



## CCCA – General Policy Plan

The following describes the general policies for *Stichting* Center for Climate Crime Analysis (“*Stichting* CCCA”, or “CCCA”) for the period 2020 until 2021.

### (i) CCCA’s objectives

CCCA is a non-profit organization of prosecutors and law enforcement professionals designed to support and scale up enforcement actions, other forms of litigation and advocacy against illegal activities that are relevant to climate change and human rights. According to Article 3(1) of CCCA’s Articles of Association, its objective is defined as follows: “trigger and support investigations and prosecutions of illegal activities that are associated with the emission of significant amounts of greenhouse gases; and to coordinate and support a multifaceted law enforcement and climate litigation campaign. Through these activities [CCCA] aims to strengthen and support the judiciary’s role in contributing to the global efforts to achieve the emission mitigation objectives under the Paris Agreement on Climate Change.”

CCCA is not committed to the interests of a specific target group, but instead aims to pursue a matter of general public interest.

### (ii) CCCA’s activities

CCCA uses its law enforcement expertise to strategically advise, support and coordinate NGOs, expert organizations and private citizens in their efforts to generate, preserve and collect relevant and probative information. CCCA also conducts legal and forensic analyses of information and prepares concrete case files to be shared with the competent law enforcement or regulatory authorities, or with civil society organizations in support of strategic litigation and advocacy. CCCA case files provide the information and analysis that enables the authorities and NGOs to enforce the law, to litigate and/or advocate in the global fight against climate change and human rights violations. CCCA does not replicate the work of local communities or NGOs. Rather, CCCA bridges the gap between the local communities and NGOs with access to relevant information or expertise and the law enforcement authorities and advocates hampered in fulfilling their mandate by inadequate support and lack of access to information.

### (iii) Key features of CCCA’s approach

Focus on affected communities: Each CCCA project focuses on the communities affected by climate change and human rights violations and actively involves them throughout the process. As part of its case selection process, CCCA assesses the affected communities’ needs, interests, perspectives and willingness to cooperate and participate.

Network approach: At each phase of a case, CCCA cooperates with organizations and individuals who have access to relevant information or expertise. CCCA's law enforcement experts advise, support and coordinate the activities of these organizations to build strong cases together. CCCA's ability to cooperate with the most appropriate partners on a case-by-case basis enhances its operational flexibility and cost-effectiveness in diverse contexts and regions. CCCA's network approach has a force multiplier effect: First, it enhances the effectiveness of the investigations by its partners and the impact of their investigations. It does so by focussing their collection, consolidating information from different groups, providing legal analysis of the information, and using CCCA's expertise and connections to put the right case files before the right authorities or litigation groups. Second, CCCA's approach empowers law enforcement authorities and advocacy organizations to pursue their mandates, including to address climate change and human rights violations. Law enforcement authorities or other litigation groups often lack access to high quality information and evidence that is necessary to take action. Through CCCA, its partners organizations may provide much of this information.

Innovative investigative techniques and alternative forms of evidence: CCCA explores innovative investigative techniques and relies on alternative forms of evidence, including scientific evidence, cutting edge technological evidence (such as remote sensing satellite data) and modern open source investigation techniques. While victim testimonials collected by NGOs are effective in public advocacy, judges rarely rely on privately gathered statements to establish criminal or other responsibility, and they have limited value to establish corporate responsibility for human rights violations. CCCA therefore generally does not rely on victim testimonials.

Legality: CCCA strictly operates within the framework of national laws. Although information from legitimate "whistle-blowers" can properly be accepted, the solicitation or knowing acceptance of illegally-obtained information is not consistent with CCCA's approach.

Flexibility and pragmatism to maximize impact: CCCA uses criminal law investigation and analysis techniques, but it does not only promote criminal prosecution. CCCA strategically chooses and creatively promotes both legal and non-legal mechanisms to maximise the impact and benefits for the climate and the protection of human rights. By using criminal law's stringent standards for evidence and proof, CCCA's case files can be used for all forms of judicial or regulatory enforcement, civil litigation and other forms of advocacy. This means that the enforcement of "hard law" through courts and regulatory authorities will be combined with efforts persuade corporate actors to better manage legal and reputation risks or to comply with their corporate climate, human rights or sustainability standards.

(iv) CCCA's priorities for 2020-2021

Forestry investigation: CCCA aims to attack illegal deforestation and its drivers in the Brazilian Amazon through the financial sector and through the "demand side". CCCA

identifies commercial actors outside Brazil who can influence the drivers of deforestation in Brazil and who may be forced to take action on evidence of illegal deforestation in their supply chain or among their clients. These include international corporations that invest in, insure, lend to or otherwise support corporations who are found to be involved in illegal deforestation in Brazil. It also includes international corporations that transport, import or trade in illegally sourced commodities originating from the Brazilian Amazon. The investigation for the next biennium will envisage actions under four strategic pillars: 1) regulatory actions against importers of illegally logged timber; 2) international supply chain enforcement and advocacy against commodities linked with deforestation (cattle and timber); 3) international enforcement and advocacy against financial backers of corporations involved in illegal deforestation; and 4) sanctions on networks responsible for corruption and human rights violations linked with deforestation. In addition, CCCA aims to support and empower indigenous people in their struggle against loggers and land-grabbers, who illegally invade the forests inhabited by them. CCCA plans to extend its work in the coming years to address illegal deforestation also in other geographic regions.

*Mining and coal burning related pollution and human rights violations:* Widespread use of fossil fuel is the primary cause of climate change. Although the extraction and use are generally legal, law enforcement, litigation and advocacy—if used creatively—can have an impact in reducing harmful emissions. For instance, under certain circumstances, extraction and use may cause direct illegal harm to human health, or may involve illegal activities, such as regulatory violations. In addition, pressure can be applied to major carbon polluters by attacking illegal activities that are not directly related to their extraction or use of fossil fuels. [CCCA's Cerro de Pasco Project](#) is an example for this approach. For the coming biennium, CCCA aims to replicate this approach to similar situations.

(v) *Methods of generating income*

CCCA seeks to secure the budget necessary to conduct the above activities from diverse funding sources, including: (a) *core funding*, which is particularly critical during CCCA's start-up period but will be phased out and replaced by consultancy fees over time; (b) *project funding*, which will be CCCA's main source of funding at any given time and gives CCCA access to a broad and diverse funding base; and (c) *consultancy fees*. CCCA's current funders include the [Open Society Foundation](#), the [Swedish Postcode Foundation](#) and the [Instituto Clima e Sociedade](#). To expand this funding base in the near future, CCCA is applying for funding with additional private philanthropic organizations and government institutions.

(vi) *Remuneration policy*

Consistent with Article 7(3) of CCCA's Articles of Association, “[n]o remuneration can be granted to the [Management Board](#) members. Expenses will be reimbursed to the Management Board members on production of the necessary proof. The same policy applies to members of CCCA's [Advisory Board](#) and any pro-bono expert supporting CCCA's work.

The remuneration for CCCA staff and consultants is competitive. It is commensurate to the required background, experience and skills of each staff or consultant, as well as the cost of living in the workplace of the person.

(vii) Management and use of CCCA's assets

Article 10 of CCCA's Articles of Association (Financial year and annual accounts) provides as follows:

- “1. The financial year of the Foundation shall coincide with the calendar year.
2. As at the end of each financial year the treasurer shall draw up a balance sheet and a statement of income and expenditure for the previous financial year, such annual accounts to be submitted to the Management Board, together with a report of an auditor or an accountant/administrative consultant, if the subsidizing parties so desire, within six months from the end of the previous financial year.
3. The annual accounts shall be confirmed by the Management Board. Confirmation of the annual accounts by the Management Board shall constitute a discharge to the treasurer of his or her duties in relation to the administration and management conducted by him or her.”

At the moment, the Chairperson of CCCA's Management Board—who holds both law and accounting degrees—approves all expenditures. The Secretary/Treasurer assists the Chairperson in the financial management of CCCA. At year's end, the Secretary/Treasurer generates a balance sheet and a statement of income and expenditure for Management Board confirmation. As part of the preparation of the financial statements, the Secretary/Treasurer also assesses CCCA's ability to continue as a going concern, which constitutes the basis of accounting.

Since its establishment, CCCA has made all expenditures strictly within the terms of a project budget. It has therefore not had any cash flow challenges. It also has not had any surplus of deficit and did not have to borrow any money. The entirety of our funds is restricted. About half are project funds for CCCA's Forestry Investigation.

The professional accounting firm, [Dutch Tax Advice](#) assists the Management Board in performing the accounting and bookkeeping tasks required by CCCA's Statute and in preparing the annual accounts according to the legal requirements in the Book Two, Part 9 of The Netherlands Civil Code. The Management Board has further appointed an independent auditing firm ([OAMKB Leeuwarden](#)) as its auditor for 2019.

In the future, and subject to funding, CCCA's foresees the retention of a General Program Director (Executive Director) and a Logistics and Financial Manager. For that future event, the Management Board has approved a detailed Financial Policies and Procedures Manual.