



 environmental
investigation
agency



**Environmental Investigation
Agency UK**

Annual Report and Accounts 2020



CONTENTS

Welcome	3
About us	4
2021-23 objectives	6
Key highlights	8
2020 achievements and performance	
Climate	12
Forests	14
Ocean	16
Wildlife	18
Fundraising	22
Thank you	25
Trustees' report	
Structure, governance and management	26
Financial review	26
Statement of responsibilities	30
Auditor's report	
Independent auditor's report	32
Statement of financial activities	35
Balance sheet	36
Notes to financial statements	38

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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 CO₂-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 CO₂ equivalent tonnes by 2050 and tackle growing SF₆ 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.

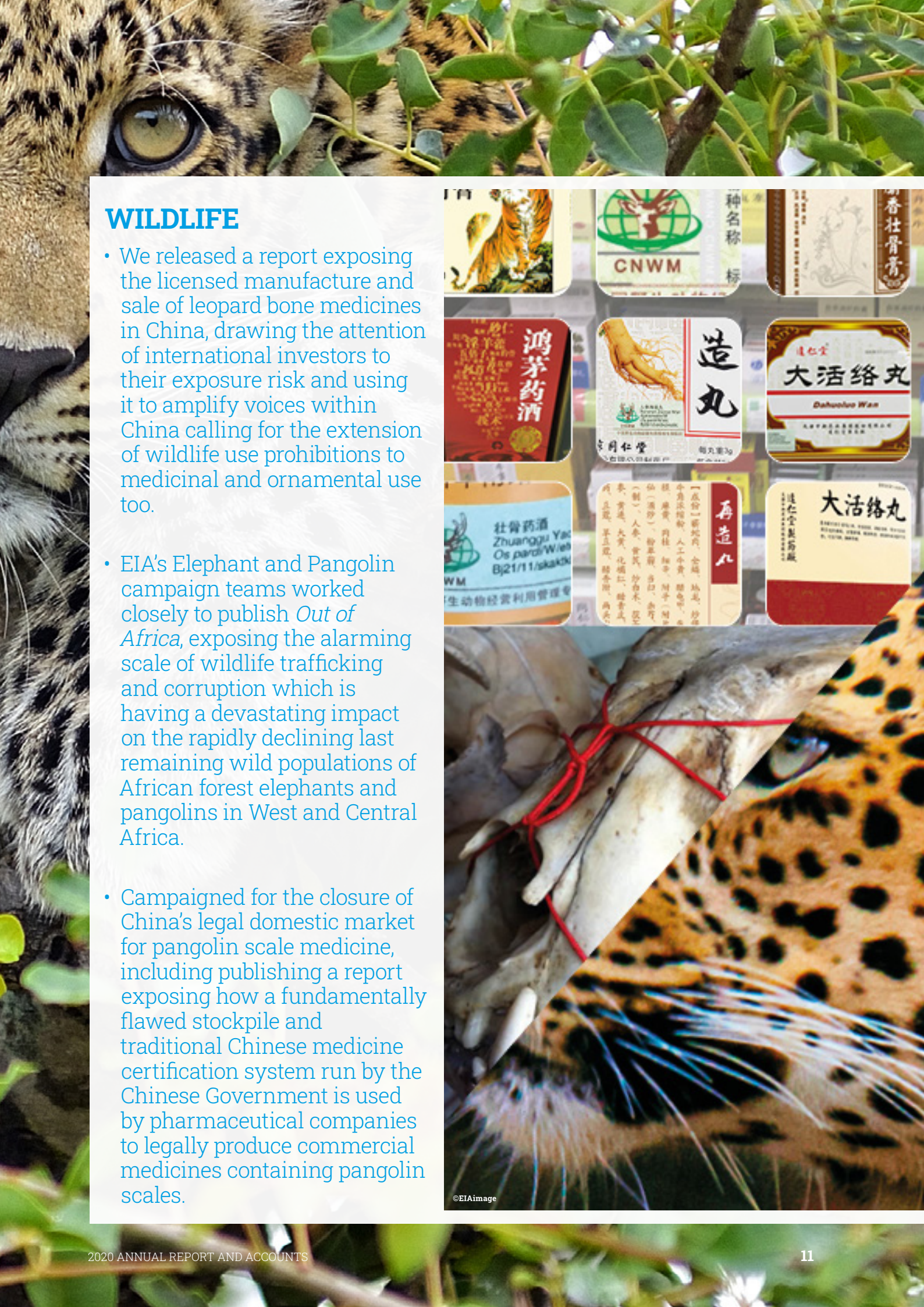


Key highlights (cont'd)



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.



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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 (CO₂) 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.



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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:

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 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 £
Income and endowments from							
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
Total income and endowments		762,074	3,145,583	3,907,657	602,264	3,118,009	3,720,273
Expenditure on							
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
Total Resources Expended		441,853	3,098,770	3,540,623	404,389	2,653,799	3,058,188
Net income/(expenditure)		320,221	46,813	367,034	197,875	464,210	662,085
Transfers							
Transfers between funds		13,721	(13,721)	-	14,368	(14,368)	-
Net incoming resources before other recognised gains and losses		333,942	33,092	367,034	212,243	449,842	662,085
Other recognised gains/losses							
Gains on revaluation of fixed assets for charity's own use		-	-	-	-	-	-
Gains/losses on investment assets		-	-	-	-	-	-
Actuarial gains/losses on defined benefit pension schemes		-	-	-	-	-	-
Net Movement in Funds		333,942	33,092	367,034	212,243	449,842	662,085
Reconciliation of funds							
Total funds brought forward		215,033	1,127,005	1,342,038	2,790	677,163	679,953
Total funds carried forward		548,975	1,160,097	1,709,072	215,033	1,127,005	1,342,038

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible Assets	8	38,849	39,893
		38,849	39,893
Current Assets			
Debtors	9	544,377	324,657
Cash at bank and in hand		1,451,747	1,403,563
		1,996,124	1,728,220
Liabilities: amounts falling due within one year			
Creditors	10	(325,901)	(426,075)
		(325,901)	(426,075)
Net current assets		1,670,223	1,302,145
Total Assets less Current Liabilities		1,709,072	1,342,038
Funds			
Unrestricted	13	548,975	215,033
Restricted	11	1,160,097	1,127,005
Total Funds		1,709,072	1,342,038

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 £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	75,761	527,058
Cash flows from investing activities:		
Purchase of property, plant and equipment	(27,577)	(25,025)
Net cash provided by (used in) investing activities	(27,577)	(25,025)
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
Cash and cash equivalents at the end of the reporting period	1,451,747	1,403,563
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Operating surplus/(deficit)	367,034	662,085
Adjustments for:		
Depreciation charges	28,621	27,885
(increase)/decrease in debtors	(219,720)	(185,749)
increase/(decrease) in creditors	(100,174)	22,837
Net cash provided by (used in) operating activities	75,761	527,058
Analysis of cash and cash equivalents and net debts		
Cash in hand		
Opening Balance	1,403,563	901,530
Cash-flows	48,184	502,033
Closing Balance	1,451,747	1,403,563

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 £
(i) Donations & Legacies				
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
	759,678	25,641	785,319	501,894
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.				
(ii) Activities for Generating Funds				
Film Sales and other related activities	1,752	-	1,752	225
(iii) Investment Income				
Bank Interest	644	-	644	5,348
(iv) Other Income				
VAT Refund	-	-	-	122
	-	-	-	122
(v) Net Asset Transfer from EIA Trust	-	-	-	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	-	-	-	125,519

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					111,584
Bureau of International Narcotics and Law Enforcement Affairs									98,316	98,316
Center for International Environmental Law			124,855							124,855
Children's Investment Fund Foundation				49,082						49,082
Clean Air Task Force				22,421						22,421
David Shepherd Wildlife Foundation	7,500						7,500			15,000
Department for Environment, Food & Rural Affairs							142,315	60,325		202,640
Department for International Development						776,272				776,272
EIA US		53,432				285,336				338,768
Elephant Crisis Fund					112,171					112,171
Ernest Kleinwort Charitable Trust	60,000									60,000
John Ellerman Foundation		60,000								60,000
ClimateWorks Foundation (KCEP PL & MF))				120,747						120,747

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

(vi) Project Grants (cont'd)**Year to 31 December 2020**

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Anti-Money Laundering	Wildlife	2020
	£	£	£	£	£	£	£	£	£	£
National Geographic							38,619			38,619
Network for Social Change	20,000									20,000
Norwegian Agency for Development Cooperation			45,931							45,931
Oak Foundation					150,000					150,000
Pangolin Crisis Fund					38,344					38,344
Plastic Solutions Fund			129,382							129,382
Royal United Services Institute					3,376					3,376
Rufford Foundation	25,000				25,000					50,000
Save the Rhino	24,007									24,007
Sequoia Climate Fund				315,120						315,120
Shetland Tiger Fund	1,000									1,000
Swedish Postcode Lottery				127,181						127,181
Waterloo Foundation						25,000				25,000
Zero Waste Europe		60,126								60,126
Total	137,507	173,558	300,168	634,551	440,475	1,086,608	188,434	60,325	98,316	3,119,942

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					32,976
Animal Welfare Institute		2,000								2,000
Benindi Fund		5,000								5,000
Friedman French Foundation (via CAF America)						35,859				35,859
Centre for International Environmental Law		3,694								3,694
Children's Investment Fund Foundation				418,595						418,595
David Shepherd Wildlife Foundation	10,000							14,627		24,627
Department for Environment, Food & Rural Affairs	74,490							143,803	143,220	361,513
Department for International Development							656,525			656,525
EIA Trust	85,000				52,060	116,895				253,955
EIA US		55,814					320,532			376,346
Elephant Crisis Fund						140,790				140,790
Zero Waste Europe		40,191								40,191
Japan Animal Welfare Society		10,000								10,000
John Ellerman Foundation		60,000								60,000
Kigali Cooling Efficiency Program				77,519						77,519

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
	£	£	£	£	£	£	£	£	£	£
National Geographic								71,285		71,285
Norwegian Agency for Development Cooperation			61,086							61,086
Oak Foundation			130,404							130,404
OceanCare		2,000								2,000
Plastic Solutions Fund			77,016							77,016
Royal United Services Institute						15,041				15,041
Rufford Foundation	25,000					25,000				50,000
Save the Rhino	4,735									4,735
Save Wild Tigers	18,750									18,750
Stop Ivory						38,207				38,207
Swedish Postcode Lottery				119,051						119,051
Vulcan Inc.										-
World Wide Fund for Nature										-
	217,975	178,699	268,506	615,165	85,036	371,792	977,057	229,715	143,220	3,087,165

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

3	RAISING FUNDS	2020 £	2019 £
	Fundraising and Publicity	174,172	152,975
	Support Costs	33,827	33,460
	Total	207,999	186,435

4 (i)	CHARITABLE ACTIVITIES			
The amount spent on charitable activities is analysed across projects as follows:				
Year to 31 December 2020				2020
	Support & Governance	Grants Payable	Direct Expenditure	Total
	£	£	£	£
Tigers	32,089	1,000	149,778	182,867
Tigers (DEFRA)	-342	-1	-2,027	-2,370
Pangolins	52,135	48,914	207,344	308,393
Elephants	72,031	10,481	327,871	410,383
Wildlife - INL	18,855	31,690	68,088	118,633
Ocean	28,672	-	142,809	171,481
Ocean (Global Plastics)	60,275	43,735	272,195	376,205
Climate - GEC	184	-	1,091	1,275
Climate - CIFF	27,777	-	144,292	172,069
Climate - SPCL	25,426	-	132,080	157,506
Climate - CATF	861	-	4,473	5,334
Climate - CWF (KCEP PL & MF)	10,117	1,846	51,256	63,219
Climate - Sequoia Climate Fund	29,349	167,089	5,030	201,468
Adessium Foundation - Inst support	1,886	-	9,824	11,710
Anti-Money Laundering - Defra	12,548	13,000	51,799	77,347
Forests - DFID 3	131,959	42,671	605,001	779,631
Forests - NORAD 3	49,207	62,500	182,647	294,354
Forests - Waterloo	450	-	2,669	3,119
Total	553,479	422,925	2,356,220	3,332,624

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	156,428
Tigers (DEFRA)	13,732	24,011	44,455	82,198
Pangolins	59,305	49,999	223,458	332,762
Elephants	80,531	-	366,420	446,951
Ocean	32,867	-	154,352	187,219
Ocean (Global Plastics)	21,882	17,240	91,043	130,165
Climate - GEC	1,452	-	6,018	7,470
Climate - CIFF	35,950	-	184,203	220,153
Climate - K-CEP	21,724	33,140	73,782	128,646
Adessium Foundation - Inst support	21,448	-	106,253	127,701
Anti-Money Laundering - Defra	25,538	71,911	58,723	156,172
Forests - DFID 3	104,127	48,850	415,802	568,779
Forests - NORAD 3	56,513	58,389	212,207	327,109
Total	503,538	303,540	2,064,675	2,871,753

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.

Year to 31 December 2020	Unrestricted	Restricted	2020
	£	£	£
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
Total	233,854	3,098,770	3,332,624
Year to 31 December 2019	Unrestricted	Restricted	2019
	£	£	£
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
Total	217,954	2,653,799	2,871,753

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	-
	Total support costs charged to charitable activities	168,908	19,491	84,906	202,922	77,252	553,479	503,538
	Total support costs charged to fundraising activities	10,586	1,221	4,461	12,717	4,842	33,827	33,460
	Total Support Costs	179,494	20,712	89,367	215,639	82,094	587,306	536,998

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
	Total	82,094	47,657
<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 £
<p>The following material grants were paid during the year:</p>			
		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	-
	Total Grants	422,925	303,540

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

5	NET INCOMING RESOURCES	2020 £	2019 £
	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
6	TRUSTEES' REMUNERATION	2020 £	2019 £
	Trustees' Emoluments	36,810	42,000
	Trustees' Pension Contributions	6,000	6,000
	Employer's NI for Trustees	3,293	4,116
	Total	46,103	52,116
	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.		
7	STAFF COSTS	No.	No.
	The average number of employees was	45	40
	Staff costs including Directors' remuneration were as follows:	£	£
	<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
		1,992,930	1,734,069
	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	STAFF COSTS (cont'd)		.
	The number of employees with emoluments above £60,000 were:	2020	2019
	£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	FIXED ASSETS	2020	2019
		Furniture and Equipment £	Furniture and Equipment £
	Cost at 1st January 2020	212,318	189,585
	Additions	27,577	25,025
	Disposals	33,986	2,292
	Cost at 31st December 2020	205,909	212,318
	Depreciation at 1st January 2020	172,425	146,832
	Charge for the Period	28,621	27,885
	Disposals	33,986	2,292
	Depreciation at 31st December 2020	167,060	172,425
	Net Book Value at 31st December 2020	38,849	39,893
	Net Book Value at 31st December 2019	39,893	42,753

9	DEBTORS	2020	2019
		£	£
	Other Debtors	33,058	41,509
	Prepayments	8,006	10,957
	Accrued Income	503,313	272,191
	Total	544,377	324,657
	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
Total	325,901	426,075

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
Total	1,127,005	3,145,583	2,216,817	422,925	319,625	139,403	(13,721)	1,160,097

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
Total	677,163	3,118,009	1,673,399	303,540	285,584	391,276	(14,368)	1,127,005

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
Total	215,033	762,074	441,853	13,721	548,975

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)
Total	548,975	-	1,160,097	1,709,072

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)
Total	215,033	-	1,127,005	1,342,038

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
Total	188,338	246,288

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	-
Total	11,880	-

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Registered in England and Wales

