



**Environmental Investigation
Agency UK**

Annual Report and Accounts 2022

WEDNESDAY



AC602GMB

A37

28/06/2023

#133

COMPANIES HOUSE

CONTENTS

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

TRUSTEES

James Arrandale
Pesh Framjee
Jenine Langrish
 (Resigned 4 May 2022)
Jennifer Lonsdale
Mannat Malhi
 (Appointed 4 May 2022)
Alice Railton
 (Appointed 4 May 2022)
John Stephenson
Kit Stoner
Allan Thornton
Paul Townley

BANKERS

The Cooperative Bank
Olympic House
6 Olympic Court
Montford Street,
Salford
M5 2QP

Barclays Bank
193 Camden High Street
London
NW1 7PJ

AUDITORS

Moore Kingston Smith
9 Appold Street
London
EC2A 2AP

REGISTERED OFFICE

Environmental Investigation
Agency UK
62-63 Upper Street
London
NI 0NY

REGISTERED NUMBER

UK Charity Number 1182208
Company Number: 07752350
Registered in England and Wales



Welcome

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

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

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

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

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

Mary Rice
Executive Director

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

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

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

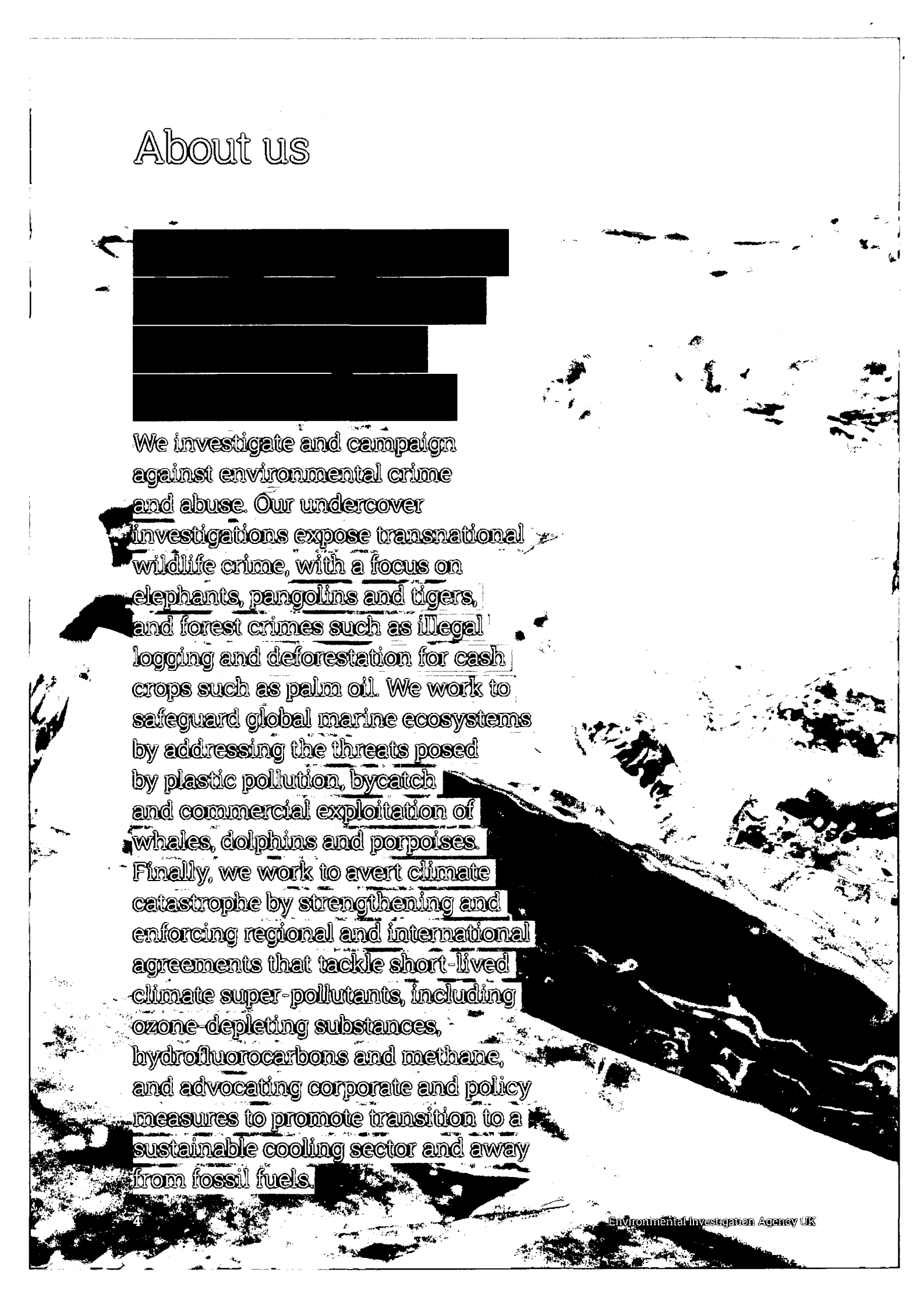
Thank you, Jennifer and Allan, for your inspiration, leadership and unstinting hard work – and congratulations on a truly remarkable lifetime of achievement.

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

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

John Stephenson
Chair of the Board of Trustees

About us



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

Vision, mission and values

What we believe (vision)

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

What we want (mission)

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

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

- developing effective partnerships and sharing skills and expertise

Who we are (values)

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

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

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

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

Objectives and public benefit

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

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

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

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

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

2023-25 objectives

Climate

The UK and European Union (EU) significantly strengthen legislation to reduce emissions of climate-damaging hydrofluorocarbons (HFCs) and other F-gases.

1

The Montreal Protocol adopts measures to strengthen ozone and climate-related controls that can avoid cumulative emissions of more than 22 billion CO₂-equivalent tonnes by 2050.

2

The EU agrees an ambitious EU Methane Regulation covering the whole supply chain, imports included.

3

Forests

To curb forest crime by reducing illegal logging, trade in illicit timber and illegal forest conversion, with a priority on palm oil.

1

Closing major markets to imports of illegally sourced timber and forest risk commodities through demand side measures by improving policies and regulatory frameworks.

2

Ocean

1
Stringent policy measures regulating the production, manufacture, design, containment and consumption of plastics are adopted and implemented at a global level, including negotiation of a new global treaty on plastic pollution and measures to reduce sea-based sources of plastic pollution.

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 footprints.

4
A sustained reduction in the hunting and non-hunting threats to cetaceans.

Wildlife

1
Elephant Campaign: Disruption of organised criminal networks involved in the illegal ivory and other wildlife trade.

2
Elephant Campaign: Adoption and implementation of national laws, regulations and policies to enhance the protection of wildlife from trade.

3
Elephant Campaign: Adoption of decisions under multilateral frameworks to ensure international commercial trade in elephant and other wildlife products is prohibited.

4
Elephant Campaign: Prevention of, and opposition to, unsustainable infrastructure and development projects that pose a risk to elephant and other wildlife habitats and holding governments and private sector actors accountable.

5
Elephant Campaign: Increased awareness of emerging trends posing a threat to elephants and other wildlife.

6
Tiger Campaign: Legislation and policy are strengthened to reduce demand for, and availability of, Asian big cat parts and products, including from captive-bred tigers.

Tiger Campaign: Criminal justice bodies, private sector transport and finance stakeholders have the information they need and take action to disrupt the trade in Asian big cats.

7
Pangolin Campaign: The primary focus of the campaign is to reduce demand for pangolins and their derivatives by bringing about changes that see a drastic reduction (and ideally an end) to the use of pangolin scales in traditional Chinese medicine (TCM).

8
Pangolin Campaign: A secondary and related objective is to expose networks trafficking in pangolins and pangolin scales, building up an understanding of their methodologies and of the illicit market and illegal trade.

9
Pangolin Campaign: A third objective is to support enforcement and disruptive action against the illegal trade and the criminal networks that engage in it, including making transportation of pangolin scales and whole pangolins more difficult and reducing opportunities to launder the proceeds of these crimes.

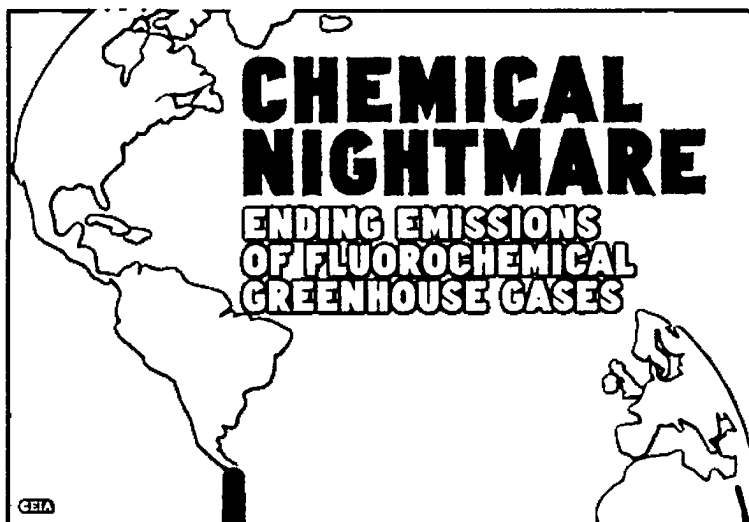
10
Securing Criminal Justice project (Wildlife) Support the adoption and implementation of national laws, regulations and policies to enhance the protection of wildlife from criminal activities.

11
Securing Criminal Justice project (Wildlife) Support national law enforcement agencies to disrupt organised criminal networks involved in wildlife trafficking in West and Central Africa.

12
Securing Criminal Justice project (Wildlife) Improve prosecutions of wildlife trafficking cases to ensure effective just responses through the criminal justice system.

Key highlights of 2022

2022 was another busy year as we investigated and campaigned against environmental crime and abuse. Key highlights included:



CLIMATE

- In April, the European Commission published its proposal for the F-Gas Regulation review which contained many of EIA's demands, including a stricter phase-down schedule, new and strengthened product bans and further action to combat HFC illegal trade.
- EIA produced the new report *Chemical Nightmare: Ending emissions of fluorochemical greenhouse gases*, which explored the unexpected and unexplained emissions from a plethora of fluorochemicals of relevance to the Montreal Protocol. The report identifies

almost three-quarters of a billion tonnes of CO₂-equivalent emissions each year are linked to fluorochemical production.

- The Montreal Protocol adopted a decision on "Strengthening Montreal Protocol institutions, including for combatting illegal trade". EIA has been calling for this initiative since unexpected CFC emissions discovered in the atmosphere were linked to the illegal production and use of CFC-11 in China.
- Following the 2021 launch of the Global Methane Pledge, a voluntary initiative with a global goal of reducing methane emissions by 30 per cent by 2030, EIA and partners Changing Markets Foundation and GAIA published a thought starter on a global methane agreement, presenting the priority elements of such an agreement, such as binding objectives, mandatory reporting, monitoring and verification, national action plans and targeted financial support. EIA presented this report at two well-attended and high-level events at CoP27.

FORESTS

- Decades in the making, the EU Regulation on Deforestation-Free Products is agreed, going beyond legality to include palm oil, cattle, soy, coffee, cocoa, timber and rubber as well as derived products such as beef, furniture or chocolate which can only be placed on the market if they are deforestation- and degradation-free.
- A report *Creating Clarity: An analysis of the challenges and opportunities in the new Indonesian Sustainable Palm Oil certification scheme* was published, acknowledging the need to reform the current system for managing palm oil; the Government of Indonesia ratified new regulations on the Indonesian Sustainable Palm Oil (ISPO) certification scheme, widely known as the 'new ISPO', and this report shows the challenges it faces to do so.
- A report *Acts of Defiance: How US Traders are ignoring sanctions to import conflict teak from Myanmar* exposed how companies are using loopholes to continue trading Myanmar teak to the US markets despite sanctions in place to stop them doing so.
- The former director of WOB Timber, in Germany, had his private villa raided by German police on fresh allegations of illegal teak shipments. EIA had provided information and intelligence to help support the authorities to act against WOB and its former director.
- Our work with our partners in Indonesia to expose the trade in merbau from Indonesia to international markets was highlighted in the report *Uncovering the Masterminds: Exposing the role of Indonesian companies and individuals involved in illegal logging in West Papua*, exposing a network of companies controlled by one family.



Key highlights (cont'd)

OCEAN

- In March 2022, governments around the world made a landmark agreement to develop a new global plastics treaty to end plastic pollution, for which EIA has tirelessly campaigned for years. In November, the first session of the negotiating



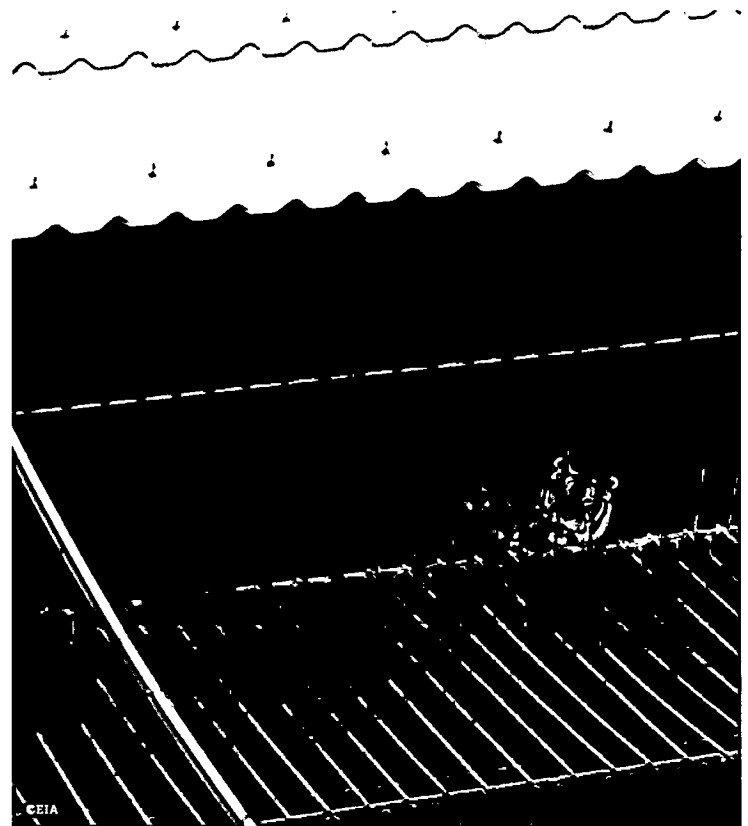
committee met in Punta del Este in Uruguay, the first of five negotiating meetings to develop one of the most significant environmental treaties of our age.

- A proposed Resolution on Marine Plastic Pollution was adopted at the 68th International Whaling Commission (IWC) meeting in Portoroz, Slovenia in October 2022. The Resolution commends the UNEA decision on an international legally binding instrument and tasks the IWC's Scientific Committee to assess current knowledge of the impacts of marine plastic pollution on cetaceans (the collective term for whales, dolphins and porpoises), with a view to providing a global risk assessment which identifies 'hotspots' of cetacean exposure to plastic debris. EIA worked closely with EU member states and coordinated civil society support over almost two years, resulting in the EU-proposed resolution which was ultimately co-sponsored by the UK, US, India, Panama and South Korea and was adopted by consensus.

WILDLIFE (TIGERS)

- The lifting of travel restrictions to key countries in 2022 meant that EIA was finally able to resume the ground-truthing of desk-based investigation findings. With partner Wildlife Friends Foundation Thailand (WFFT), we conducted three major field operations to document tiger trafficking networks that operate across South-East Asia, moving wild and captive tiger, along with agarwood, pangolin scales (both Asian and African sourced) and other endangered species. We also documented how captive tiger facilities are still operating as 'farms', selling live tiger cubs as well as tiger parts into the trade, and secured drone footage revealing the expansion of the tiger and bear farm at the Golden Triangle Special Economic Zone (GTSEZ) in Laos. In partnership with Education for Nature Vietnam (ENV), EIA and WFFT collectively joined the dots to start mapping new trade chains from source to destination.
- In collaboration with NGO colleagues working towards implementation of the Convention on International Trade in Endangered Species (CITES), we secured a decision directing Parties to take

greater action to combat the Asian leopard trade. We successfully advocated for terms of reference for forthcoming CITES missions to tiger farming countries to, amongst other things, investigate efforts taken against the criminal enterprises involved in tiger farming and trade, scrutinise the spurious claims made by some facilities that they are zoos or centres for conservation and examine the gaps in licensing, inspection and monitoring processes that have enabled tiger farms to flourish and the trade in parts of captive-bred tigers to thrive.



Key highlights (cont'd)



WILDLIFE (PANGOLINS)

- As part of our now-concluded work in Uganda, EIA released the *Lethal Loopholes* report, a cautionary tale following Ma Jinru and her pangolin trade operation in Uganda. This operation was being conducted with intent to export to China in order to supply the multi-billion dollar TCM industry. The report has been presented during two webinars to financial taskforces, including United for Wildlife, attended by a total of 77 participants.
- In collaboration with the Species Survival Network (SSN), EIA supported the production of the UK's *CITES Working Document on pangolins*, which was submitted by the UK Government in June 2022. This document (CITES CoP19 Doc 71.2) has also received support from the EU and was considered at CoP19 in Panama. Three CITES-related outputs were produced prior to the November 2022 CoP.



WILDLIFE (ELEPHANTS)

- In June 2022, Malaysian national Teo Boon Ching, suspected of being a key player in the illegal wildlife trade between Africa and Asia, was arrested in Thailand and subsequently extradited to the US to face charges for alleged wildlife trafficking and money-laundering. In 2018, EIA investigations revealed Teo's role as a specialist transporter assisting Vietnamese and Chinese syndicates in trafficking wildlife between Africa and Asia. Our report *Exposing the Hydra* documented his involvement in the business for more than two decades.
- A decade of EIA campaigning bore fruit in June 2022 after the UK Ivory Act came into force, effectively outlawing all legal ivory trade apart from a few narrow exemptions. EIA played a key role leading a coalition of environmental groups to secure the Act, which became law in December 2018.
- EIA had a busy and successful year engaging with processes under the Convention on International Trade in Endangered Species (CITES), both at the 74th Standing Committee of CITES as well as the 19th Conference of the Parties (CoP19), where we successfully lobbied Parties to oppose efforts to reopen the international ivory trade.
- EIA continued to highlight the growth of traditional Chinese medicine (TCM) in Africa as an emerging threat to African biodiversity. In April 2022, we produced a second Africa-focused TCM report, *Lethal Loopholes*, which presented a case study of how traders exploit pangolins from Uganda for use in TCM in China.



Climate



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

In June, EIA released a joint position paper on the EU F-Gas Regulation proposal with our nine NGO partners, detailing areas for improvement. In September we developed an analysis to demonstrate how the proposal to reduce HFC use would not conflict with ambitious heat pump roll out targets set by the EU in response to Russia's invasion of Ukraine. Both briefings were widely circulated to the European Commission, Parliament and Council and our recommendations articulated in presentations and panels throughout the year.

EIA has continued to undertake illegal trade investigations in the EU, presenting our findings at an enforcement meeting in June which was attended by customs and police from eight member states, the EU Anti-Fraud office (OLAF) and Europol. In August, EIA submitted a complaint to the European Public Prosecutor's Office (EPPO) on HFC climate crime using our previous investigative findings as evidence to request the EPPO launch its own investigation into the growing HFC black market. In April, EIA launched a Climate Crime Tracker to assist in raising awareness of global efforts to tackle HFC climate crime.

In July, EIA released a new briefing *Fighting Fit: Building a strong foundation for the Montreal Protocol to ensure continued ozone and climate success*, attending the 44th Open-Ended Working Group meeting to advocate face to face with Parties to the Montreal Protocol for the first time in more than two years. A follow-up report for the 34th Meeting of the Parties in November helped support a series of consensus decisions to step up to a number of challenges facing the Protocol, including the need to strengthen monitoring, reporting, verification and enforcement and to address large-scale 'unexpected emissions' of ozone-depleting substances and other greenhouse gases connected to fluorochemical production.

In December 2021, the European Commission published its proposal for an EU Methane Regulation, which includes measures to monitor and mitigate methane emissions from the oil, gas and coal sectors. However, the proposed regulation does not extend these measures to imports, despite the fact that most methane emissions associated with EU's energy consumption occur long before

reaching EU borders. In March, EIA published a joint NGO position paper raising awareness of this shortcoming, which was shared with key stakeholders in the European Parliament and Council and has supported a robust discussion of the importance of tackling the entire energy supply chain.

During the year, EIA has been promoting the need for a new global instrument to monitor and mitigate methane emissions, participating in key events such as the CCAC Global Methane and Clean Air Forum, Stockholm +50, Bonn Climate Change Conference (SB56) and COP27.

Looking ahead

- EIA will continue to engage with key UK and EU decision-makers and stakeholders to advocate for an ambitious F-Gas Regulation review to come into force at the beginning of 2024.
- EIA will attend a workshop on further strengthening effective implementation and enforcement of the Montreal Protocol and will engage with Parties at multiple meetings and intersessionally to ensure the Montreal Protocol is fit for purpose and aligned with tackling the climate emergency.
- EIA will continue to advocate for a strong Methane Regulation, particularly on the topic of imports, meeting with key stakeholders from the European Parliament, Council and Commission and launching a new report: *Hidden Harm: exposing the methane emissions associated with EU's fossil fuel imports*, which will shine a light on the climate impact of imports of oil, gas and coal to the EU.
- EIA will also campaign to build momentum towards global legally binding commitments to phase out fossil fuels and address methane emissions, engaging with the Fossil Fuel Non-Proliferation Treaty Initiative to realise a just and equitable transition away from fossil fuels in line with the 1.5°C global climate goal.



Forests

The proposed EU Regulation on Deforestation-Free Products was published by the European Commission in 2021 and goes beyond legality to include commodities that can only be placed on the market if they are deforestation- and degradation-free.

Additionally, following much campaigning by EIA and colleagues in the EU Brussels NGO coalition, members of the European Parliament's Environment Committee voted for an even stronger position on the regulation in mid-June 2022. These very progressive and ambitious amendments were largely adopted by the full Parliament in September 2022. Progress includes the need to include the rights of indigenous peoples and the need for international human rights – Free, Prior and Informed Consent (FPIC) – to be respected as part of the legality definition, regardless of whether the country in question has ratified them or not. Following negotiations between the EU Parliament, Commission and Council, December 2022's draft regulation indicates that while FPIC is to be recognised in the definition of legality, it only applies if the producer country has enacted such laws in its own legal framework.

The UK's Schedule 17 of the Environment Act was published in November 2021 and states that covered commodities must comply with relevant local laws that relate to land ownership and land use only, confirming that commodities must be legally traded. Social aspects have not

been included and neither has the secondary legislation been published yet. Much remains unclear as to how and what the UK regulation will cover. EIA, as part of the UK Forest Coalition, held several workshops with Defra in February 2022 and voiced its concerns. In August 2022, the UK's Environmental Audit Committee launched a call for evidence on sustainable timber and deforestation. Through this process, EIA responded in September 2022 to highlight how the UK could address its global deforestation footprint and also urged UK decision-makers to include a broad range of local laws in the upcoming secondary legislation, such as those relating to rights or protections for specific populations, environmental protections, fraud, corruption and bribery.

In 2022, EIA and its long-standing Indonesia partner Kaoem Telapak continued to monitor the illegal merbau trade in West Papua following the release of our report in 2021, including a new illegal logging case originating in Salawati island, West Papua.

This involved a network of companies owned and controlled by a family infamous for its role in the



illicit timber businesses. We worked in conjunction with the Indonesian Financial Intelligence Unit (PPATK) and shared intelligence with its. As a result, PPATK has put together a case that can be used to bring this family and its companies to justice using money laundering charges predicated by forest crime. This is one of at least five potential cases developed by Indonesia's anti money laundering institution using intelligence provided by EIA and Kaoem Telapak.

Last year, we maintained pressure on traders who continue to buy teak from Myanmar, regardless of laws and sanctions in place to combat illegal timber in the EU and US markets and ensuring none of the much-needed hard currency goes to support the military regime. A long investigation and court case took place in 2022, resulting in the first successful criminal prosecution under the EU Timber Regulation (EUTR). This may be a turning point in meaningful enforcement of the law created to keep stolen and illicit timber out of the bloc's markets. Details of the convictions of one company and two individuals at the District Court of Amsterdam on 12 December 2022 have only recently been released in public court documents, which confirm criminal convictions for importing teak from Myanmar into the Netherlands via the Czech Republic in breach of the law. It was the success of EIA's work in bringing the illicit teak imports of Dutch firm Royal Boogaerdt Timber to the attention of the Dutch competent authority for enforcing the EUTR (the Nederlandse Voedsel en Warenautoriteit, or NVWA) that first put the issue of illicit Myanmar teak trade on its radar. We have

and continue to work closely with the authorities while many people within Myanmar are taking huge risks to monitor the trade from their country to international markets. We released a new report *Acts of Defiance: How US Traders are ignoring sanctions to import conflict teak from Myanmar*, exposing how companies are using loopholes and excuses to continue their trade of Myanmar teak to the US markets despite sanctions in place to stop them doing so.

Looking ahead

EIA will continue to work with partners on the ground to highlight how deforestation, land tenure rights and the production of commodities are inextricably linked.

We will bring case studies and key information to decision-makers in the UK and EU to ensure their laws do what they say on the tin. With the new EU Due Diligence Regulation, we have new avenues to continue pushing for transparency, to clean up supply chains and be part of the movement to combat deforestation.

Our monitoring of the illicit trade of teak from Myanmar will continue; traders need to face serious consequences for any infractions of the law and we intend to ensure, through our advocacy, that this happens.

Ocean



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

- In January 2022, EIA published the report *Connecting the Dots*, highlighting how continued trends of unsustainable production and consumption of plastics are contributing to the 'triple planetary crisis' of pollution, biodiversity loss and climate change.
- In February 2022, EIA published the briefing *What the EU can do to support the grocery retail sector in reducing packaging and plastic pollution*, to be used ahead of the European Commission's

publication for the proposal of the EU Packaging and Packaging Waste Regulation revision.

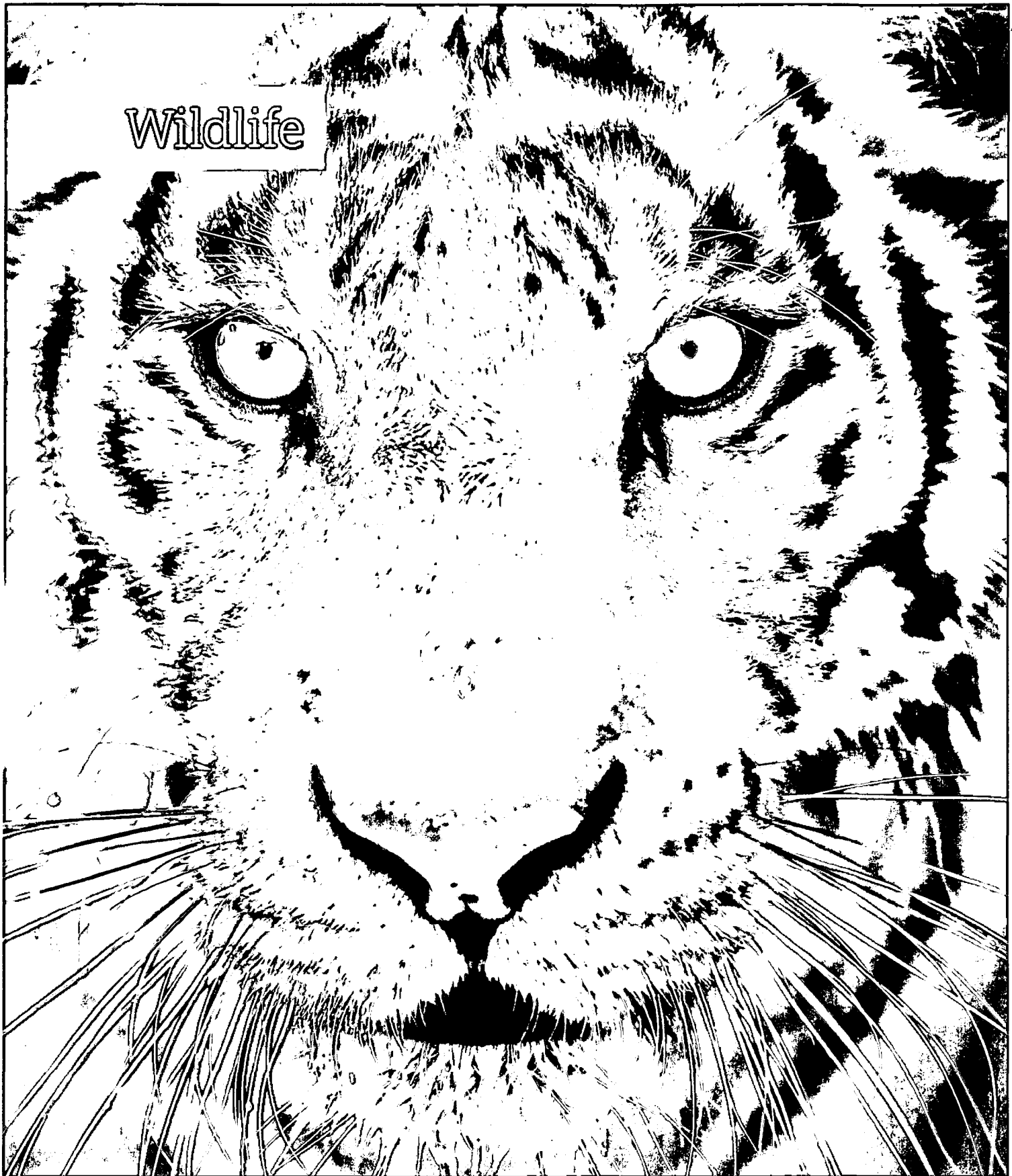
- In March 2022, our campaigners were in Nairobi as governments of the world made a landmark agreement to develop a new global plastics treaty to end plastic pollution. This agreement set a course for a two-and-a-half year negotiating process to develop new legally binding international regulations on plastics from the moment they are created to end-of-life.

- In June 2022, at the UN Ocean Conference, EIA hosted a high-level event calling for an ambitious negotiation of the new global plastics treaty. Speakers included Rebecca Pow MP, EU Commissioner Virginijus Sinkevičius, Peruvian Ambassador Gustavo Meza-Cuadra and representatives from business and academia.
- In June 2022, we published the briefing *The Great UK Soft Plastics Scandal*, detailing the significant issue of soft plastic packaging waste and the co-option of regulatory loopholes by industry to coincide with the UK Environment Act Targets consultation launch to highlight the crucial need for a national-level plastic reduction target.
- In October, campaigners attended the 68th meeting of the IWC in Slovenia to campaign for greater protection for all cetaceans and to counter proposals to overturn the commercial whaling moratorium. A briefing on plastic pollution impacts on cetaceans was circulated to contracting governments in support of the EU proposed resolution. During the meeting, EIA made a number of interventions to support conservation measures on bycatch and plastic pollution and to counter proposals aimed at overturning the commercial whaling moratorium.
- In November 2022, the first session of the global plastics treaty negotiating committee was held in Punta del Este in Uruguay, with EIA in attendance.
- Throughout 2022, EIA advocacy on the harms brought about from the global plastic waste trade resulted in the cross-party Environment, Food and Rural Affairs (EFRA) committee calling for a UK ban of plastic waste exports by 2027.
- Throughout 2022, EIA co-lead an EU NGO taskforce on the revision of the EU Waste Shipment Regulation, which resulted in the EU Parliament Environment Committee voting to adopt an extra-EU plastic waste export ban and full transposition of the Basel Convention plastic waste amendments.
- Throughout the year, EIA worked in partnership with the Center for Biological Diversity (CBD), Animal Welfare Institute (AWI) and Natural Resources Defense Council (NRDC) to hold Mexico accountable for its failure to prevent illegal fishing and trade in totoaba, in order to protect the critically endangered vaquita porpoise. At its 75th meeting, the Standing Committee of CITES requested Mexico put forward a compliance action plan on totoaba or run the risk of trade sanctions.

Looking ahead

- EIA will continue to participate actively in negotiations towards a new global plastics treaty, advocating for an ambitious and effective instrument and providing technical input to the process, while playing a leading role in the civil society movement.
- We will work to reduce the environmental impact of the global plastic waste trade by advocating for strengthened regulation of trade through the Basel Convention.
- We will continue to advocate for the end of plastic waste exports from high-income countries, namely the EU and UK, given their environmental and human health harm.
- EIA will build on our research base and stakeholder networks to advance progress on the little-known issue of plastics used in agriculture (agriplastics) across the UK grocery retailer supply chain, while campaigning at the national, regional and international level to introduce an effective regulatory framework for these materials.
- EIA will continue to take part in key UK and EU policy consultations to ensure plastic-related regulations and policies are both adequate and ambitious.
- We will undertake research and advocacy to persuade major retailers in Japan to end all sales and distribution of whale, dolphin and porpoise products.
- We will draw attention to unsustainable hunting of small cetaceans (small whales, dolphins and porpoises), including presenting a report on Greenlandic small cetacean hunts to the IWC's Scientific Committee meeting in April 2023.

Wildlife



Our Wildlife work aims to reduce wildlife crime around the world, with a specific focus on elephants, pangolins and tigers. Some 2021 highlights include:

Tigers

Throughout 2022, we collated records of 108 seizures of Asian big cats. Information about convicted traders was passed to financial institutions to assist with due diligence and Know Your Customer checks, so they can avoid doing business with wildlife traffickers.

We collected and analysed information on the 'who, what, how, where, why and when' of the tiger trade, including convergence with other big cats and wildlife in the trade chain. This generated 92 intelligence reports, informing two major intelligence assessments of trade in and through Thailand and Laos, which are used to plan further investigations. We also disseminated information to the US Fish and Wildlife Service which support South-East Asian law enforcement operations.

Findings from our research and investigations were also used to inform several briefings and presentations we delivered throughout 2022. This included briefings and side events we delivered at CITES meetings, urging government Parties to adopt recommendations and decisions calling for more effective action to counter the leopard trade (including the closure of China's domestic market for leopard bone medicines); targeted missions to tiger-farming countries; and sanctions on Laos for persistent failure to comply with CITES – of particular concern since the lack of rule of law provides a safe haven for regional criminal networks.

Our findings were also used to prepare briefings for the United for Wildlife Financial Taskforce, which includes banks exposed to risk through affiliations to wildlife crime enterprises in Laos or whose clients are banking the proceeds of wildlife crime. This included profiling the businesses, persons of interest and banks involved in building the port at the GTSEZ.

EIA strategic analysis of our research and investigations also informed our presentations to ministers at a tiger conference in Malaysia, our contributions to briefings on trade and demand for the Global Tiger Initiative and Global Tiger Forum as they deliberate over the next Global Tiger Recovery Programme and our contribution to a new toolkit for governments – the Tackling Tiger Trade Framework.

In collaboration with EIA's Pangolin Campaign, we also started documenting the relationship between multi-million dollar Chinese pharmaceutical companies using leopard bone and pangolin scales to make medicines and dozens of western investment companies which hold shares in the manufacturers or their parent companies.

In an exciting new development, in 2022 we received funding from the Alan Turing Institute sponsored intern programme, enabling us to contract a PhD Data Scientist from the University of Leeds for just over six months to start developing an artificial intelligence tiger stripe-pattern matching tool.

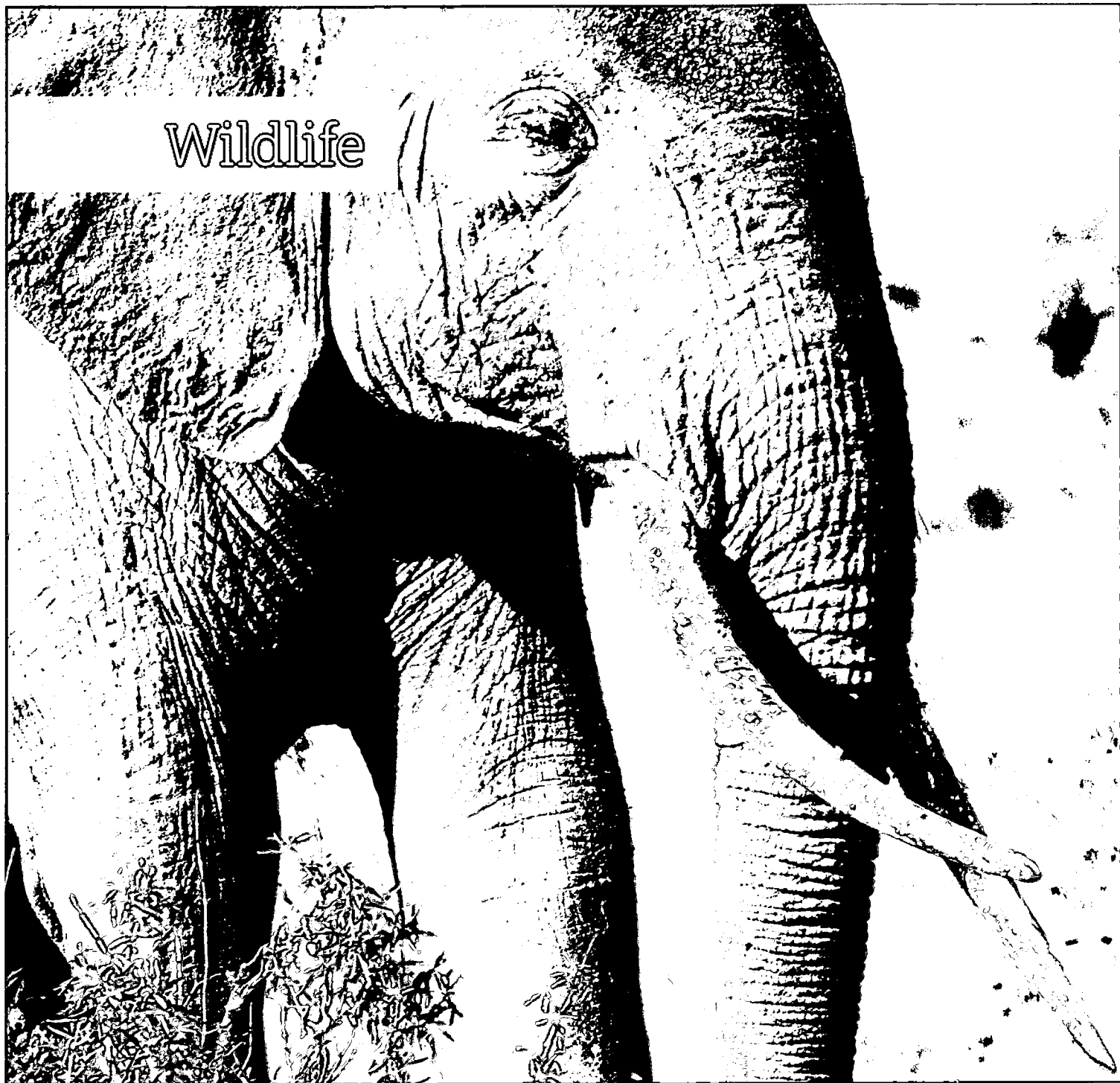
The initial objective is to help us match tiger stripes from images we obtain of skins and carcasses being offered for sale or seized against our existing database of images of tiger skins and carcasses. Any hits can prompt us to discard online trade offers that might be fake and help us zero in on priority targets or facilitate enforcement responses, e.g. where the same skin may have been offered for sale in one country and seized in another.

Six months is not long enough to conclude the development so are looking for funding to sustain the research. Once the AI tool is developed, trained and tested it will be open-access and available for other database holders to speed up analysis of stripes from images of tiger skins and carcasses against images of live tigers.

Looking ahead

- As the CITES missions to tiger farming countries continue, the CITES Big Cat Task Force and CITES Standing Committee meet in 2023 and the development of the next Global Tiger Recovery Programme continues, EIA and partners will use information from research and investigations to call for more targeted country-specific, time-bound actions. Our briefings will highlight where we need more effective enforcement and stronger laws to reduce demand for and trade in Asian big cat parts and derivatives, including from tiger farms.
- We will build on our outreach to intergovernmental bodies, financial intelligence units, the private finance and transport sector, encouraging them to take steps to disrupt the business of criminal enterprises involved in illegal trade in Asian big cats.
- We will publish our research on the licensed manufacture of medicines containing leopard bone in China and will strengthen our engagement with international investors, sympathetic TCM practitioners and a network of NGOs, academics and lawyers to urge China to end the leopard bone trade.

Wildlife



Elephants

West and Central Africa has remained a key regional focal point for EIA in 2022 in relation to the illegal ivory and other wildlife trade. As travel restrictions imposed by the COVID-19 pandemic eased in 2022, EIA was able to resume field investigations in West and Central Africa, conducting two investigations in Nigeria and Gabon in the reporting period, generating significant intelligence which was disseminated to key enforcement partners.

In Nigeria, EIA made significant and long-term progress in tackling wildlife trafficking, working with Government partners and other stakeholders.

This included strengthening our relationships with the Government of Nigeria's Financial Intelligence Unit (NFIU) and the Economic and Financial Crimes Commission (EFCC). In February and August 2022, EIA co-hosted workshops with partners African Nature Investors Foundation (ANI) and the UN Office on Drugs and Crime (UNODC) aimed at judges, investigators, prosecutors and the private banking sector on the use of financial and other investigation techniques to tackle illegal wildlife trafficking in Nigeria.

EIA and ANI also conducted court-monitoring activities, which included being present at the trial of defendants Mohammed Berete, Traore Djankoba and Isiaka Musa in June 2022.

In a major step forward for Nigeria, EIA and ANI made significant progress in encouraging the adoption of a new Endangered Species Conservation and Protection Bill (ESA) in Nigeria, for which both provided input and support at the request of the former Minister of Environment. As of January 2023, the Bill has passed its First Reading in the Nigerian House of Representatives.

Vietnam continues to be the primary destination for illegal ivory shipments, with a large proportion arriving from Nigeria, highlighting the existence of an illegal wildlife trade corridor between the two countries. In 2022, EIA made significant efforts to strengthen relationships with key Vietnamese Government agencies to encourage the prosecution and disruption of wildlife crime networks trafficking ivory. This included conducting an outreach trip to Vietnam in June 2022 and promoting international cooperation under CITES between the Management Authorities of Nigeria and Vietnam. EIA continues to facilitate the signing of a Memorandum of Understanding to tackle wildlife crime under CITES (currently scheduled for signing in 2023).

In the run-up to the CITES CoP19, the Southern African Development Community (SADC) countries of Zimbabwe, Botswana, Zambia and South Africa made concerted efforts to rally continental support for the resumption of international trade in ivory. Countering this, EIA coordinated and released a joint statement on behalf of 49 NGOs condemning these efforts. Following the failure of SADC countries to secure support at CITES CoP19 for the resumption of international trade in ivory, and the increasing deadlock between SADC and other African countries, EIA has recognised the need to develop an internal strategy of engagement with SADC countries to advance elephant conservation.

In 2022, EIA established itself as a key NGO actor in discussions regarding wildlife crime enforcement support in West and Central Africa, successfully feeding recommendations into a CITES CoP19 Working Group to encourage responses to wildlife crime aimed at achieving long-term, system-level change. Similarly, we partnered with the UK Government to submit an Information Document calling for Parties to go beyond the act of making wildlife seizures by actively investigating and prosecuting wildlife criminals.

As a result of the invasion of Ukraine by Russia, the 45th Session of the UNESCO World Heritage Committee, which was scheduled to take place in July 2022 in Russia, was postponed. This delayed EIA's plans to further lobby Parties to the World Heritage Convention to delist the Selous Game Reserve World Heritage Site following the ongoing construction of the Julius Nyerere Hydropower

plant in the Rufiji river system, at the heart of the World Heritage Site. EIA continued its efforts to promote responsible investment by engaging with investors in the project.

Following the successful release of the Lethal Loopholes report, EIA was invited to participate as a panellist in a webinar in September 2022 hosted by the Global Initiative Against Transnational Organised Crime to present our findings and raise awareness of the exploitation of African pangolins for TCM.

EIA has also submitted comments to the Chinese Government on the second revision of the country's Wildlife Protection Law, highlighting shortfalls in the revised legislation. Our outputs have helped strengthen relationships with law academics and NGOs in China, on which we will build in the future.

Looking ahead

- EIA will continue its efforts to secure a significant reduction of the trade in elephant parts and derivatives by disrupting criminal networks in West and Central Africa and South-East Asia. We will continue promoting a multi-sectoral response through strengthened laws, regulations and policies, improved law enforcement and pro-active engagement by key stakeholders, including local civil society, the media and the private sector.
- EIA will continue to seek greater protection against habitat loss resulting from major infrastructure/development projects and increased awareness and recognition of existing and emerging threats posed to elephants (and other wildlife as appropriate), particularly the expansion of TCM in Africa.

Wildlife



Pangolins

As part of our ongoing efforts to share intelligence and build up a better picture for the international law enforcement community concerning the illegal trade in pangolins, four arrests of wildlife traffickers were supported by EIA with information from all campaigns, including Pangolin Campaign activity.

Further to this, we undertook 100 intelligence disseminations consisting of red flag briefings, subject profiles, intelligence assessments, reports and summaries shared with 26 NGOs, IGOs, law enforcement agencies, private sector organisations and academia internationally.

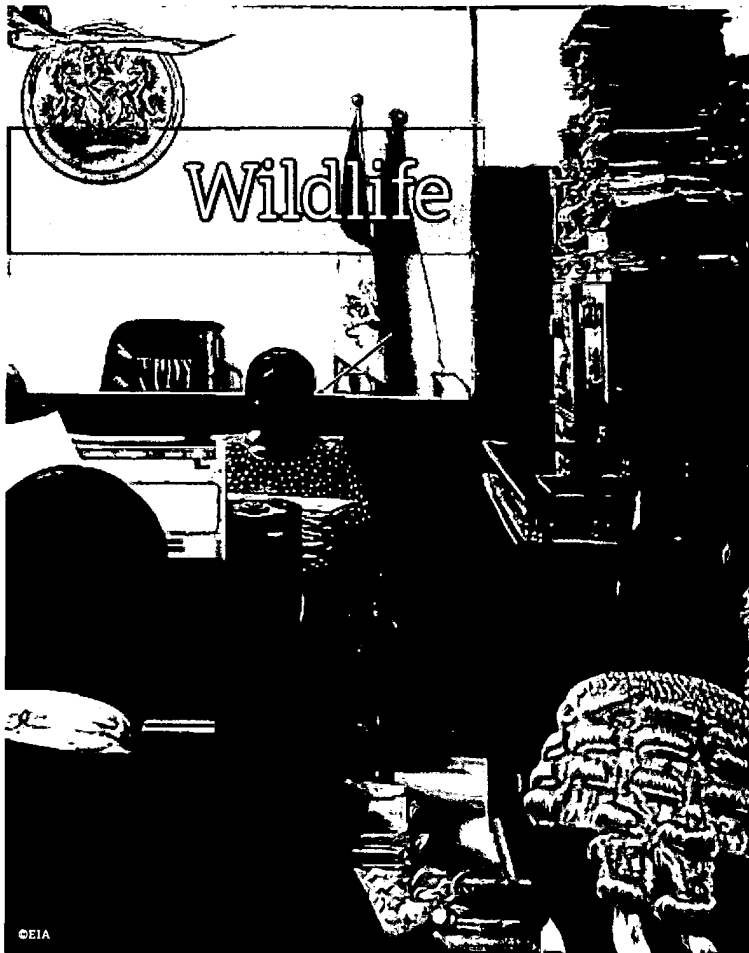
Additionally, 25 seizure datasets from EIA's Global Environmental Crime Tracker have been shared with 13 organisations, including NGOs, IGOs, law enforcement agencies, academia and the private sector internationally; 188 pangolin seizure incidents were collated.

The Pelly Amendment to the Fisherman's Act allows the US Government to take bilateral action through trade suspensions against countries undermining global conservation agreements. The process requires the US to engage China in bilateral dialogue and elevates the matter to China's foreign service and thus higher up the political chain than China's CITES authorities, to which NGOs and governments typically have access on these issues. EIA worked in 2022 with other NGO partners (specifically International Environmental Law Project and the Centre for Biological Diversity) to assess the viability of work to follow up the 2020 petition (filed under the Pelley Act) urging the US Secretary of the Interior to formally certify China for illegally trading in critically imperilled pangolins.

In 2021, EIA's efforts to raise awareness among international investors in TCM companies using pangolins and leopards led to the Norwegian Pension Fund (the world's largest sovereign wealth fund) divesting from five TCM companies. In 2022, we built upon this collaboration with EIA's Tiger Campaign 2020-21 to conduct new research into the manufacture and availability of TCM products containing pangolin and other threatened wildlife. The findings will be exposed in a joint bilingual report as a follow-up to EIA's 2020 publications, *Smoke and Mirrors* (pangolins) and *A Bitter Pill to Swallow* (leopards), planned for release in 2023.

Looking ahead

- We will attend the November 2023 meeting of the CITES Standing Committee in Geneva, where we will build relationships with state parties with a view to continuing our advocacy following the release of CITES resolution 17.10. We will focus on the issues around the closure of domestic markets, stockpiles management and enforcement action by states parties against the illegal trade.
- EIA will follow up the release of our report into investment in the TCM industry with targeted disseminations to financial sector stakeholders to leverage their stated concern for environment, social and governance safeguards; broadcasting news of more divestments and exclusions among TCM sector allies will strengthen their efforts for industry reform, as the actions of those TCM companies that use wildlife tarnishes the global reputation of the entire industry
- We will conduct work to analyse the illegal trade in pangolins as it affects other countries in West and Central Africa and in South-East Asia, including to produce and disseminate additional briefings and media on this subject.
- Finally, we will use public communications to continue to support discussions within the TCM industry around the use of alternatives to pangolins and their derivatives by the industry.



Securing Criminal Justice project (Wildlife)

Key highlights from 2022

- In February, in collaboration with Africa Nature Investors (ANI) and UN Office on Drugs and Crime (UNODC), we held an event to sensitise judges, prosecutors and investigators, raising their awareness of wildlife crime and building the foundations for future activities and engagement.
- We conducted an analysis of wildlife crime legislation in Nigeria, *Combating Wildlife Crime in Nigeria: An Analysis of the Criminal Justice Legislative Framework*, enabling the development of revisions to the country's Endangered Species Act. Our investigators continue to gather valuable and actionable intelligence on the ivory and pangolin scale trafficking networks operating in Nigeria.
- At the 19th Meeting of the Conference of the Parties (CoP19) of CITES in November, EIA provided support to delegations on issues pertinent to wildlife trafficking in West and Central Africa and participated in discussions on key working documents. We also supported a seminar hosted by Nigeria looking at opportunities and challenges in tackling wildlife crime in the country.

Supporting Criminal Justice

In addition to holding an event to sensitise judges, prosecutors and investigators, raising their awareness of wildlife crime and building the foundations for future activities and engagement, we conducted an analysis of Nigeria's main wildlife legislation, the Endangered Species Act, drawing on the services of a highly experienced criminal barrister. Based on the recommendations of the analysis, in early 2022 we drafted the language for an amendment to the law. With our partners, ANI and Wild Africa Fund, we identified key sponsors to support the progress of the Bill through the adoption process and we continue to monitor its progress into 2023.

In addition to the legislation, EIA and ANI helped develop key legal provisions on wildlife offences into a Rapid Reference Guide drafted by UNODC. A key part of the guide was the inclusion of Species Victim Impact Statements aimed at helping Nigerian courts impose commensurate penalties for wildlife crimes.

Financial investigations training

In mid-2022, EIA commissioned a financial crime expert consultant with significant experience in the planning and implementation of financial investigations internationally to conduct a scoping assessment of the financial investigations landscape in Nigeria. This assessment provided a deep insight into the needs and challenges of investigators and prosecutors in law enforcement agencies and will help us to increase the overall effectiveness of how these agencies prosecute wildlife trafficking offenders.

Following the assessment, we conducted a Financial Investigations Training Course in August 2022 with key national agencies. Supporting our efforts to address gender imbalance, we were encouraged to see that more than 40 per cent of participants, including investigators and prosecutors, were women. The course included recent real-life examples of wildlife crime cases in Nigeria and around the globe. The next course, which will build upon the success of the first, will take place in mid-2023.

Gathering intelligence

EIA's Intelligence and Investigations Team gathers intelligence through a variety of methods, including direct engagements with members of networks of interest. We develop knowledge on the methodology of wildlife traffickers (for example, the means of payments used and preferred means of concealment for shipments).

By gathering such information, we enhance our understanding of the illegal wildlife trade in West and Central Africa, allowing us to identify the most

impactful disruption opportunities or ways to try to change the conditions that allow the trade to flourish.

Our processes include collecting, analysing and disseminating valuable and actionable intelligence in the form of briefings and documents. In one six-month period alone, we generated more than 85 intelligence reports on wildlife trafficking in one country, the majority of which concerned networks of interest.

Provide support for compliance with CITES

At CITES CoP19, we helped to ensure Parties comply with the Convention by supporting countries and helping to increase their accountability. We also supported the attendance of civil society representatives from Nigeria, for whom it is invariably difficult to secure funding for

attendance and whose contribution to discussions on key issues relating to law enforcement support in West and Central Africa was invaluable.

The resulting Decisions include encouraging countries in the two sub-regions to undergo needs-assessments using the International Consortium on Combating Wildlife Crime (ICWC) Wildlife and Forest Crime Analytic Toolkit and to use mechanisms such as INTERPOL and the World Customs Organisation to exchange information and to draw upon the text of the UN Convention Against Transnational Organised Crime (UNTOC).

EIA organised and moderated the side event *Addressing Wildlife Crime in Nigeria – Challenges and Opportunities*, a lively discussion with panellists including officials from Nigeria Customs Service, the National Environmental Standards and Regulations Enforcement Agency (NESREA), the CITES Management Authority and our partner ANI. Within the discussion, Nigeria indicated its commitment to addressing the illegal wildlife trade by strengthening legislative frameworks, tackling corruption and tightening up international cooperation with source, transit and destinations countries in Africa and Asia.

Looking ahead

- We will continue to develop the capacity of law enforcement agencies in Nigeria. In April 2023, members of EIA's Intelligence and Investigations Team will deliver a course on Open-Source Intelligence Gathering (OSINT). We will also organise a workshop on financial investigations including not only agencies from the public sector in Nigeria, but also the private banking sector, building the level of cooperation between these sectors.
- Later in the year, we will develop a basic investigations training course to include elements such as evidence-gathering, interviewing skills, crime scene management and case preparation.
- We will continue to monitor the progress of the Endangered Species Bill as it navigates its way through the various stages before adoption. National elections in March 2023 were the first hurdle and we remain committed to ensuring this important legislation is supported and implemented.
- Recognising the need for partnerships, we will continue to identify allies in both the public sector – particularly enforcement agencies – and civil society organisations in West and Central Africa through several outreach trips and meetings.
- Finally, we will develop the terms of reference for a Criminal Justice Cooperation Unit (CJCU) in Nigeria to address and overcome some of the key challenges to securing prosecutions against wildlife traffickers.

Intelligence

Intelligence and Investigation Unit

In April 2022, EIA formed a new joint Intelligence and Investigation Unit to sit centrally within the organisation and support EIA's campaigns.

The creation of the unit brings together specific expertise and training within undercover investigations, intelligence gathering and data analysis to target environmental crime networks operating globally.

Throughout 2022, the team supported 17 covert investigations on three continents, generated 465 intelligence reports and briefings to share with government agencies and delivered capacity-building on intelligence and investigation techniques to law enforcement and civil society organisations.

In 2023, the Unit will continue to work closely with EIA's campaign teams to provide support towards strategic objectives through intelligence analysis and investigations, as well as advocating for transparency of data through development of the Global Environmental Crime Tracker.

Fundraising

Raising funds

The majority of EIA UK income is restricted to programme funding and, while we have had increasing success in securing large institutional grants in recent years, this model does not allow for full cost recovery.

The past 10 years' growth has also increased the need for additional funding to build the capacity of our Intelligence and Investigation Unit and for core costs.

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

We are extremely grateful for the continued support in 2022 of a small group of just under 1,700 individual regular monthly donors, many of whom have supported EIA since the early 1990s. Their loyal support helps us plan ahead with more confidence.

In 2022, despite difficult on-going circumstances due to the pandemic, we remained proactive in raising funds from a range of sources, including trusts and foundations, individual supporters who continued to respond generously to appeals, those leaving EIA a gift in their Will and others fundraising through sponsored activities and events.

Institutional fundraising

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

Income from major institutional funders increased in 2022; funders include the UK Foreign, Commonwealth and Development Office (Forests), the UK Illegal Wildlife Trade Challenge Fund (Wildlife and Intelligence and Investigations), the Norwegian Agency for Development Cooperation (Forests and Ocean), BAND (Elephant), the Elephant Crisis Fund, EJF Philanthropies (Elephant and Pangolin), the Plastic Solutions Fund (Ocean), the Children's Investment Fund Foundation (Climate) and the Swedish Postcode Foundation (Ocean).

We are also extremely appreciative of donors to the former EIA Trust who have continued to loyally support us in 2022, including ClimateWorks Foundation, the David Shepherd Wildlife Foundation, the Ernest Kleinwort Charitable Trust, the Henocq Law Trust, John Ellerman Foundation, the Network for Social Change, Oak Foundation, the Rufford Foundation and Save the Rhino International.

Individual giving

Since 2018, our main objective has been to consolidate unrestricted income, focusing on areas of greatest return by systematically increasing the return on investment in each income stream and reviewing the structure of the Fundraising team. Our fundraising policies and the nature of interactions with supporters were also adjusted to meet the requirements of GDPR.

As our supporter base started to adjust to life after the pandemic, 2022 was a more challenging year, given the impact of the economic climate and increased cost of living. Despite this, we embarked on our third digital campaign, which was seen by more than 134,200 individuals and generated more than 8,100 new leads for future donor recruitment.

We sent out monthly updates to more than 20,000 of our digital supporters, updating them on our recent successes and informing them of other ways that they can support us.

We also had another strong year for legacy income, exceeding our annual forecast, which is testament to the commitment and loyalty of our wonderful individual supporters.

Looking ahead

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

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

As we have been successful in maximising the return on investment of our public fundraising activity in recent years, in 2023 and beyond the future will shift towards new donor acquisition and developing new ways to engage with our existing supporters, enabling us to increase unrestricted income, which will allow us to focus on the areas where the need is greatest.

During 2023, we will launch a weekly lottery, which will provide us with an opportunity to recruit new audiences, and engage further with our existing supporter base. We will also develop a legacy marketing strategy to promote legacy giving and recruit new legacy pledgers to build on the recent success seen in this area.

We will continue to develop our digital fundraising by reviewing our email appeals to ensure we are maximising engagement and income from this key audience, as well as promoting the new weekly lottery through social media and testing on platforms that target younger audiences.

While large multi-year grants are essential to ensuring our work continues, diversifying and increasing our unrestricted income is vital to develop the organisation and increase global impact. In 2023, we are therefore seeking to establish new partnerships with grant-making trusts and philanthropists willing to provide funding for the development of core elements of our work.

Our Fundraising Practice

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

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

Supervision of fundraisers: In March 2020, our fundraising policies were reviewed and approved by the Board of Trustees, including references to the necessity to be mindful of supporters who may be vulnerable or in vulnerable circumstances. In-house fundraisers receive appropriate monthly supervision. The fundraising policies will be reviewed in 2023

Protecting the assets and reputation of the organisation: Monthly reconciliation processes are in place between Sage our accounting system and our ThankQ fundraising database. Our ethical private funding and gift acceptance policy includes

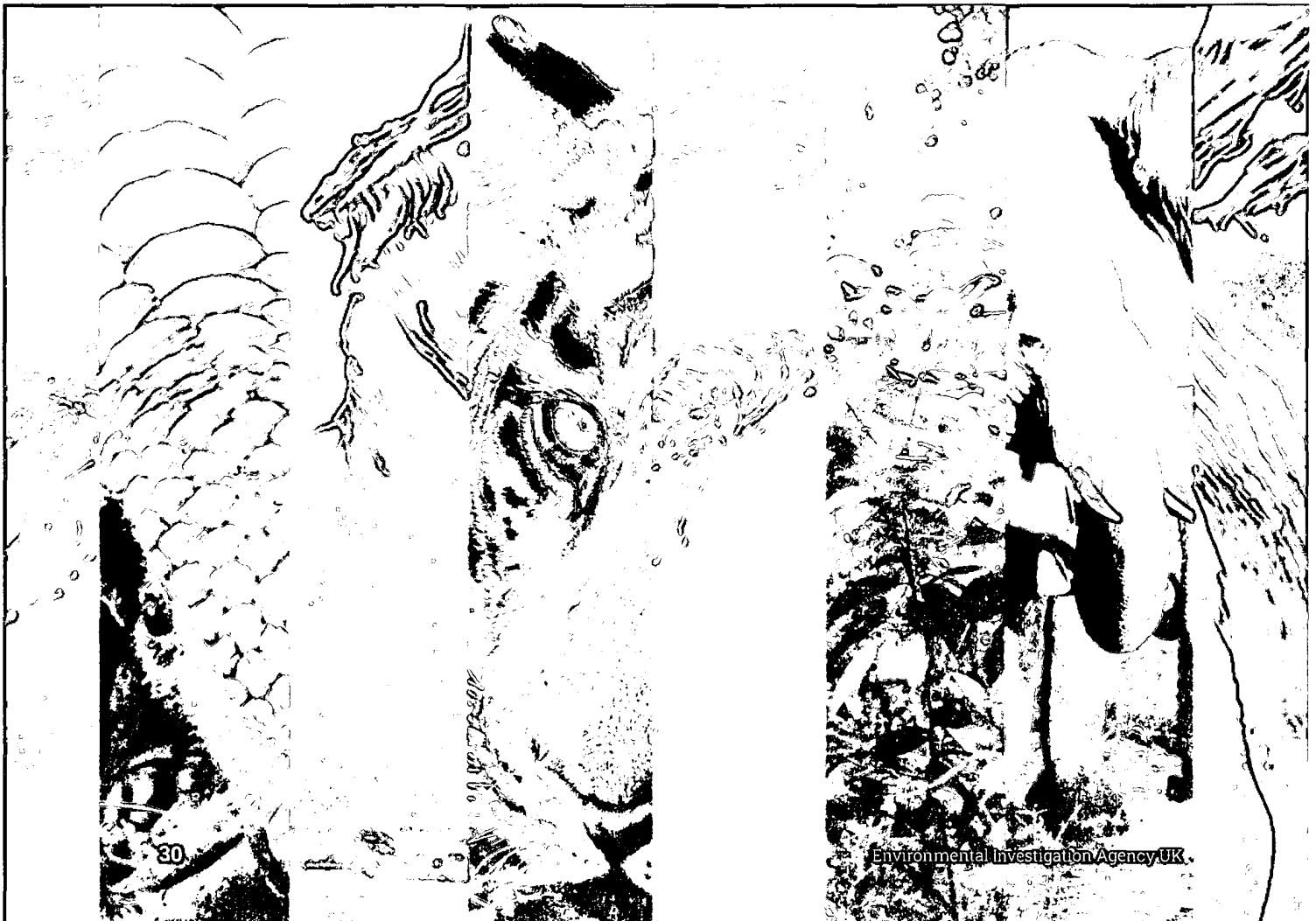
guidance on anti-money laundering regulations introduced by the Board of Trustees and guidance from the Charity Commission's Know Your Donor.

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

Following recognised standards, being open and accountable: Complaints are reported to the Trustees and no formal complaints were received from supporters in 2022. Our fundraising complaint policy is available on our website. We ensure the right policies are in place and understood internally. EIA UK is in compliance with the standards in the Code of Fundraising Practice. Our Year in Review publication, Annual Report and Accounts ensure our aims and achievements are clearly communicated to funders and supporters.



Registered with
**FUNDRAISING
REGULATOR**



Environmental Investigation Agency UK

Thank you

Institutional donors

- BAND Foundation
- Funded by the U.S. Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL)
- Children's Investment Fund Foundation (CIFF)
- ClimateWorks Foundation
- David Shepherd Wildlife Foundation
- Funded by the UK Government through the Illegal Wildlife Trade Challenge Fund (DEFRA)
- EJF Philanthropies
- The Elephant Crisis Fund, an initiative by Save the Elephants and the Wildlife Conservation Network
- Ernest Kleinwort Charitable Trust
- Funded by UK Aid through the Foreign, Commonwealth and Development Office (FCDO)
- Henocq Law Trust
- Japan Animal Welfare Society (JAWS)
- John Ellerman Foundation
- Network for Social Change
- Funded by the Government of Norway through the Norwegian Agency for Development Cooperation (Norad)
- Oak Foundation
- Pangolin Crisis Fund, an initiative by the Wildlife Conservation Network and Save Pangolins
- Plastic Solutions Fund
- Rethink Plastic Alliance (RPA), part of the Break Free From Plastic movement (BFFP)
- Save the Rhino International
- Swedish Postcode Foundation
- The Rufford Foundation

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

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

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

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

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

The Trustees have no beneficial interest in the charity. During the period, one Trustee acted in the capacity of a consultant, spending an estimated 30 days to assist with the transition of her long-term work to a new member of staff, as notified to the Charity Commission. Details of this are shown on page 56 in this report.

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

The objects and purposes are described elsewhere in this report. To achieve our charitable purposes, the Trustees take into account the Charity Commission public benefit guidance when making any decision relevant to it. The Trustees meet to set the strategic direction for the charity to review and agree the campaign and organisational plans drawn up by the Executive Team and to actively manage the key risks faced. The Finance Committee meets up to 10 times a year to review financial performance, audit and risk management. The Board of Trustees reviews governance and policies to ensure the charity is

compliant and robust.

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

Equality, Diversity and Inclusion Committee

Equality, Diversity and Inclusion (EDI) has continued to be a focus for EIA in the past year.

The EDI Committee continued to meet, but changed the schedule in 2022 to bi-monthly to allow for action and feedback to and from staff inbetween meetings. The Committee continued to have representation from different staff levels, Trustees and volunteers.

In the past year, the EDI Committee has reviewed the baseline survey of staff to identify any areas where we need to take action to improve diversity and inclusion. A number of steps were identified to improve our approach to EDI, including the provision of an employee assistance programme, which has now been implemented.

Other activities included reviewing the complaints policy to ensure that staff feel able to raise any concerns and reviewing EIA's recruitment processes. The Committee also liaised with Caplor Horizons to ensure that EDI was a focus in the discussions around culture, strategy and structure.

EDI will remain a focus in 2023, but EIA is restructuring and responsibility for EDI will sit with the Strategic Co-ordination Group in the future.

Financial review

Results for the year

EIA had a successful year in 2022. Thanks to the continued support from our supporters, the total income raised during the year amounted to £5,325,378, an increase of 28 per cent compared to the previous year. Most of the increase was in grant income, which accounted for 90 per cent of the charity's total income in 2022.

Grant income increased during the year for all projects and campaigns, except for the Pangolin Campaign as most of its funding ended in 2021. The variation in funding is to be expected as funding cycles end and new grants are secured. In addition, some grant instalments in 2022 exceeded the previous year's due to the nature of the agreements; for example, although a substantial grant from The Foreign,

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Commonwealth & Development Office (FCDO) for the Forests Campaign ended in December 2022, the funder awarded extra funds for additional work to be undertaken during the year.

The Ocean Campaign, which incorporates the work on addressing global plastic pollution and which had suffered a decline in income in the previous year, was better resourced in 2022 after securing new grants from The Swedish Postcode Lottery and The John Ellerman Foundation.

The charity also secured new grant receipts from The ClimateWorks Foundation for the Climate Campaign and from the Department for Environment, Food and Rural Affairs for the Intelligence and Investigations Unit. This is the first time significant funding has been secured specifically for the Intelligence and Investigations Unit, an integral function to the success of our campaigns.

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

Although donations from our individual supporters have fallen, the level of giving is admirable considering the ongoing cost of living crisis. Donations from individual supporters continue to be an invaluable source of income, allowing for some flexibility in our operations.

Legacy income, which is a vital source of unrestricted funds, was 80 per cent lower than the prior year, due to the unpredictable nature of the income. Legacy receipts amounted to £69,547 in 2022, compared to £356,305 in 2021.

EIA continues to seek ways to diversify its income base by engaging with more trusts and foundations to obtain grants for its projects, as well as exploring new methods of engaging new and existing individual supporters. Further details on how this will be achieved are included in the Fundraising section above.

Included within Donations and Legacies is accrued legacy income in the sum of £35,000 and Gifts in Kind valued at £81,500 (2021: £82,137). Except for a small amount of £7,898, all other accrued legacy income has been received at the time of reporting.

Total expenditure during the year amounted to £4,841,936, an increase of 30 per cent on 2021. The increase in the cost of raising funds is minimal. Expenditure on charitable activities increased

by 32 per cent. Direct project costs account for most of the increase, with grants payable to implementing partners and other project costs rising by £860,000. This is partly due to the receipt of new funding, some of which included new implementing partners as part of the grant agreement. Travel and related costs, which are sizeable due to the nature of the charity's work, are also returning to pre-pandemic levels.

In 2022, salaried employee costs included the hire of a higher-than-usual number of new staff, predominantly for campaigns work, as grant income and activities increase. The 2022 salaries are also higher following the four per cent inflationary pay increase awarded to all staff in December 2021 in recognition of the unprecedented increase in inflation and the cost of living. Other staff costs also increased, reflecting the cost of recruiting and training staff. All staff attended training workshops to raise awareness and promote equality, diversity and inclusion in the workplace.

Included in the expenditure on charitable activities are support and governance costs amounting to £702,704 (2021: £577,732). The general cost of goods and services has increased. General IT costs increased and the set-up costs for new staff would have driven costs further. Website costs also increased following the upgrade of the website.

The rent bill was paid in full in 2022 compared to discounted amounts negotiated with the landlord in 2021 following the pandemic.

Additional audit work was undertaken following changes to International Standards on Auditing, resulting in increased fees for audit-related services.

Support and governance costs also include support salaries, which have increased as outlined above, but also the cost of administering payroll is rising as staff locations become widely dispersed with the onset of flexible working arrangements.

Reported expenditure includes the sum of £81,500, representing the value of donated Google advertising grants recognised as gifts in kind.

Total income during the year exceeded the total resources expended, resulting in a net movement in funds of £483,442. The charity's total net assets amounted to £2,624,417 as at 31 December 2022, consisting of unrestricted reserves at £886,805 and restricted reserves in the sum of £1,737,612.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Notes to the Financial Statements provide further details on the figures presented on the Statement of Financial Activities and the Balance Sheet as at 31 December 2022.

Gifts in Kind

Donations and legacies received during the period include Gifts in Kind to the value of £81,500. This comprises free Google.

Value of Volunteers

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

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

Details of Reserves

As at 31 December 2022, total reserves held by the charity amounted to £2,624,417. This consisted of unrestricted reserves in the sum of £886,805, of which the free reserves amounted to £858,212. Restricted reserves totalled £1,737,612.

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

Consequently, the reserves policy focuses on the need to maintain free reserves in unrestricted funds at a level that equates to between three to six months of unrestricted operational expenditure, the definition of which, has been revised to include the operational support costs funded by restricted funds. At present, this is between £309,000 and £618,000. The Trustees consider that at these levels, EIA UK would retain sufficient funds to enable it to respond to changes in operations and to adequately cover the financial impact of any adverse development within EIA UK.

The unrestricted free reserves reported as at 31 December 2022 are above the free reserves range indicated in the Board's policy. It is noted that included in the accrued income, legacy income totals £35,000. The income recognition criteria of the charity SORP may lead to instances where this income is included in the current year results

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

The organisation is undergoing an organisational review which is funded by free reserves, including any structural changes that may be implemented as a result of the review. While external funding is awaited, some campaigns have received support from the unrestricted free reserves during the period and will do so in 2023. The Trustees will review recommendations from senior leaders on potential organisational investments that would benefit the development of our work.

Going concern

During the period, EIA UK has maintained financial stability. This is despite the impact of COVID-19 and, consequently, the dramatic change to the way the organisation works. This included the necessity to revise strategies and planned activities as circumstances related to the pandemic changed.

In March 2020, a business continuity plan was put in place to enable EIA to continue in operation. This plan was frequently reviewed during the period to ensure Government COVID-19 advice was followed and changes made to ensure it was current and effective. In January 2022, staff were again required to work from home, but in February a return to the office was permitted, with the previous safety procedures applying, including a desk booking system. Most staff continue to work from home at least part of the week. A desk booking app has been set up to effectively manage desk occupancy as there are fewer desks in the office than prior to the pandemic.

Since the introduction of Microsoft 365 in 2019, staff members are used to working effectively and collaboratively via Teams and other virtual platforms. To ensure staff keep in touch with each other and morale is boosted, a fortnightly newsletter is circulated, including office updates and campaign news, introducing new staff, staff photos and jokes. All-staff meetings were held in July 2022 and January 2023, focused on campaign and office updates as well as development of the structural review..

Travel and field work was permitted for most of the period, including attendance at several international meetings. As can be seen from the campaign reports, EIA's work has continued very successfully with remarkable achievements. The Trustees sincerely thank all EIA UK staff for their dedication, tenacity and commitment to achieving

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

EIA's goals.

The Trustees much appreciate EIA UK's loyal regular donors for their continued support and it is heartening to see increases in donations and the subsequent increase in Gift Aid. Although the impact of COVID-19 has dramatically reduced, it continues to cause concern for all organisations, including the impact on future funding. Budget-holders maintain a dialogue with funders regarding progress and changes to activities. The Trustees sincerely thank donors for their support and flexibility with respect to grant spending.

EIA UK has continued to fulfil its aims and objectives despite the impact of the pandemic and changes to its working practices. Regular assessment and monitoring of income and expenditure shows that the organisation has the ability to continue as a going concern.

With respect to the reserves position, Trustees have a reasonable expectation that EIA UK has adequate resources and certainty of future income to continue in operation for a period of at least 12 months from the approval of the financial statements. Accordingly, they have adopted the going-concern basis in preparing the annual report and accounts.

Risks

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

During 2022, the Trustees ensured regulatory compliance by reviewing the current governance framework and, in particular, the challenges of complying with the regulations on data processing (GDPR), revised Charity Commission Guidance on grant-giving by charities to non-charities and the requirements of the Fundraising Regulator. We benchmark ourselves against the Charity Governance Code.

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

Those considered top risks are listed on page 36.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- state whether Applicable UK accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statement
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of EIA UK and enable them to ensure that the financial statements comply with the Companies Act 2005. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

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

Relationships with related parties and other organisations

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

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

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

On behalf of the Board:



Jennifer Lonsdale (Trustee)

7 June 2023

INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Independent auditors' report

Opinion

We have audited the financial statements of Environmental Investigation Agency UK ('the charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Our approach was as follows:

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP

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

19 June 2023

**9 Appold Street
London
EC2A 2AP**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Income and endowments from							
Donations & Legacies	2(i)	493,954	8,116	502,070	833,989	29,500	863,489
Income from other trading activities	2(ii)	-	-	-	1,000	-	1,000
Investment Income	2(iii)	1,142	-	1,142	178	-	178
Income from charitable activities	2(v)	-	4,812,317	4,812,317	-	3,259,216	3,259,216
Other Income	2(iv)	375	9,474	9,849	-	37,514	37,514
Total income and endowments		495,471	4,829,907	5,325,378	835,167	3,326,230	4,161,397
Expenditure on							
Expenditure on Raising Funds	3	209,589	-	209,589	210,400	-	210,400
Charitable Activities	4	279,855	4,352,492	4,632,347	312,772	3,206,322	3,519,094
Total Resources Expended		489,444	4,352,492	4,841,936	523,172	3,206,322	3,729,494
Net income/(expenditure)		6,027	477,415	483,442	311,995	119,908	431,903
Transfers							
Transfers between funds		12,618	(12,618)	-	7,190	(7,190)	-
Net Income before other recognised gains and losses		18,645	464,797	483,442	319,185	112,718	431,903
Other recognised gains/losses		-	-	-	-	-	-
Net Movement in Funds		18,645	464,797	483,442	319,185	112,718	431,903
Reconciliation of funds							
Total funds brought forward		868,160	1,272,815	2,140,975	548,975	1,160,097	1,709,072
Total funds carried forward		886,805	1,737,612	2,624,417	868,160	1,272,815	2,140,975

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	8	28,593	26,857
		28,593	26,857
Current Assets			
Debtors	9	589,350	527,533
Short Term Investments	14	550,000	550,000
Cash at bank and in hand	15	2,013,721	1,431,119
		3,153,071	2,508,652
Liabilities: amounts falling due within one year			
Creditors	10	(557,247)	(394,534)
		(557,247)	(394,534)
Net current assets		2,595,824	2,114,118
Total Assets less Current Liabilities		2,624,417	2,140,975
Funds			
Unrestricted	12	886,805	868,160
Restricted	11	1,737,612	1,272,815
Total Funds		2,624,417	2,140,975

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

The Financial Statements were approved by the Board of Directors on the 7 June 2023 and signed on their behalf by:



J. Lonsdale (Trustee)



Allan Thornton

Company No: 07752350

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	604,475	540,249
Cash flows from investing activities:		
Purchase of property, plant and equipment	(21,873)	(10,877)
Net additions to current asset investments	-	(550,000)
Net cash provided by (used in) investing activities	(21,873)	(560,877)
Change in cash and cash equivalents in the reporting period	582,602	(20,628)
Cash and cash equivalents at the beginning of the reporting period	1,431,119	1,451,747
Cash and cash equivalents at the end of the reporting period	2,013,721	1,431,119
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Operating surplus/(deficit)	483,442	431,903
Adjustments for:		
Depreciation charges	20,137	22,869
(increase)/decrease in debtors	(61,817)	16,844
increase/(decrease) in creditors	162,713	68,633
Net cash provided by (used in) operating activities	604,475	540,249
Analysis of cash and cash equivalents and net debts		
Cash in hand		
Opening Balance	1,431,119	1,451,747
Increase/(Decrease) in cash	582,602	(20,628)
Total	2,013,721	1,431,119

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Statutory Information

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

1. Accounting policies

Basis of preparation of financial statements

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

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

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

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

The principal accounting policies adopted are set out below:

Income

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

(i) Grants and donations

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

Statutory grants are accounted for using the accrual model. Grant income is recognised in the Statement of Financial Activities on a systematic basis over the period in which the related costs are incurred.

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

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

(ii) Legacies

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

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

(iii) Interest

Bank interest is recognised on a receivable basis.

(iv) Merchandise and film sales

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

(v) Foreign currencies

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

(vi) Tangible fixed assets and depreciation

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

line basis are:

Furniture – 25%

Equipment – 33%

Field equipment – 50%

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

(vii) Leasing commitments

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

(viii) Other financial instruments

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

Cash and cash equivalents

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

Debtors and creditors

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

(ix) Taxation

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

Expenditure

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

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

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

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

- support costs in furtherance of the charitable activities

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

(x) Value Added Tax

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

(xi) Grants payable

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

(xii) Fund accounting

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

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

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

Critical accounting estimates and areas of judgement

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2	ANALYSIS OF INCOME	Unrestricted £	Restricted £	2022 £	2021 £
(i)	Donations & Legacies				
	Legacies	69,547	-	69,547	356,305
	Donations	342,907	8,116	351,023	425,047
	Gifts in Kind	81,500	-	81,500	82,137
		493,954	8,116	502,070	863,489
	Gifts in kind comprises Google advertising valued at £81,500.				
(ii)	Activities for Generating Funds				
	Film Sales and other related activities	-	-	-	1,000
(iii)	Investment Income				
	Bank Interest	1,142	-	1,142	178
(iv)	Other Income				
	Business Income - Provision of Consultancy Services	375	9,474	9,849	37,514

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

(v) Project Grants**Year to 31 December 2022**

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Intelligence/ Investigations	Wildlife	2022
	£	£	£	£	£	£	£	£	£	£
Alan Turing Institute	17,742	-	-	-	-	-	-	-	-	17,742
BAND Foundation	-	-	-	-	108,885	-	-	-	-	108,885
Big Cat Rescue	6,773	-	-	-	-	-	-	-	-	6,773
Bureau of International Narcotics and Law Enforcement Affairs	-	-	-	-	-	-	-	-	466,604	466,604
Center for International Environmental Law*	-	-	81,691	-	-	-	-	-	-	81,691
ClimateWorks Foundation (KCEP PL & MF)	-	-	-	84,739	-	-	-	-	-	84,739
David Shepherd Wildlife Foundation	17,500	-	-	-	-	-	44,910	-	-	62,410
Department for Environment, Food & Rural Affairs	206,199	-	-	-	-	-	(9)	45,554	193,742	445,486
EIA US	-	35,000	-	-	-	228,891	-	-	-	263,891
EJF Philanthropies	-	-	-	-	39,315	-	-	-	-	39,315
Elephant Crisis Fund**	-	-	-	-	111,105	-	-	-	-	111,105
Ernest Kleinwort Charitable Trust	60,000	-	-	-	-	-	-	-	-	60,000
Foreign, Commonwealth & Development Office	-	-	-	-	-	1,001,664	-	-	-	1,001,664
John Ellerman Foundation	-	73,266	-	-	-	-	-	-	-	73,266
Network for Social Change	-	-	-	-	-	-	-	8,100	-	8,100
Norwegian Agency for Development Cooperation	-	5,672	-	-	-	-	-	-	-	5,672

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

(v) Project Grants (cont'd)**Year to 31 December 2022**

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

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

** A funding initiative under the Wildlife Conservation Network

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

(v) Project Grants (cont'd)**Year to 31 December 2021**

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Anti-Money Laundering	Wildlife	2021
	£	£	£	£	£	£	£	£	£	£
BAND Foundation	-	-	-	-	107,336	-	-	-	-	107,336
Bureau of International Narcotics and Law Enforcement Affairs	-	-	-	-	-	-	-	-	316,342	316,342
Center for International Environmental Law*	-	-	127,760	-	-	-	-	-	-	127,760
Children's Investment Fund Foundation	-	-	-	249,541	-	-	-	-	-	249,541
David Shepherd Wildlife Foundation	10,000	-	-	-	-	-	38,090	-	-	48,090
Department for Environment, Food & Rural Affairs	40,672	-	-	-	-	-	94,290	7,413	58,042	200,417
Department for International Development	-	-	-	-	-	15,079	-	-	-	15,079
EIA US	-	48,857	-	-	-	163,543	-	-	-	212,400
EJF Philanthropies	-	-	-	-	46,277	-	-	-	-	46,277
Ernest Kleinwort Charitable Trust	60,000	-	-	-	-	-	-	-	-	60,000
Foreign, Commonwealth & Development Office	-	-	-	-	-	443,240	-	-	-	443,240
Full Circle Foundation	-	-	-	-	-	-	53,972	-	-	53,972
Japan Animal Welfare Society	-	10,000	-	-	-	-	-	-	-	10,000
Lilongwe Wildlife Trust	-	-	-	-	16,322	-	-	-	-	16,322

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

(v) Project Grants (cont'd)**Year to 31 December 2021**

Funder	Tigers	Ocean	Ocean (Global Plastics)	Climate	Elephants	Forests	Pangolins	Anti-Money Laundering	Wildlife	2021
	£	£	£	£	£	£	£	£	£	£
National Geographic Society	-	-	-	-	-	-	44,653	-	-	44,653
Network for Social Change	7,251	-	-	-	-	-	-	-	-	7,251
Oak Foundation	-	-	-	-	150,000	-	-	-	-	150,000
Pangolin Crisis Fund**	-	-	-	-	38,431	-	35,572	-	-	74,003
Plastic Solutions Fund	-	-	124,788	-	-	-	-	-	-	124,788
Rufford Foundation	25,000	-	-	-	25,000	-	-	-	-	50,000
Save the Rhino International	17,807	-	-	-	-	-	-	-	-	17,807
Schwab Charitable Fund	-	-	-	384,882	-	-	-	-	-	384,882
Sequoia Climate Fund	-	-	-	432,572	-	-	-	-	-	432,572
Shetland Tiger Fund	1,000	-	-	-	-	-	-	-	-	1,000
Zero Waste Europe	-	65,484	-	-	-	-	-	-	-	65,484
	161,730	124,341	252,548	1,066,995	383,366	621,862	266,577	7,413	374,384	3,259,216

* EIA is a sub-grantee on a grant funded by the Oak Foundation

** An initiative by the Wildlife Conservation Network and Save Pangolins

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3	RAISING FUNDS	2022	2021
		£	£
	Fundraising and Publicity	176,706	176,241
	Support Costs	32,883	34,159
	Total	209,589	210,400

4 (i) CHARITABLE ACTIVITIES

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

Year to 31 December 2022

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITABLE ACTIVITIES (cont'd)

Year to 31 December 2021				2021
	Support & Governance	Grants Payable	Direct Expenditure	Total
	£	£	£	£
Tigers	33,643	5,902	157,433	196,978
Tigers (DEFRA)	6,962	28,312	10,300	45,574
Pangolins	41,427	79,865	138,389	259,681
Elephants	72,315	-	351,965	424,280
Wildlife - INL	55,694	53,447	217,761	326,902
Wildlife - Defra West & Central Africa	8,154	-	37,784	45,938
Ocean	31,869	-	155,990	187,859
Ocean (Global Plastics)	42,821	6,000	214,522	263,343
Climate - GEC	-	-	-	-
Climate - CIFF	30,584	-	157,740	188,324
Climate - SPCL	12,654	-	65,263	77,917
Climate - CATF	6,610	-	34,092	40,702
Climate - CWF (KCEP PL & MF)	9,150	30,000	22,718	61,868
Climate - Sequoia Climate Fund	16,654	55,311	39,106	111,071
Climate - Schwab Charitable Fund	46,000	235,000	31,292	312,292
Adessium Foundation - Inst support	-	-	-	-
Anti-Money Laundering - Defra	2,849	8,421	7,697	18,967
Forests - DFID 3	38,634	8,223	174,809	221,666
Forests - FCDO	79,156	53,780	335,897	468,833
Forests - NORAD 3	8,334	2,087	47,731	58,152
Forests - NORAD (2021/25 Year 1)	30,485	40,030	112,165	182,680
Forests - Waterloo	3,736	-	22,331	26,067
Total	577,731	606,378	2,334,985	3,519,094

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4(ii) Charitable Activities were funded as follows:

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

Year to 31 December 2022	Unrestricted	Restricted	2022
	£	£	£
Tigers	19,968	142,542	162,510
Tigers (DEFRA)	15,296	204,133	219,429
Pangolins	9,462	87,820	97,282
Intelligence & Investigations	10,665	43,634	54,299
Elephants	27,883	416,690	444,573
Wildlife - INL	23,851	466,605	490,456
Wildlife - Defra West & Central Africa	(1,366)	136,186	134,820
Wildlife - Other	5,318	66,636	71,954
Ocean	23,467	167,246	190,713
Ocean (Global Plastics)	10,745	302,855	313,600
Ocean (Waste Trade)	237	8,766	9,003
Ocean (Norad)	619	5,672	6,291
Climate - CIFF	5,388	177,576	182,964
Climate - CWF	850	24,847	25,697
Climate - Sequoia Climate Fund	6,961	465,642	472,603
Climate - Schwab Charitable Fund	6,855	434,819	441,674
Forests - FCDO	84,678	994,951	1,079,629
Forests - NORAD (2021/25 Year 2)	28,978	205,872	234,850
Total	279,855	4,352,492	4,632,347

Year to 31 December 2021	Unrestricted	Restricted	2021
	£	£	£
Tigers	95,125	101,852	196,977
Tigers (DEFRA)	2,874	42,700	45,574
Pangolins	20,871	238,810	259,681
Elephants	36,250	388,030	424,280
Wildlife - INL	21,720	305,182	326,902
Wildlife - Defra West & Central Africa	597	45,341	45,938
Ocean	15,228	172,632	187,860
Ocean (Global Plastics)	6,737	256,606	263,343
Climate - GEC	(1,560)	1,560	-
Climate - CIFF	6,657	181,667	188,324
Climate - SPCL	3,523	74,394	77,917
Climate - CATF	1,320	39,382	40,702
Climate - CWF (KCEP PL & MF)	4,339	57,530	61,869
Climate - Sequoia Climate Fund	2,485	108,586	111,071
Climate - Schwab Charitable Fund	6,056	306,236	312,292
Adessium Foundation - Inst support	1,382	(1,382)	-
Anti-Money Laundering - Defra	9,238	9,729	18,967
Forests - DFID 3	18,764	202,902	221,666
Forests - FCDO	27,571	441,262	468,833
Forests - NORAD 3	5,041	53,111	58,152
Forests - NORAD (2021/25 Year 1)	24,818	157,862	182,680
Forests - Waterloo	3,736	22,330	26,066
Total	312,772	3,206,322	3,519,094

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4(iii)	SUPPORT COSTS	Staff	IT	Premises	Office Costs & Sundries	Governance	2022	2021
		£	£	£	£	£	£	£
	Tigers	11,849	1,475	4,064	7,406	777	25,571	33,643
	Tigers (DEFRA)	16,102	2,004	4,111	10,064	1,056	33,337	6,962
	Pangolins	7,066	879	2,791	4,416	463	15,615	41,427
	Intelligence & Investigations	3,963	493	1,300	2,477	260	8,493	-
	Elephants	32,408	4,033	11,198	20,255	2,125	70,019	72,314
	Wildlife - INL	35,822	4,458	11,429	22,389	2,349	76,447	55,694
	Wildlife - Defra West & Central Africa	9,758	1,214	4,339	6,099	640	22,050	8,154
	Wildlife - Other	5,341	665	533	3,338	350	10,227	-
	Ocean	13,871	1,726	5,222	8,670	910	30,399	31,869
	Ocean (Global Plastics)	22,996	2,862	6,088	14,373	1,508	47,827	42,821
	Ocean (Waste Trade)	660	82	183	412	43	1,380	-
	Ocean (Norad)	459	57	158	287	30	991	-
	Climate - CIFF	13,384	1,666	3,986	8,365	878	28,279	30,584
	Climate - SPCL	-	-	-	-	-	-	12,653
	Climate - CATF	-	-	-	-	-	-	6,611
	Climate - CWF	1,869	233	697	1,168	123	4,090	9,151
	Climate - Sequoia Climate Fund	35,033	4,360	4,127	21,896	2,298	67,714	16,654
	Climate - Schwab Charitable Fund	32,691	4,069	4,514	20,432	2,144	63,850	46,000
	Anti-Money Laundering - Defra	-	-	-	-	-	-	2,849
	Forests - DFID 3	-	-	-	-	-	-	38,634
	Forests - FCDO	79,522	9,897	16,222	49,702	5,215	160,558	79,156
	Forests - NORAD 3	-	-	-	-	-	-	8,334
	Forests - NORAD (2021/25 Year 2)	17,218	2,143	4,606	10,761	1,129	35,857	30,485
	Forests - Waterloo	-	-	-	-	-	-	3,736
	Total support costs charged to charitable activities	340,012	42,316	85,568	212,510	22,298	702,704	577,731
	Total support costs charged to fundraising activities	15,289	1,903	5,132	9,556	1,003	32,883	34,159
	Total Support Costs	355,301	44,219	90,700	222,066	23,301	735,587	611,890

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

Support costs include donated services recognised as Gifts in Kind in the sum of £81,500 for google advertising.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4(iv)	GOVERNANCE COSTS	2022 £	2021 £
	Audit Costs - Fees for the current year	14,454	13,080
	Audit Costs - in respect of other fees	1,920	450
	Legal & Professional Fees	1,350	1,230
	Staff Costs	-	16,200
	Other Consultancy Costs	2,990	2,704
	Trustees' Expenses	2,587	34
	Total	23,301	33,698

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

4(v) GRANTS PAYABLE

The following material grants were paid during the year:

	2022 £	2021 £
Africa Nature Investors (ANI) Foundation	80,147	53,447
2Celsius	104,000	75,000
BRIDGE	18,664	13,050
Centre Agile	5,000	-
Conserv Congo	-	34,586
Deutsche Umwelthilfe e.V.	114,000	75,000
Education for Nature Vietnam	32,742	13,766
EIA US	357,899	-
European Environmental Bureau	44,027	45,311
European Environmental Citizens' Organisation for Standardisation	20,000	20,000
Food & Water Watch	95,000	85,000
Fundación Ecología y Desarrollo (ECODES)	20,000	20,000
Jaringan Pemantau Independen Kehutanan	-	(980)
Justice for Wildlife Malaysia	7,971	-
League for the Environment - Legambiente	20,000	-
LibertyASIA	-	7,923
MarViVa Foundation	28,000	6,000
Natural Resource Conservation Network	(10)	45,279
Royal United Services Institute	-	498
Telapak	152,030	92,050
WildAid	7,849	-
Wildlife Friends Foundation of Thailand	36,169	20,448
ZERO	20,000	-
Total Grants	1,163,488	606,378

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

5	NET INCOMING RESOURCES	2022 £	2021 £
	Net incoming resources are stated after:		
	Auditors' Remuneration - Current year	12,045	10,900
	Auditors' Remuneration - in respect of other services	2,725	1,400
	Trustees' Emoluments	7,130	38,031
	Trustees' Pension Contributions	-	6,000
	Depreciation of Fixed Assets	20,137	22,869
6	TRUSTEES' REMUNERATION	2022 £	2021 £
	Trustees' Emoluments	7,130	38,031
	Trustees' Pension Contributions	-	6,000
	Employer's NI for Trustees	-	3,367
	Total	7,130	47,398

The trustee remunerated in 2021, with the approval of the Charity Commission, ceased to be an employee of the Charity in December 2021. In 2022 the trustee acted in the capacity of a consultant, to assist with the transition of her long-term work to a new member of staff, for a total fee of £7,130.

7	STAFF COSTS	No.	No.
	The average number of employees was	51	48
	Staff costs including Trustees' remuneration were as follows:	£	£
	<i>Staff on UK payroll</i>		
	Wages and Salaries	1,656,332	1,590,631
	Social Security Costs	186,052	165,219
	Pension Costs	83,907	83,981
	WFH Allowances	13,819	8,604
	Sub Total	1,940,110	1,848,435
	Other Salary Costs	395,186	299,353
	Training & Recruitment Costs	40,264	10,353
		2,375,560	2,158,141

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 2022

7 STAFF COSTS (cont'd)

The number of employees with emoluments above £60,000 were:	2022	2021
£60,000 - £70,000	2	2
£70,000 - £80,000	1	-

Employer's pension contribution in respect of higher paid employees in 2022 totalled £16,649 (2021: £10,439)

The key management personnel of the Charity comprise the Executive Director and Campaigns Director. The total cost of employing key management personnel in the year was £175,209 (2021: £157,128)

The above staff costs include employer's national insurance costs and employer pension contributions.

8 FIXED ASSETS

	2022	2021
	Furniture and Equipment £	Furniture and Equipment £
Cost at 1st January 2022	214,576	205,909
Additions	21,873	10,877
Disposals	2,683	2,210
Cost at 31st December 2022	233,766	214,576
Depreciation at 1st January 2022	187,719	167,060
Charge for the Period	20,137	22,869
Disposals	2,683	2,210
Depreciation at 31st December 2022	205,173	187,719
Net Book Value at 31st December 2022	28,593	26,857
Net Book Value at 31st December 2021	26,857	38,849

9 DEBTORS

	2022	2021
	£	£
Grants due from EIA US	1,826	-
Other Debtors	73,354	51,844
Prepayments	20,535	9,248
Accrued Income	493,635	466,441
Total	589,350	527,533

Included in other debtors is a rent deposit of £12,250 on which the property landlords have a legal charge.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10 CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	52,935	26,710
Taxes and Social Security	66,785	55,435
Accruals	230,052	53,336
Deferred Income	155,072	210,420
Pension Liability	12,575	14,455
Other Creditors	39,828	34,178
Total	557,247	394,534

11 RESTRICTED FUNDS

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2022	£	£	£	£	£	£	£	£
Tigers	63,845	141,698	111,475	7,013	11,804	12,250	-	63,001
Tiger (DEFRA)	-	206,199	92,684	61,898	18,040	31,511	-	2,066
Pangolins	65,876	113,338	60,166	(10)	6,154	21,510	-	91,394
Intelligence & Investigations	-	55,520	31,535	7,972	3,496	631	(2,348)	9,538
Elephants	256,280	446,104	295,168	-	42,138	79,384	(2,646)	283,048
Wildlife - INL	-	466,605	264,106	74,411	52,596	75,492	-	-
Wildlife - Defra West & Central Africa	12,701	193,742	98,358	8,084	23,415	6,329	-	70,257
Wildlife - Other	49,526	36,373	43,242	5,500	4,909	12,985	-	19,263
Ocean	36,019	180,728	138,653	-	18,120	10,473	(1,000)	48,501
Ocean (Global Plastics)	84,371	437,518	192,797	33,000	37,083	39,975	(1,408)	217,626
Ocean (Waste Trade)	-	159,160	3,630	-	1,143	3,993	-	150,394
Ocean (Norad)	-	5,672	3,905	-	371	1,396	-	-
Climate - ClIFF	181,004	-	135,520	-	22,891	19,165	(2,798)	630
Climate - CATF	1,362	-	-	-	-	-	-	1,362
Climate - CWF	82	84,738	16,145	-	3,241	5,461	-	59,973
Climate - Sequoia Climate Fund	441,126	643,490	154,482	239,027	60,752	11,381	(1,236)	617,738

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

11 RESTRICTED FUNDS (cont'd)

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2022	£	£	£	£	£	£	£	£
Climate - Schwab Charitable Fund	78,646	428,466	102,715	263,000	56,994	12,110	-	72,293
Forests - FCDO	1,977	1,001,664	428,559	402,177	75,880	88,335	(1,182)	7,508
Forests - NORAD (2021/25 Year 2)	-	228,892	117,290	61,416	6,879	20,287	-	23,020
Total	1,272,815	4,829,907	2,290,430	1,163,488	445,906	452,668	(12,618)	1,737,612

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

The balance brought forward on the Pangolins Campaign is split between Pangolins and the Wildlife (Other) project to ease financial reporting, without breaching the grant agreement.

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

11 RESTRICTED FUNDS (cont'd)

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2021	£	£	£	£	£	£	£	£
Tigers	31,766	133,930	84,182	5,902	9,704	2,063	-	63,845
Tiger (DEFRA)	2,028	40,672	10,290	28,312	4,088	10	-	-
Pangolins	68,135	286,077	128,453	79,865	20,556	9,936	-	115,402
Elephants	260,944	383,366	339,659	-	36,065	12,306	-	256,280
Wildlife - INL	(9,876)	316,342	201,163	53,447	33,974	16,598	(1,284)	-
Wildlife - Defra West & Central Africa	-	58,042	37,784	-	7,557	-	-	12,701
Ocean	75,643	134,341	145,857	-	16,641	10,133	(1,334)	36,019
Ocean (Global Plastics)	89,431	252,548	204,548	6,000	36,084	9,974	(1,002)	84,371
Climate (GEC)	1,560	-	-	-	1,560	-	-	-
Climate - CIFF	114,306	249,541	149,193	-	23,927	8,547	(1,176)	181,004
Climate - SPCL	74,394	-	46,357	-	9,131	18,906	-	-
Climate - CATF	17,277	24,642	30,072	-	5,290	4,019	(1,176)	1,362

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

11 RESTRICTED FUNDS (cont'd)

	Balance b/f	Income	Staff Costs	Grants Payable	Support & Governance	Other Direct Costs	Transfers	Balance c/f
Year to 31 December 2021	£	£	£	£	£	£	£	£
Climate - CWF (KCEP PL & MF)	57,612	-	12,325	30,000	4,812	10,393	-	82
Climate - Sequoia Climate Fund	117,183	432,572	33,494	55,311	14,169	5,613	(42)	441,126
Climate - Schwab Charitable Fund	-	384,882	28,743	235,000	39,944	2,549	-	78,646
Adessium Foundation - Inst support	(1,382)	-	-	-	(1,382)	-	-	-
Anti-Money Laundering - Defra	2,316	7,413	5,497	8,421	(6,389)	2,200	-	-
Forest - DFID 3	187,823	15,079	174,739	8,223	19,870	70	-	-
Forests - FCDO	-	443,240	320,426	53,780	51,585	15,472	-	1,977
Forests - NORAD 3	48,606	4,505	30,473	2,087	3,293	17,258	-	-
Forests - NORAD (2021/25 Year 1)	-	159,038	98,453	40,030	5,667	13,712	(1,176)	-
Forests - Waterloo	22,331	-	22,331	-	-	-	-	-
Total	1,160,097	3,326,230	2,104,039	606,378	336,146	159,759	(7,190)	1,272,815

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

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

12 UNRESTRICTED FUNDS

	Balance b/f	Income	Expenditure	Transfers	Balance c/f
	£	£	£	£	£
Unrestricted Funds	868,160	495,471	489,444	12,618	886,805
Total	868,160	495,471	489,444	12,618	886,805

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

13 NET ASSETS BY FUND

As at December 2022	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	28,593	-	-	28,593
Current Assets	1,022,211	-	2,130,860	3,153,071
Current Liabilities	(163,999)	-	(393,248)	(557,247)
Total	886,805	-	1,737,612	2,624,417

As at December 2021	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	26,857	-	-	26,857
Current Assets	971,641	-	1,537,011	2,508,652
Current Liabilities	(130,338)	-	(264,196)	(394,534)
Total	868,160	-	1,272,815	2,140,975

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

15 Cash at bank and in hand as at 31 December 2022 amounted to £2,013,721.

16 RELATED PARTIES

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

One trustee is also a director of EIA Inc. During the year grant income totalling £263,891 (2021: £212,400) was receivable from EIA Inc.

EIA UK also co-operates with EIA Netherlands. One Trustee and two employees of EIA UK are directors of the company.

During the year EIA UK incurred costs on behalf of EIA Netherlands in the sum of £1,147 (2021: £1,166) for office desk space and legal costs.

	2022	2021
Grants receivable from EIA Inc during the year	263,891	212,400
Grants payable to EIA Inc during the year	357,899	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

17 LEASE COMMITMENTS

a) Land and Buildings

The Charity entered into a lease for its office premises from 25th March 2019 for a term of 5 years with an annual rent of £57,950.

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

	2022	2021
	£	£
Within 1 year	57,950	57,950
Within 1 - 2 years	14,488	72,438
Within 2 - 5 years	-	-
Total	72,438	130,388

b) Other Lease Commitments

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

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

	2022	2021
	£	£
Within 1 year	2,376	2,376
Within 1 - 2 years	4,752	4,752
Within 2 - 5 years	-	2,376
Total	7,128	9,504

18 CONTINGENT LIABILITY

The Charity is not registered for VAT. However, a possible need to register due to the reverse charge mechanism came to light during the financial year.

Due to the nature and complexity of the activities undertaken by the Charity, it is not possible to estimate the amount of the potential liability, if any, with reasonable accuracy.

HM Revenue and Customs have been notified, and the Charity is still awaiting a response. It is uncertain how long it will take to resolve the matter.

ENVIRONMENTAL INVESTIGATION AGENCY UK

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

EIA UK
62-63 Upper Street,
London N1 0NY UK
T: +44 (0) 20 7354 7960
E: ukinfo@eia-international.org
eia-international.org

UK Charity Number: 1182208
Company Number: 07752350
Registered in England and Wales

