

The Conflict and Environment Observatory

Report and financial statements for the year ended
31 December 2020



www.ceobs.org

Contents

Reference and administrative information for the year ended 31 December 2020	3
Trustees' annual report for the year ended 31 December 2020.....	4
Director's report.....	4
Objectives	5
Activities in 2020, our achievements and performance	5
1. Monitoring and collecting data on the environmental and derived humanitarian consequences of armed conflicts and military activities.	5
2. Developing tools and undertaking capacity building activities to enable relevant stakeholders to undertake such monitoring and data collection.	7
3. Educating the public, decision makers, policy makers, researchers, civil society and the national and international media about the environmental and derived humanitarian consequences of armed conflict and military activities.....	7
4. Contributing to the sound administration of legislation and commenting on proposed legislation.	10
Beneficiaries of our services	11
Financial review	11
Reserves.....	12
Plans for the future	12
Structure, governance and management.....	13
Operational decision-making.....	13
Related parties and relationships with other organisations	14
Remuneration policy for key management personnel	14
Risk management	15
Funds held as custodian trustee on behalf of others.....	15
Environmental and social policy	15
Statement of responsibilities of the trustees	16
Independent examiner's report to the trustees of The Conflict and Environment Observatory	17
Financial statements and notes to the accounts.....	18

The Conflict and Environment Observatory: Reference and administrative information for the year ended 31 December 2020

Charity number: 1174115

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

The charity is also known as CEOBS.

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

David Cullen (Chair)

Joseph Farha (resigned 21/04/2021)

Dr Jessica Hope

Oliver Brown

Dr Teresa Lappe-Osthege

Dr Matthew Bolton (appointed 16/07/20)

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

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

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

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

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

The Conflict and Environment Observatory: Trustees' annual report for the year ended 31 December 2020

The trustees present their report and the unaudited financial statements for the period ended 31 December 2020. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP; applicable to charities preparing their accounts in accordance with FRS 102.

Director's report

Like so many others, our activities during 2020 were framed by the COVID-19 pandemic. It created many obstacles but also provided new opportunities, certainly in terms of outreach. As with everyone else, we had to adapt to remote and online working, although as our activities often involve international collaboration and travel this required less of a transition than for some organisations. Nevertheless, with staff working from home, often on reduced hours due to caring responsibilities, projects proceeded more slowly than would otherwise have been the case, simply because of slower communication and reduced capacity.

The pandemic had a significant impact on our work around international processes, some of which ground to a halt, others of which moved to a virtual format, often reducing the opportunities for meaningful civil society engagement. The pandemic's impact on access to donor funding is yet to fully play out but may well have an impact on CEOBS in 2022.

In spite of the constraints of the pandemic, CEOBS had a successful year, maintaining a steady stream of publications and refining our research methodologies. Q3 and Q4 were heavily focused on research for products that were to be published in early 2021. We also made good use of virtual formats to engage with the public and other stakeholders.

Our main funding for the period came from a three-year grant from the Norwegian Ministry of Foreign Affairs, developed in partnership with Norwegian People's Aid (NPA), and from a two-year grant from the Joseph Rowntree Charitable Trust. We also managed to secure additional project funding from the Knowledge Management Fund, the British Ecological Society and the Nahrein Network, and worked on a project for the Finnish Ministry for Foreign Affairs which was secured in 2019.

Doug Weir
Research and Policy Director

Objectives

CEOBS' *Objects* are:

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

These objectives will be fulfilled by undertaking the following activities:

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

Activities in 2020, our achievements and performance

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

CEOBS was established in August 2017 and publicly launched in April 2018. During 2020 our primary focus areas related to our four core workstreams: monitoring and raising awareness around environmental issues in recent and ongoing conflicts; monitoring and contributing to international legal and policy processes intended to minimise harm; environmental mainstreaming in humanitarian disarmament; and collaborative work with civil society on the environment, peace and security.

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

Yemen remained the main focus of our conflict research during 2020. We used remote sensing techniques to analyse three main environmental themes: biodiversity and protected areas, groundwater stress and land degradation. These ranged from visual analysis of satellite imagery to more specialised remote sensing products. Major reports

on land degradation and agricultural stress were published in October 2020.¹ We also published more general pieces on issues and opportunities associated with conflict monitoring.²

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

- An analysis of air pollution in Kabul.³
- Monitoring the status of a hazardous oil tanker off the coast of Yemen.⁴
- Monitoring the environmental impact of incendiary weapons in Nagorno-Karabakh.⁵
- Exploring how geodiversity is impacted by conflicts.⁶
- An exploration of environmental governance in eastern Ukraine.⁷
- An open source investigation into minewater flooding in eastern Ukraine.⁸
- Analysis of marine and terrestrial oil spills in Yemen.⁹
- Provided capacity to the UN's humanitarian response to air quality issues around displacement camps on the Colombian/Venezuelan border.

Results

- The Yemen data we have published will contribute towards increased understanding of a range of environmental and derived humanitarian problems in the country. Addressing problems such as water stress and land degradation will be critical for the country's eventual recovery. The data has been made available to those working on the ground in Yemen to help reduce threats to human health and the environment.

¹ CEOBS, Yemen's agriculture in distress, Oct 2020 <https://ceobs.org/yemens-agriculture-in-distress>; CEOBS, How has Yemen's conflict impacted agriculture in the Tihamah?, Oct 2020 <https://ceobs.org/how-has-the-conflict-impacted-agriculture-in-the-tihamah>

² CEOBS, Eyes in the sky – Earth observations to monitor conflict and environment, Oct 2020 <https://ceobs.org/eyes-in-the-sky-earth-observations-to-monitor-conflict-and-environment>; CEOBS, Can citizen science help close the environmental monitoring gap in conflicts?, Oct 2020 <https://ceobs.org/can-citizen-science-help-close-the-environmental-monitoring-gap-in-conflicts>

³ CEOBS, Kabul US embassy data reveals the severity of air pollution in the city, Jan 2020 <https://ceobs.org/kabul-us-embassy-data-reveals-the-severity-of-air-pollution-in-the-city>

⁴ CEOBS, Time to move beyond Yemen's SAFER oil tanker blame game, June 2020 <https://ceobs.org/time-to-move-beyond-yemens-safer-oil-tanker-blame-game>

⁵ CEOBS 'Fires in Karabakh', Nov 2020 <https://twitter.com/detoxconflict/status/1323661674063212544?s=20>

⁶ CEOBS, Geodiversity also needs protection during armed conflicts, May 2020 <https://ceobs.org/geodiversity-also-needs-protection-during-armed-conflicts>

⁷ CEOBS, Exploring environmental governance in eastern Ukraine, May 2020 <https://ceobs.org/exploring-environmental-governance-in-eastern-ukraine>

⁸ CEOBS, Are abandoned mines flooding in Ukraine's Donbas region? April 2020 <https://ceobs.org/abandoned-mines-are-flooding-in-ukraines-donbass-region>

⁹ CEOBS, Recent oil spills in central Yemen, Oct 2020 <https://ceobs.org/recent-oil-spills-in-central-yemen>

- See 2 below for our research methodologies, and 3 below for our assistance to the media.
- The research outputs from our monitoring work were released via social media or on our website. Whilst we collate and analyse data on our digital reach, quantifying the precise impact is challenging, however, our outputs all contribute to the environmental conflict narratives that we present on our website to help increase public awareness and institutional understanding.

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

Our work in 2020 focused on three approaches to data collection, all of which will be ongoing areas of study for us: remote sensing, citizen science and in situ by mine clearance personnel.

- We explored new methodologies for remote sensing and satellite analysis. This included a method to geolocate incidents using topographical features captured in video footage, using gravity measurements to determine groundwater conditions, and merging satellite, humanitarian and other open source datasets to track agricultural stress.
- We organised a session on citizen science in areas affected by conflict at the European Citizen Science Association conference, featuring speakers who had worked on projects in Colombia, Palestine and Somalia.¹⁰

Results

- Remote research outcomes using novel tools included agricultural stress in Yemen, minewater discharge in Ukraine, incendiary weapons use in Nagorno-Karabakh and oil pollution in Yemen. Further monitoring work undertaken in Q3 and Q4 of 2020 was published in early 2021. All methodologies are published alongside our research outputs.
- We had a positive response to our virtual workshop on civilian science but the pandemic has restricted further work on participatory research.

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

During 2020 CEOBS staff undertook a range of outreach and educational activities for a diverse range of audiences. These included:

¹⁰ CEOBS, Workshop report – #CitSci2020 Citizen science in areas affected by armed conflict, Oct 2020 <https://ceobs.org/workshop-report-citsci2020-citizen-science-in-areas-affected-by-armed-conflict>

- Remote presentations and seminars for students, including Central European University Budapest, the University of Manchester and King's College London.
- Providing technical advice and interviews for journalists and media organisations, including but not limited to: *World Politics Review*,¹¹ CBS,¹² Al Jazeera;¹³ *The Telegraph*;¹⁴ *The Guardian*, *Le Monde*, *The Independent*, *The New Statesman*, *Deutsche Welle*,¹⁵ and *Forbes*.¹⁶ Much of this related to our work to highlight the threats posed by the FSO SAFER oil terminal off Yemen.
- We convened or co-convened virtual events on: Environmental impact and Climate Change adaptation in mine action; Confronting Conflict Pollution report launch; and the Sustainable Development Goals and mine action.
- We spoke on panels at expert events including: Environmental Peacebuilding – The Year in Review and the Year Ahead (EnPaX); Can international law protect the environment in armed conflict? (IISS); Data and Climate Security: How Climate Security Data Analytics Can Support Integrated Analysis for Sustaining Peace (Berlin Security Conference); Armed Conflict and the Environment (Dalhousie University/Canadian Red Cross); Environment, Climate, Conflict, and Peacebuilding meeting; Mainstreaming the Environmental Dimension of SRoL (CEOBS/KMF); Conflict and the environment: An implementation vehicle for legal principles to protect the environment in relation to armed conflicts (Finnish MFA).
- To mark the United Nations' International Day for Preventing the Exploitation of the Environment in War and Armed Conflict on November 6th, CEOBS contributed to a common statement and publication by civil society and undertook social media activities to promote the day and its message.¹⁷
- We worked with the UK Institution of Environmental Sciences on an edition of their journal dedicated to conflict and the environment, and in doing so reached a new constituency of UK environmental professionals.¹⁸

¹¹ Can Militant Groups Be Environmentalists? *World Politics Review*, Apr 2020

<https://www.worldpoliticsreview.com/articles/28718/the-case-for-engaging-with-militant-groups-to-protect-the-environment>

¹² A supertanker full of crude oil decaying amid Yemen's civil war could blow up, *CBS*, Jun 2020

<https://www.cbsnews.com/news/fso-safer-tanker-yemen-supertanker-full-of-crude-oil-decaying-civil-war-could-blow-up>

¹³ Yemen's Houthi rebels agree to give UN access to abandoned tanker, *Al Jazeera*, Jul 2020

<https://www.aljazeera.com/news/2020/07/12/yemens-houthi-rebels-agree-to-give-un-access-to-abandoned-tanker>

¹⁴ How a decaying oil tanker became a 'massive floating bomb' risking millions of lives in Yemen, *The Telegraph*, Jul 2020

<https://www.telegraph.co.uk/news/2020/07/18/decaying-oil-tanker-became-massive-floating-bomb-risking-millions>

¹⁵ <https://www.youtube.com/watch?v=Iofpv9IzZAY>

¹⁶ Decaying Oil Tanker Off Yemen Threatens Environmental Disaster, *Forbes*, Oct 2020

<https://www.forbes.com/sites/noamraydan/2020/10/27/yemens-fso-safer-a-looming-environmental-disaster/?sh=3d8830e53f6a>

¹⁷ CEOBS, Why we're calling for a new agenda on the Environment, Peace and Security this #EnvConflictDay, Nov 2020

<https://ceobs.org/why-were-calling-for-a-new-agenda-on-the-environment-peace-and-security-this-envconflictday>

¹⁸ The IES, *Environmental Scientist*, June 2020, Talking tactics: Environmental protection and armed conflicts

<https://www.the-ies.org/sites/default/files/journals/environmental-protection-armed-conflicts.pdf>

- We created a video for Geneva Peace Week introducing elements of the legal framework protecting the environment in relation to armed conflicts,¹⁹ and launched our own Youtube channel.²⁰
- We co-convened meetings for civil society organisations interested in developing or collaborating on research and advocacy work on the environmental dimensions of conflicts.
- We launched the Friends of CEOBS to allow technical experts to contribute to our activities.²¹
- We received a grant to develop STEM teaching materials on conflict and the environment for school children,²² although the pandemic has delayed implementation of the project.
- We continued to populate our website with conflict and thematic resources. One accessible overview of conflict and the environment published to coincide with World Environment Day has become our most accessed page.²³ We also responded to numerous requests for information from the media, students, researchers and the public, and for technical assistance on environmental issues from NGOs and states.

Results

- CEOBS enjoyed an increase in media coverage of our research, and provided technical advice to a diverse range of media organisations.
- During 2020 our website, www.ceobs.org, was visited by 28,954 users who viewed 59,446 pages. This was a modest increase on 2019. The site informs public understanding of the environmental and derived humanitarian dimensions of armed conflicts and military activities, and acts as a resource for researchers, governments and the media.
- During 2020 the 973 tweets from CEOBS made nearly one million impressions, more than twenty thousand engagements, 2,924 likes and 1,815 retweets. Comparing to 2019 shows the increased impact of our tweets. Per average tweet, the engagement rate is up 86%, retweets by 36%, likes 57%, url clicks 48%, and detail expands 225%. Follower numbers are not tracked by Twitter, but we estimate an increase of at least 20% over the year.

¹⁹ CEOBS, A legal framework for environmental peacebuilding, Nov 2020 https://youtu.be/jBz5Y_MxdTo

²⁰ CEOBS, YouTube channel https://www.youtube.com/channel/UCeOr3yzwZWzjATbpqQB4j_g

²¹ <https://ceobs.org/friends>

²² CEOBS, CEOBS' STEM schools programme for 2020-2021, Jun 2020 <https://ceobs.org/ceobs-stem-schools-programme-for-2020-2021>

²³ CEOBS, How does war damage the environment? Jun 2020 <https://ceobs.org/how-does-war-damage-the-environment>

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

In 2020, CEOBS monitored and documented a number of ongoing international legal processes, and provided technical support to those involved in them. The pandemic reduced the number of international meetings and therefore restricted some existing processes. However, these are examples of some of the initiatives and processes we contributed to:

- We provided legal support to conservation NGOs promoting a motion on armed conflicts and biodiversity ahead of the International Union for the Conservation of Nature's World Conservation Congress.²⁴
- We initiated work on a joint civil society submission to the UN International Law Commission that aimed to identify ways through which its proposed legal principles could be improved to strengthen protection for people and the environment.
- We undertook a feasibility study for a vehicle to encourage the implementation of the International Law Commission's PERAC.
- Contributing policy advice to a range of stakeholders on the FSO SAFER oil tanker off Yemen as the topic was addressed by the UN Security Council.
- We provided technical advice to a state promoting environmental human rights in the context of the UN Human Rights Council.
- We worked with partners to promote environmental standards in the implementation of the Convention on Cluster Munitions.²⁵
- We worked with partners to highlight the need to address the relationship between nature and conflict in the context of the Fifth UN Environment Assembly.²⁶
- We undertook and published a review of the Canadian government's practice on the PERAC legal principles.²⁷
- We analysed the legal framework governing the environmental conduct of corporations in areas affected by armed conflict (published 2021).
- We conducted a review of the Russian government's policy on environmental security (published 2021).

²⁴ IUCN, motion 052 - Protection of the environment in relation to armed conflict, <https://www.iucncongress2020.org/motion/052>

²⁵ CEOBS and partners, Joint position on the Convention on Cluster Munitions and the environment, Jul 2020 <https://ceobs.org/joint-ngo-position-on-the-convention-on-cluster-munitions-and-the-environment>

²⁶ Joint position paper on UNEA-5, May 2020 <https://ceobs.org/joint-ngo-position-on-unea-5s-contribution-to-nature-peace-and-security>

²⁷ CEOBS, Canada's practice on the protection of the environment in relation to armed conflicts, Jan 2021 <https://ceobs.org/canadas-practice-on-the-protection-of-the-environment-in-relation-to-armed-conflicts>

Results

- The World Conservation Congress adopted a resolution on biodiversity and conflicts.
- The latest implementation plan for the Convention on Cluster Munitions features new environmental standards.
- Our analysis of Canadian PERAC practice and our PERAC implementation feasibility study will help inform our future work on PERAC implementation.

Beneficiaries of our services

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

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

Financial review

During 2020 CEOBS had a total income of £251,847 (2019: £195,392). The primary donor was the Norwegian Ministry of Foreign Affairs, via our partners Norwegian People's Aid, from which we received £161,014 (2019: £137,485). This was the second year of a three-year funding agreement. Significant further income of £52,500 was received from the Joseph Rowntree Charitable Trust (2019: £51,169). The charity received £397 (2019: £74) in donations, however, our main fundraising activity was not possible in 2020 due to the pandemic.

The overall expenditure for 2020 was £223,277 (2019: £181,599). This left a net income of £28,570 (2019: £13,794). Of this, £16,701 was restricted funds (2019: £6,217).

The total unrestricted income for the year was £76,372 (2019: £20,198) and the total unrestricted expenditure was £64,503 (2019: £12,621). The total restricted income was £175,475 (2019: £175,195) and the total restricted expenditure was £158,774 (2019: £168,978).

There was a transfer of £3,359 between funds, leaving the charity funds at the end of the year consisting of unrestricted funds of £26,625 (2019: £11,397) and restricted funds of £26,358 (2019: £13,016).

During the year CEOBS was successful in securing new project funding from the Knowledge Management Fund, the British Ecological Society and the Nahrein Network, and delivered a project for the Ministry for Foreign Affairs of Finland.

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

The charity has no subsidiary undertakings or funds.

Reserves

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

CEOBS is a new organisation that has operated for fewer than five years, and the COVID-19 pandemic prevented our main fundraising activity from taking place in 2020. Nevertheless, we significantly increased our reserves level in 2020: on the 31st December the organisation had free reserves of £26,625 (2019: £10,607).

Wherever possible all unrestricted funds are put towards reserves to build these up as quickly as possible. CEOBS also seeks to raise additional funds for reserves within project proposals. Our target is to add one month of running costs to our reserves every year until an ideal situation of six months of reserves is achieved. Our interim target, set in 2019 for 2020 onwards, is three months' running costs in three years. With average monthly running costs at 2020 levels, this is approximately £55,819. We are on track to meet this target having already raised 47% of it.

Plans for the future

In 2021, CEOBS will continue to work on its four core programmes: conflict monitoring and public awareness, the provisions within international law for PERAC, environmental mainstreaming in humanitarian mine action, and international advocacy. We expect international processes halted by the pandemic to begin again and create opportunities for engagement with a range of stakeholders.

Using what we have learned over the past three years, we are developing plans to expand our conflict monitoring capacity and work on the implementation of the PERAC legal framework.

Structure, governance and management

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

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

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

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

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

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

Operational decision-making

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

Related parties and relationships with other organisations

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

During the period, CEOBS worked with the following:

Research: Harvard Law School.

Projects: Norwegian People's Aid (Norway).

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

Other: We worked with Amnesty International, the Environmental Law Institute (US), PAX (Netherlands), Zoï Environment Network (Switzerland) and the Zoological Society of London on advocacy initiatives on nature and conflict. And with Harvard Law School, The HALO Trust and Mines Action Canada on advocacy on cluster munitions.

Remuneration policy for key management personnel

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

CEOBS has a Conflict of Interest Policy and Register. Trustees are required to disclose all relevant interests and register them with the Research and Policy Director and, in accordance with the charity's constitution, withdraw from decisions where a conflict of interest arises. No such situations arose during the year.

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

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

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

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

Risk management

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

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

In 2020 a risk mapping exercise was completed by the board of trustees. The resulting Risk Register is reviewed when deemed necessary by the trustees and not less than once a year. Risks are continuously assessed by the staff and trustees and reviewed at both the project and governance level, and risk management is ongoing. Actions to mitigate risks are taken at appropriate levels of the organisation.

Funds held as custodian trustee on behalf of others

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

Environmental and social policy

During 2020, the pandemic had a significant impact on CEOBS' environmental footprint, primarily through its impact on travel.

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

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

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

Our travel policy seeks to:

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

We have decided not to utilise a carbon offsetting scheme to address emissions from travel. Instead our policy is to volunteer staff time throughout the year to local environmental projects. The Calder Valley, in which we are based, is prone to flooding and in 2019 our efforts were focussed on tree and willow planting to support initiatives to address this. The pandemic reduced such opportunities during 2020, however, in the aftermath of dreadful flooding in February, members of the CEOBS team spent a day helping to clean up a local playgroup and preschool with brooms, spades and pressure-washers. We hope to resume preventative activities when conditions allow.

Statement of responsibilities of the trustees

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

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report has been approved by the trustees on 14 / 10 / 2021

Teresa Lappe-Osthege

and signed on their behalf by:

Teresa Lappe-Osthege (Trustee)

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

I report on the accounts of the charity for the period ended 31 December 2020 set out on pages 18 to 33.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

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



Date: 14 / 10 / 2021

The Conflict and Environment Observatory
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2019 £</i>
Income from:							
Donations and legacies	3	55,626	-	55,626	13,533	37,710	51,243
Charitable activities	4	20,746	175,475	196,221	-	137,485	137,485
Other trading activities	5	-	-	-	6,665	-	6,665
Total income		76,372	175,475	251,847	20,198	175,195	195,393
Expenditure on:							
Raising funds	6	-	-	-	2,245	-	2,245
Charitable activities	7	64,503	158,774	223,277	10,376	168,978	179,354
Total expenditure		64,503	158,774	223,277	12,621	168,978	181,599
Net income/(expenditure) for the year	9	11,869	16,701	28,570	7,577	6,217	13,794
Transfer between funds		3,359	(3,359)	-	(49)	49	-
Net movement in funds for the year		15,228	13,342	28,570	7,528	6,266	13,794
Reconciliation of funds							
Total funds brought forward		11,397	13,016	24,413	3,869	6,750	10,619
Total funds carried forward		26,625	26,358	52,983	11,397	13,016	24,413

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

The Conflict and Environment Observatory
Charity number 1169735

Balance sheet as at 31 December 2020

	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	14	1,680	2,519
Total fixed assets		1,680	2,519
Current assets			
Debtors	15	12,760	454
Cash at bank and in hand	-	44,579	28,128
Total current assets		57,339	28,582
Liabilities			
Creditors: amounts falling due in less than one year	16	(6,036)	(6,688)
Net current assets		51,303	21,894
Total assets less current liabilities		52,983	24,413
Net assets		52,983	24,413
The funds of the charity:			
Restricted income funds	17	26,358	13,016
Unrestricted income funds	18	26,625	11,397
Total charity funds		52,983	24,413

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

The notes on pages 20 to 33 form part of these accounts.

Approved by the trustees on 14 / 10 / 2021 and signed on their behalf by:

Teresa Lappe-Osthege

Teresa Lappe-Osthege (Trustee)

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

b Judgments and estimates

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

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

c Preparation of the accounts on a going concern basis

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

The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. Full funding is secured until March 2022 and the charity has funding applications at an advanced stage in the approval process. Should relevant funding however not be received there are sufficient reserves to operate and continue some of the work whilst giving time to secure alternative funding. The charity therefore considers itself a going concern.

Notes to the accounts for the year ended 31 December 2020 (continued)

d Income

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

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

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

e Interest receivable

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

f Fund accounting

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

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

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of fundraising events, marketing and website costs, and their associated support costs.
- Expenditure on charitable activities includes the costs of personnel and conducting research projects undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h Allocation of support costs

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

i Tangible fixed assets

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

Office and computer equipment	25%
-------------------------------	-----

j Debtors

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

k Creditors and provisions

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

Notes to the accounts for the year ended 31 December 2020 (continued)

l Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m Pensions

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

2 Legal status of the charity

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

The Conflict and Environment Observatory

Notes to the accounts for the year ended 31 December 2020 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2020 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2019 £</i>
Donations and grants	55,626	-	55,626	13,533	37,710	51,243
Total	<u>55,626</u>	<u>-</u>	<u>55,626</u>	<u>13,533</u>	<u>37,710</u>	<u>51,243</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2020 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2019 £</i>
Grants	-	175,475	175,475	-	137,485	137,485
Charitable trading	20,746	-	20,746	-	-	-
Total	<u>20,746</u>	<u>175,475</u>	<u>196,221</u>	<u>-</u>	<u>137,485</u>	<u>137,485</u>

5 Income from other activities

	Unrestricted £	Restricted £	Total 2020 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2019 £</i>
Fundraising event	-	-	-	6,665	-	6,665
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,665</u>	<u>-</u>	<u>6,665</u>

The Conflict and Environment Observatory

Notes to the accounts for the year ended 31 December 2020 (continued)

6 Cost of raising funds

	Unrestricted £	Restricted £	2020 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2019</i> £
Staff costs	-	-	-	1,553	-	1,553
Event costs	-	-	-	272	-	272
Administration	-	-	-	140	-	140
Governance costs (see note 8)	-	-	-	88	-	88
Support costs (see note 8)	-	-	-	192	-	192
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	2,245	-	2,245
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 December 2020 (continued)

7 Analysis of expenditure on charitable activities

	Total 2020 £	Total 2019 £
Staff salary costs	167,029	113,094
Other staff costs	60	5,686
Premises cost	11,725	12,628
General office and administration costs	3,663	4,900
Travel, accommodation and subsistence	2,486	11,752
Conferences and events	562	878
Marketing	200	464
Subscriptions	214	162
Consultancy	12,657	2,214
Project costs	3,701	4,457
Depreciation	742	733
Governance costs (see note 8)	6,160	7,036
Support costs (see note 8)	14,078	15,350
	<hr/>	<hr/>
	223,277	179,354
	<hr/>	<hr/>
Restricted expenditure	158,774	168,978
Unrestricted expenditure	64,503	10,376
	<hr/>	<hr/>
	223,277	179,354
	<hr/>	<hr/>

Notes to the accounts for the year ended 31 December 2020 (continued)

8 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2020 £	Support £	Governance £	Total 2019 £
Staff costs	time spent	9,939	3,769	13,708	10,811	3,702	14,513
Premises costs	time spent	1,194	356	1,550	1,850	-	1,850
General administration	time spent	279	83	362	677	-	677
Bank charges	allocated	42	-	42	132	-	132
Accountancy fees	allocated	840	1,440	2,280	-	2,400	2,400
Insurance	allocated	940	-	940	852	-	852
Online services and design	allocated	162	-	162	116	-	116
Legal and professional	allocated	504	-	504	565	618	1,183
Staff events	allocated	103	-	103	341	-	341
Trustee expenses	allocated	-	490	490	-	404	404
Vehicle expenses - admin	allocated	-	-	-	91	-	91
Depreciation	time spent	75	22	97	107	-	107
		<u>14,078</u>	<u>6,160</u>	<u>20,238</u>	<u>15,542</u>	<u>7,124</u>	<u>22,666</u>

Support and governance costs are either allocated as costs directly identifiable with the function or apportioned by staff time spent on those functions.

Normally these costs are then further apportioned to fundraising and charitable activities in proportion to their respective share of the total direct costs. Due to the Covid-19 pandemic the staff did not spend any time on direct fundraising nor were there any fundraising event costs.

Notes to the accounts for the year ended 31 December 2020 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2020	2019
	£	£
Depreciation	839	840
Grant audit fees	1,200	1,320
Accountancy fees	840	840
Independent examiner's fee	240	240
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:

	2020	2019
	£	£
Wages and salaries	163,000	116,885
Social security costs	12,460	8,580
Pension costs	5,277	3,700
	<hr/>	<hr/>
	180,737	129,165
	<hr/> <hr/>	<hr/> <hr/>

Allocated as follows:

Cost of raising funds	-	1,553
Charitable activities	167,029	113,098
Support costs	9,939	10,811
Governance costs	3,769	3,703
	<hr/>	<hr/>
	180,737	129,165
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2019: Nil).

The average number of staff employed during the period was 5 (2019: 3.8).

The average full time equivalent number of staff employed during the period was 4.6 (2019: 4.5).

The key management personnel of the charity comprise the trustees and the Research and Policy Director. The total employee benefits of the key management personnel of the charity were £40,000 (2019: £39,999).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration. Three trustees were reimbursed travel and accommodation expenses during the year totalling £490 (2019: £404).

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2019: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2020 £	2019 £
Norwegian Ministry of Foreign Affairs grant	161,014	137,485
Covid-19 CJRS grant	2,729	-
	<hr/>	<hr/>
	163,743	137,485
	<hr/> <hr/>	<hr/> <hr/>

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

13 Corporation tax

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

Notes to the accounts for the year ended 31 December 2020 (continued)

14 Fixed assets: tangible assets

	Computer equipment £
Cost	
At 1 January 2020	3,359
At 31 December 2020	3,359
Depreciation	
At 1 January 2020	840
Charge for the year	839
At 31 December 2020	1,679
Net book value	
At 31 December 2020	1,680
<i>At 31 December 2019</i>	<i>2,519</i>

15 Debtors

	2020 £	2019 £
Prepayments and accrued income	12,760	454
	12,760	454

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors and accruals	6,036	2,400
Taxation and social security costs	-	4,288
	6,036	6,688

Notes to the accounts for the year ended 31 December 2020 (continued)

17 Analysis of movements in restricted funds

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

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

Comparative period

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2019 £
Direct charitable activities					
Joseph Rowntree Charitable Trust	6,750	37,709	(44,508)	49	-
Norwegian Ministry of Foreign Affairs	-	137,485	(124,469)	-	13,016
Total	6,750	175,194	(168,977)	49	13,016

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

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

Notes to the accounts for the year ended 31 December 2020 (continued)

18 Analysis of movements in unrestricted and designated funds

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

Comparative period

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers £	As at 31 December 2019 £
General fund	3,869	6,738	-	-	10,607
Joseph Rowntree Charitable Fund	-	13,459	(12,620)	(49)	790
	<u>3,869</u>	<u>20,197</u>	<u>(12,620)</u>	<u>(49)</u>	<u>11,397</u>

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

General fund The free reserves after allowing for all designated funds

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

Notes to the accounts for the year ended 31 December 2020 (continued)

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	1,680	-	-	1,680
Net current assets/(liabilities)	24,945	-	26,358	51,303
	<hr/>	<hr/>	<hr/>	<hr/>
Total	26,625	-	26,358	52,983
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2019 £</i>
<i>Tangible fixed assets</i>	<i>2,519</i>	<i>-</i>	<i>-</i>	<i>2,519</i>
<i>Net current assets/(liabilities)</i>	<i>8,088</i>	<i>790</i>	<i>13,016</i>	<i>21,894</i>
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	<i>10,607</i>	<i>790</i>	<i>13,016</i>	<i>24,413</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>