics)	6,372	123,793	130,165
Climate - GEC	152	7,318	7,470
Climate - CIFF	4,994	215,159	220,153
Climate - K-CEP	9,107	119,539	128,646
Adessium Foundation - Inst support	3,708	123,993	127,701
Anti-Money Laundering - Defra	10,808	145,364	156,172
Forests - DFID 3	38,306	530,473	568,779
Forests - NORAD 3	38,639	288,470	327,109
<b>Total</b>	<b>217,954</b>	<b>2,653,799</b>	<b>2,871,753</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

4(iii)	SUPPORT COSTS	Staff	IT	Premises	Office Costs & Sundries	Governance	2020	2019
		£	£	£	£	£	£	£
	Tigers	9,164	1,058	6,667	11,009	4,191	32,089	28,469
	Tigers (DEFRA)	-123	-14	-1	-148	-56	-342	13,732
	Pangolins	15,575	1,797	8,929	18,711	7,123	52,135	59,305
	Elephants	20,564	2,373	14,984	24,705	9,405	72,031	80,531
	Wildlife - INL	6,064	700	2,032	7,285	2,774	18,855	-
	Ocean	8,679	1,002	4,594	10,427	3,970	28,672	32,867
	Ocean (Global Plastics)	19,201	2,216	7,008	23,068	8,782	60,275	21,882
	Climate - GEC	66	8	0	80	30	184	1,452
	Climate - CIFF	8,770	1,012	3,449	10,536	4,010	27,777	32,059
	Climate - SPCL	8,027	926	3,157	9,645	3,671	25,426	3,891
	Climate - CATF	272	31	107	327	124	861	-
	Climate - CWF (KCEP PL & MF)	3,228	372	1,164	3,877	1,476	10,117	21,724
	Climate - Sequoia Climate Fund	10,462	1,207	329	12,567	4,784	29,349	-
	Adessium Foundation - Inst support	597	69	229	717	274	1,886	21,447
	Anti-Money Laundering - Defra	3,938	454	1,623	4,731	1,802	12,548	25,538
	Forests - DFID 3	39,363	4,542	22,760	47,290	18,004	131,959	104,127
	Forests - NORAD 3	14,899	1,719	7,875	17,900	6,814	49,207	56,514
	Forests - Waterloo	162	19	0	195	74	450	-
	<b>Total support costs charged to charitable activities</b>	<b>168,908</b>	<b>19,491</b>	<b>84,906</b>	<b>202,922</b>	<b>77,252</b>	<b>553,479</b>	<b>503,538</b>
	<b>Total support costs charged to fundraising activities</b>	<b>10,586</b>	<b>1,221</b>	<b>4,461</b>	<b>12,717</b>	<b>4,842</b>	<b>33,827</b>	<b>33,460</b>
	<b>Total Support Costs</b>	<b>179,494</b>	<b>20,712</b>	<b>89,367</b>	<b>215,639</b>	<b>82,094</b>	<b>587,306</b>	<b>536,998</b>

Support costs are allocated on the basis of expenditure ratios and staff numbers where appropriate.

Support costs include donated services recognised as Gifts in Kind in the sum of £119,662 for pro bono consultancy services and google advertising.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

4(iv)	GOVERNANCE COSTS	2020 £	2019 £
	Audit Costs - Fees for the current year	12,150	11,970
	Audit Costs - in respect of other fees	420	-
	Legal & Professional Fees	31,140	9,376
	Staff Costs	27,696	23,958
	Other Consultancy Costs	9,600	-
	Trustees' Expenses	1,088	2,353
	<b>Total</b>	<b>82,094</b>	<b>47,657</b>
<p>Governance costs are allocated within support costs and charged to charitable and fundraising activities. Governance costs also include £30,000 for pro bono consultancy services from the Worshipful Company of Management Consultants recognised within Gifts in Kind.</p>			

4(v)	GRANTS PAYABLE	2020 £	2019 £
The following material grants were paid during the year:			
		2020 £	2019 £
	Africa Nature Investors (ANI) Foundation	31,690	9,041
	2Celsius	20,000	-
	BRIDGE	27,500	32,226
	Centre for International Environmental Law	25,735	17,240
	Conserv Congo	10,481	-
	Deutsche Umwelthilfe e.V.	30,000	-
	Education for Nature Vietnam	-	13,978
	EIA US	78,276	21,318
	Jaringan Pemantau Independen Kehutanan	-	980
	League for the Environment - Legambiente	20,000	-
	LibertyASIA	13,000	55,813
	MarViVa Foundation	18,000	-
	Natural Resource Conservation Network	48,914	49,999
	Royal United Services Institute	-	16,098
	Shecco	658	11,822
	Telapak	77,671	64,992
	Wildlife Friends Foundation of Thailand	1,000	10,033
	ZERO	20,000	-
	<b>Total Grants</b>	<b>422,925</b>	<b>303,540</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

<b>5 NET INCOMING RESOURCES</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Net incoming resources are stated after:		
Auditors' Remuneration - Current year	10,125	9,975
Auditors' Remuneration - in respect of other services	1,300	910
Trustees' Emoluments	36,810	42,000
Trustees' Pension Contributions	6,000	6,000
Depreciation of Fixed Assets	28,621	27,885
<b>6 TRUSTEES' REMUNERATION</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trustees' Emoluments	36,810	42,000
Trustees' Pension Contributions	6,000	6,000
Employer's NI for Trustees	3,293	4,116
<b>Total</b>	<b>46,103</b>	<b>52,116</b>
The above represents payments to a trustee for her work as an employee of the organisation and not for acting as a trustee.		
This arrangement has been approved by the Charity Commission.		
<b>7 STAFF COSTS</b>	<b>No.</b>	<b>No.</b>
The average number of employees was	45	40
Staff costs including Directors' remuneration were as follows:	<b>£</b>	<b>£</b>
<i>Staff on UK payroll</i>		
Wages and Salaries	1,488,692	1,269,094
Social Security Costs	155,032	130,969
Pension Costs	75,763	60,436
WFH Allowances	8,604	-
Sub Total	1,728,091	1,460,499
Other Salary Costs	244,504	262,739
Training & Recruitment Costs	20,335	10,831
	<b>1,992,930</b>	<b>1,734,069</b>
Pension costs represent contributions to a personal pension scheme and payments as a result of auto enrolment.		

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

7	<b>STAFF COSTS (cont'd)</b>		.
	The number of employees with emoluments above £60,000 were:	<b>2020</b>	<b>2019</b>
	£60,000 - £70,000	2	1
	Employer's pension contribution in respect of higher paid employees in 2020 totalled £10,329 (2019: £5,340)		
	The key management personnel of the Charity comprise the Executive Director and Campaigns Director. The total cost of employing management personnel in the year was £155,338 (2019: £151,432)		
	The above staff costs include employer's national insurance costs and employer pension contributions.		

8	<b>FIXED ASSETS</b>	<b>2020</b>	<b>2019</b>
		<b>Furniture and Equipment £</b>	<b>Furniture and Equipment £</b>
	Cost at 1st January 2020	212,318	189,585
	Additions	27,577	25,025
	Disposals	33,986	2,292
	<b>Cost at 31st December 2020</b>	<b>205,909</b>	<b>212,318</b>
	Depreciation at 1st January 2020	172,425	146,832
	Charge for the Period	28,621	27,885
	Disposals	33,986	2,292
	<b>Depreciation at 31st December 2020</b>	<b>167,060</b>	<b>172,425</b>
	<b>Net Book Value at 31st December 2020</b>	<b>38,849</b>	<b>39,893</b>
	<b>Net Book Value at 31st December 2019</b>	<b>39,893</b>	<b>42,753</b>

9	<b>DEBTORS</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Other Debtors	33,058	41,509
	Prepayments	8,006	10,957
	Accrued Income	503,313	272,191
	<b>Total</b>	<b>544,377</b>	<b>324,657</b>
	Included in other debtors is a rent deposit of £12,250 on which the property landlords have a legal charge.		

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 10 CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Trade Creditors	113,483	27,552
Taxes and Social Security	49,757	67,339
Accruals	87,659	147,315
Deferred Income	60,000	60,000
VAT & Corporation Tax Liability	-	296
Pension Liability	12,365	9,143
Other Creditors	2,637	114,430
<b>Total</b>	<b>325,901</b>	<b>426,075</b>

#### 11 RESTRICTED FUNDS

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2020	£	£	£	£	£	£	£	£
Tigers	38,810	150,645	149,124	1,000	6,910	655	-	31,766
Tiger (DEFRA)	-	-	-	-1	0	-2,027	-	2,028
Pangolins	156,095	200,937	185,285	48,914	30,451	22,059	(2,188)	68,135
Elephants	203,325	440,475	321,203	10,481	42,400	6,668	(2,104)	260,944
Wildlife - INL	-	98,316	67,709	31,690	7,024	379	(1,390)	(9,876)
Ocean	69,105	173,558	136,383	-	24,211	6,426	-	75,643
Ocean (Global Plastics)	143,334	300,168	247,302	43,735	37,641	24,893	(500)	89,431
Climate (GEC)	2,651	-	-	-	0	1,091	-	1,560
Climate - CIFF	231,808	49,082	139,747	-	22,292	4,545	-	114,306
Climate - SPCL	96,382	127,181	117,631	-	16,589	14,449	(500)	74,394
Climate - CATF	-	22,421	4,473	-	671	-	-	17,277
Climate - CWF (KCEP PL & MF)	-	120,747	49,409	1,846	10,033	1,847	-	57,612
Climate - Sequoia Climate Fund	-	315,120	5,030	167,089	25,818	0	-	117,183
Adessium Foundation - Inst support	8,441	-	6,728	-	0	3,095	-	(1,382)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

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

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2020	£	£	£	£	£	£	£	£
Anti-Money Laundering - Defra	16,986	60,325	41,412	13,000	10,195	10,388	-	2,316
Forest - DFID 3	133,619	776,272	574,135	42,671	68,780	30,865	(5,617)	187,823
Forests - NORAD 3	26,449	285,336	168,577	62,500	16,610	14,070	(1,422)	48,606
Forests - Waterloo	-	25,000	2,669	-	-	-	-	22,331
<b>Total</b>	<b>1,127,005</b>	<b>3,145,583</b>	<b>2,216,817</b>	<b>422,925</b>	<b>319,625</b>	<b>139,403</b>	<b>(13,721)</b>	<b>1,160,097</b>

Included in the Statement of financial activities are funds which have been restricted by the donor for the projects listed above.

Transfers represent fixed assets acquired which have been funded by restricted funds.

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2019	£	£	£	£	£	£	£	£
Tigers	36,512	144,242	107,920	-	13,985	20,039	-	38,810
Tiger (DEFRA)	(368)	74,490	29,993	24,011	5,656	14,462	-	-
Pangolins	227,225	244,715	171,893	49,999	39,804	51,565	(2,584)	156,095
Elephants	229,507	371,852	309,595	-	30,235	56,825	(1,379)	203,325
Ocean	49,114	193,699	126,710	-	19,356	27,642	-	69,105
Ocean (Global Plastics)	-	268,506	70,138	17,240	15,510	20,905	(1,379)	143,334
Climate (GEC)	9,969	-	5,069	-	1,300	949	-	2,651
Climate - CIFF	6,823	537,660	157,549	-	30,956	26,654	(1,133)	328,191
Climate - KCEP	42,019	77,519	59,312	33,140	12,617	14,470	-	-
Adessium Foundation - Inst support	48,328	85,036	58,873	-	17,739	47,380	(931)	8,441
Anti-Money Laundering - Defra	19,130	143,220	48,909	71,911	14,730	9,814	-	16,986
Forest - DFID 3	10,044	656,525	364,880	48,850	65,821	50,922	(2,477)	133,619
Forests - NORAD 3	(1,140)	320,545	162,558	58,389	17,875	49,649	(4,485)	26,449
<b>Total</b>	<b>677,163</b>	<b>3,118,009</b>	<b>1,673,399</b>	<b>303,540</b>	<b>285,584</b>	<b>391,276</b>	<b>(14,368)</b>	<b>1,127,005</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 12 DESIGNATED FUNDS

There were no designated funds in 2020.

#### 13 UNRESTRICTED FUNDS

	Balance b/f	Income	Expenditure	Transfers	Balance c/f
	£	£	£	£	£
Unrestricted Funds	215,033	762,074	441,853	13,721	548,975
<b>Total</b>	<b>215,033</b>	<b>762,074</b>	<b>441,853</b>	<b>13,721</b>	<b>548,975</b>

#### 14 NET ASSETS BY FUND

As at December 2020	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	38,849	-	-	38,849
Current Assets	604,347	-	1,391,777	1,996,124
Current Liabilities	(94,221)	-	(231,680)	(325,901)
<b>Total</b>	<b>548,975</b>	<b>-</b>	<b>1,160,097</b>	<b>1,709,072</b>

As at December 2019	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	39,893	-	-	39,893
Current Assets	297,556	-	1,430,664	1,728,220
Current Liabilities	(122,416)	-	(303,659)	(426,075)
<b>Total</b>	<b>215,033</b>	<b>-</b>	<b>1,127,005</b>	<b>1,342,038</b>

#### 15 RELATED PARTIES

EIA Trust ceased operating in August 2019. Therefore, there were no grants from EIA Trust to EIA UK during the year.

In the previous year, EIA Trust granted EIA UK the sum of £253,955.

EIA UK co-operates with the Environmental Investigation Agency Inc, a 501(c)(3) tax exempt organisation registered in the USA.

One trustee is also a director of EIA Inc. During the year grant income totalling £338,768 (2019: £376,346) was receivable from EIA Inc.

	2020	2019
	£	£
Grants receivable from EIA Trust during the year	-	253,955
Grants receivable from EIA Inc during the year	338,768	376,346

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 16 LEASE COMMITMENTS

##### a) Land and Buildings

The Charity entered into a new lease for its office premises from 25th March 2019 for a lease term of 5 years with an annual rent of £57,950.

The remaining lease commitment payable at the year end amounted to:

	2020	2019
	£	£
Within 1 year	57,950	57,950
Within 1 - 2 years	115,900	115,900
Within 2 - 5 years	14,488	72,438
<b>Total</b>	<b>188,338</b>	<b>246,288</b>

##### b) Other Lease Commitments

During the year, the Charity entered into an agreement with Grenke Leasing Ltd for a new photocopier.

The Charity agreed to pay £594 per quarter for a primary period of 63 months - equivalent to 21 rentals.

	2020	2019
	£	£
Within 1 year	2,376	-
Within 1 - 2 years	4,752	-
Within 2 - 5 years	4,752	-
<b>Total</b>	<b>11,880</b>	<b>-</b>

**EIA UK**

62-63 Upper Street,  
London N1 0NY UK

**T:** +44 (0) 20 7354 7960

**E:** [ukinfo@eia-international.org](mailto:ukinfo@eia-international.org)

**[eia-international.org](http://eia-international.org)**

UK Charity Number: 1182208

Company Number: 07752350

Registered in England and Wales

