

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

England & Wales · Charity number 1088128

Details

Other names EJFCT

Status Registered

Legal form Trust

Registered 2001-08-20

Register [View on the Charity Commission register](#)

Contact

Address Environmental Justice Foundation
2nd floor
Gensurco House
3-5 Spafield Street
Farringdon
London

Phone 02072393310

Email info@ejfoundation.org

Website www.ejfoundation.org

Activities

Objects: THE OBJECTS OF THE TRUST ARE:(I) TO PROMOTE FOR CHARITABLE PURPOSES THE PROTECTION OF THE NATURAL ENVIRONMENT, THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, THE PROMOTION OF HEALTH AND THE ADVANCEMENT OF EDUCATION PARTICULARLY BY THE AWARD OF GRANTS OR OTHER MONETARY PAYMENTS;(II) TO ADVANCE THE EDUCATION OF THE PUBLIC ABOUT ALL MATTERS INCLUDING THE PRESERVATION, CONSERVATION AND SUSTAINABLE DEVELOPMENT OF THE NATURAL ENVIRONMENT AND THE CAUSES OF ENVIRONMENTAL DEGRADATION OR CONCERN; AND(III) TO CARRY OUT OR ASSIST IN THE CARRYING OUT OF RESEARCH INTO THE NATURAL ENVIRONMENT AND ECOLOGICAL SYSTEMS AND THE IMPACT ON THESE OF BOTH NATURAL AND ANTHROPOGENIC (HUMAN-INDUCED) ACTIVITIES AND TO PUBLISH OR OTHERWISE DISSEMINATE THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: EJF protects biodiversity and defends the most basic human rights to a secure environment. EJF trains and equips environmental defenders and works at the grassroots to investigate, expose and resolve

threats to the natural world. Our high-level campaigns take local issues to influential decision makers who can change global environmental governance and protection for good.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Belgium
- Brazil
- Cameroon
- France
- Germany
- Ghana
- Indonesia
- Japan
- Liberia
- Netherlands
- Philippines
- Senegal
- South Korea
- Taiwan
- Thailand
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£6,987,520	£5,945,840	£6,371,233	113
2023-12-31	£5,602,588	£5,900,633	£5,242,430	111
2022-12-31	£5,041,692	£4,518,758	£5,712,926	90
2021-12-31	£3,656,946	£2,867,150	£5,019,920	20
2020-12-31	£4,791,772	£2,715,926	£4,175,233	18

Trustees

Name	Role	Appointed
STEVE MCIVOR	Chair	
Andrew Thomas KALMAN		2012-05-09
Bob Lutgen		2019-10-10
Juliane Bettina Ruhfus		2019-07-04
Tessa Gregory		2020-12-07

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

England & Wales - Charity number 1088128

Accounts

**ENVIRONMENTAL JUSTICE FOUNDATION
CHARITABLE TRUST**

**TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Registered Charity No 1088128

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

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ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31ST DECEMBER 2024

CHARITY REGISTRATION: 1088128

TRUSTEES

Steve McIvor (Chair)
Tessa Gregory
Andrew Kalman
Bob Lutgen (Treasurer)
Juliana Ruhfus

DIRECTORS

Steve Trent - Founder - CEO
Juliette Williams - Founder - Director

PRINCIPAL ADDRESS

Environmental Justice Foundation CT
2nd floor, Gensurco House
3-5 Spafield Street
London, EC1R 4QB, UK

AUDITORS

Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street
London, EC3A 2AD

BANKING

Co-operative Bank Plc
PO Box 101
1 Balloon Street
Manchester, M60 4EP

Ebury
3rd Floor, 100 Victoria Street
Cardinal Place
London, SW1E 5JL

The Charity Bank Ltd
Fosse House
182 High Street
Tonbridge, TN9 1BE

Triodos Bank UK Ltd
Deanery Road
Bristol, BS1 5AS

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31ST DECEMBER 2024

Wise
6th Floor, The Tea Building
56 Shoreditch High Street
London, E1 6JJ

World First UK Limited
Millbank Tower
21-24 Millbank
London, SW1P 2QP

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

ABOUT EJF

OUR MISSION

Protecting people and planet.

The Environmental Justice Foundation (EJF) exists to protect our global climate, ocean, forests, wetlands, wildlife and defend the fundamental human right to a secure natural environment, recognising that all other rights are contingent on this.

EJF is a bold, informed risk-taker with a dedicated global team working in some of the toughest and most remote countries to bring attention to environmental crimes and human rights abuses that are often overlooked.

We work internationally to inform policy and drive systemic, durable reforms to protect our environment and defend human rights. We investigate and expose abuses and support environmental defenders, Indigenous peoples, communities and independent journalists on the frontlines of environmental injustice.

OUR VISION

Our vision is a world where natural habitats and environments can sustain and be sustained by the communities that depend upon them for their basic needs and livelihoods. Our campaigns aim to secure peaceful, equitable and sustainable futures.

OUR WORK

- **Investigations and filmmaking**
Our investigations and films expose threats to our natural world and grassroots communities.
- **Global campaigns**
Our strategic advocacy brings together cutting-edge research, film and investigations that leverage changes to the architecture of environmental protection and governance.
- **Grassroots empowerment**
We deliver vital support, training and equipment to environmental defenders, Indigenous peoples and investigative journalists in the Global South, helping amplify their voices to secure change.

OUR PROGRAMMES

1. PROTECTING THE OCEAN

- Securing stronger ocean governance for sustainable fisheries
- Building collaboration to conserve marine biodiversity and protected areas
- Protecting the deep ocean from mining
- Preventing marine plastic pollution

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. PRESERVING WETLANDS AND FORESTS

- Protecting critical biomes for nature, people and climate

3. SECURING CLIMATE JUSTICE

- Conserving nature's carbon stores in our ocean, wetlands and forests
- Amplifying the voices of climate refugees

4. SUPPORTING ENVIRONMENTAL DEFENDERS

- Enabling grassroots environmental activism and conservation leadership to thrive
- Building opportunities for investigative environmental journalism

OUR HEADLINE ACHIEVEMENTS IN 2024:

- Expanded investigations to end illegal fishing and human rights violations at sea, including a new programme to expose abuses perpetrated by the Chinese distant-water fishing fleet in the Southwest Indian Ocean.
- Secured major campaign successes driving systemic, long-term solutions, particularly through key breakthroughs to make fisheries more transparent than ever, including through the endorsement of a package of transparency reforms by the UK and Korea.
- Strengthened support for Indigenous peoples and local communities, helping them to monitor and manage the resources they depend on, from training small-scale fishers to combat illegal fishing in West Africa to equipping grassroots communities in Brazil's Pantanal wetland.
- Amplified the voices of those at the forefront of the climate crisis through film by telling the story of climate refugees in the Dadaab refugee camp, Kenya.
- Launched a new EU-funded toolkit targeting 15 countries in the Global South to support the sustainable management of small-scale fisheries.
- Expanded training of investigative environmental journalists in Cameroon, Indonesia, Liberia, Somalia and Thailand.
- Played a decisive role in reversing the Norwegian government's plans for deep-sea mining.
- Published our first report on climate finance, examining Taiwanese public funds and carbon emissions, resulting in significant changes to investment portfolios.
- Prevented the rollback of reforms in Thailand that would have undermined years of progress in fisheries management and its implications for marine conservation.
- Strengthened collective advocacy against the plastics crisis during the fifth Intergovernmental Negotiating Committee session on plastic pollution.
- Uncovered North Korean forced labour on the Chinese fishing fleet, and investigated illegal fishing driving migration from Senegal, with films and reports due for release in 2025.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

OUR STRUCTURE AND GOVERNANCE

EJF is an international non-profit organisation headed by EJF Charitable Trust, which was established under a Deed of Trust in June 2000 and became a registered charity in August 2001. EJF was founded by Steve Trent (CEO) and Juliette Williams (Director), who are today supported by a Senior Management Team (SMT) representing local managers and a COO with deep-held experience in Europe, West Africa, Asia and Brazil. A UK Board of Trustees is ultimately responsible for EJF's good governance, including financial controls, safeguarding and risk management and ensuring it fulfils the mission. The trustees serving during the FY2024 are listed on page 1.

As an international organisation with a unitary structure, EJF's UK headquarters generates over 95% of the global income, agrees and oversees national and programmatic budgets and enables forensic monitoring and reporting of EJF's global spending. The income and expenditures reported here reflect almost the entirety of our international operations and demonstrate EJF's exemplary impact and delivery of exceptional value for money.

By the close of 2024, EJF's global staff numbered 116 people; 29 were employed directly by the charity in the UK, representing one-quarter of the global team. Overseas, we have teams in Belgium, Brazil, Cameroon, France, Germany, Ghana, Indonesia, Japan, Liberia, Senegal, South Korea, Spain, Taiwan, Thailand and the Philippines. Our work is global, with field investigations, local partnerships and collaborative advocacy underway in many more countries. We are proud of our exceptional, dedicated global team of researchers, investigators, filmmakers, communications experts and campaigners who contribute to our vision of environmental justice.

The trustees are responsible for the charity's governance, ensuring robust processes and procedures are in place to address multiple fiduciary issues. The trustees can nominate, appoint and re-elect board members. All trustees are unpaid, and none have a beneficial interest in the charity. The Board holds regular (at least twice yearly) in-person or hybrid meetings and addresses ad hoc governance issues as they arise. EJF's structure involves the Board delegating all strategic decision-making, income generation and operational matters to the CEO, supported by the SMT. The CEO is responsible for reporting to the trustees on all operational and strategic issues, particularly regarding emerging risks, mitigations and new or updated policies. As the organisation has grown, the SMT has grown to reflect the diverse issues and geographies and optimise the expertise needed to deliver the most effective management and operational impact.

SECURING PUBLIC BENEFIT

The trustees and senior leadership ensure adherence to Charity Commission guidance concerning public benefit. This trustees report details EJF's beneficial impact on environmental protection and associated human rights and livelihoods. These are detailed throughout the report and arise from our thorough research and field investigations, filmmaking, strategic advocacy, and our programmes with grassroots communities, conservationists, and others who share our vision. Our films, reports, briefings and other communications reach strategic audiences, creating and sustaining change. EJF's programme to deliver training, equipment and support to environmental defenders and journalists contributes to a stronger civil society that can better protect the natural world and hold 'truth to power'. The public benefits are not unreasonably restricted in any way, nor is there any harm arising from the aims and activities.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

MANAGING OUR RISK

EJF uses proactive, actionable, integrated and wide-ranging risk management in all aspects of our work in the UK and internationally. The SMT leads with direct, informed oversight of risks and the Risk Register plots potential risks against their probability, priority and impact, identifying internal controls and other mitigation measures and responsibilities. Risk management is a standing item in SMT meetings; the SMT and trustees undertake additional, ad hoc discussions when new or strengthened risks are identified, for example, to mitigate cyber-attack risks. Our approach ensures appropriate systems and procedures are in place to reduce core internal risks and the highest levels of integrity, transparency and efficiency in reducing or eradicating risks.

RISK	MITIGATION MEASURES
<p>Finance</p> <ul style="list-style-type: none"> - Unforeseen falls in income due to changes in funder circumstances or priorities - Reserves fall below the agreed levels - Fraudulent activity - Ability to track and report on funds, grants and spends against budgets is not able to keep track of increasing complexity between funding lines and programmes 	<ul style="list-style-type: none"> - We plan for income over three-year timeframes, tracking budgets accordingly and ensuring there is an agreed plan where income is known to decline or cease at grant end. - Unrestricted reserves are scrutinised in monthly management meetings to maintain agreed levels. - We have sound financial controls and policy in place, including multiple approvals of expenditures and tight controls on foreign transactions and reporting. Income and budgets are carefully monitored and controlled by EJF HQ. - EJF has a zero-tolerance approach to fraud, conveying this expectation to all offices and partners. - A new finance system, scheduled for implementation in early 2025, will further strengthen controls over expenditure approvals and enable real-time grant monitoring and budget tracking.
<p>Staff safety and security: 'risk-taking' in investigations and field programmes is essential but challenging</p>	<ul style="list-style-type: none"> - EJF exceeds its duty of care to staff by providing training including, as appropriate, at-sea and first-response medical training. Personal safety equipment is provided to staff and shared as appropriate with beneficiaries. - Detailed risk assessments– including expert local guidance–are required before any overseas trip or field travel is approved. - Security, risk assessment and medivac service is provided through Global Guardian, and expert advice and support is provided as needed. - Comprehensive health and travel insurance and bespoke in-country support are reviewed to ensure exemplary options are always provided.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

Legal action	<ul style="list-style-type: none"> - Films, reports and materials are fact-checked by a designated team member, peer reviewed and, where appropriate, reviewed by lawyers. - A fund is in place for legal reviews. - Staff will be further trained to understand the risks of strategic lawsuits against public participation (SLAPP cases).
Cyber-attacks and data loss	<ul style="list-style-type: none"> - All staff are provided with the cyber security policy, appropriate paid-for security software and routine back-ups to cloud platforms and/or off-site hardware for assets. - In 2024, we underwent a cybersecurity review by a specialist company that attempted to 'hack' our accounts and searched for sensitive material on the 'dark web'. Their recommendations are being implemented in early 2025.
Safeguarding (EJF or partner organisation)	<ul style="list-style-type: none"> - EJF has a zero tolerance policy for any safeguarding violations by or to EJF staff or partners, or the beneficiaries and communities we work within. The policy is regularly reviewed and updated, most recently following an independent review of its implementation in our offices with the largest field operations. - Guidance within the SMT ensures that all staff and partners understand that safeguarding is fundamental throughout every aspect of EJF's work at every level, without exception. - A whistle-blowing policy is in place, and appropriate dedicated contacts are provided for whistle-blowers anonymity.
Departure of key staff threatens programme delivery	<ul style="list-style-type: none"> - New recruitment and induction protocols continue to be improved alongside a strengthened work culture for staff. - Staff benefits, training and incentives. - Succession planning and internal training and promotion is underway to reduce risk from staff departures.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

BUILDING A DIVERSE, EQUITABLE AND INCLUSIVE GLOBAL TEAM

At the close of 2024, EJF employed 30 staff on the UK payroll and a further 83 in our country offices; 53 staff are female and 60 are male.

Our mission is to protect the natural world and associated human rights. Underrepresented and marginalised people and communities are fundamental to our approach to environmental protection: we engage with and empower local communities and build their participation to protect the natural environment and sustain their grassroots livelihoods. Our working culture, internally and externally, embraces diversity, equity and inclusion (DEI).

We recognise the value of an inclusive approach and the contributions that many varied experiences and perspectives bring to our local, national and global teams and network. Our DEI culture strives to ensure that all team members' contributions are recognised and valued, their talents and aspirations are nurtured, and they are supported to achieve their potential. We strive to recruit from underrepresented groups and communities, diverse races, ethnicities, religions, abilities and education, genders, and sexual orientations.

We are proud that all our overseas staff members are drawn from the local workforce and our programme delivery is strengthened by this deep local expertise, insight and experience. We support and develop regional and national talent, aiming to enhance national capacity and enable grassroots activism to thrive in the long-term. Our SMT includes representation from four continents.

We recruit staff, without prejudice or discrimination, applying equitable and inclusive terms and build equity, offering career progression, training and personal development opportunities. We aim to excel as an engaged, open and supportive employer. We want to provide fairly paid, long-term positions that nurture an inspired, motivated professional team working to secure environmental justice. We aim to employ the most able and committed staff, working hard to enable their success and deliver the greatest possible long-term positive impact.

BUILDING SUSTAINABILITY INTO ALL THAT WE DO

Our campaign activities leave a footprint in the form of energy and resource demands arising from unavoidable travel, energy usage, equipment provision and printing, amongst others. Our [Sustainability Policy](#) provides comprehensive, detailed guidance to recognise and reduce our carbon footprint and show leadership across our work culture, travel, offices and finance and investments.

In 2025, we will launch a process to ensure our carbon offset is invested in proven, locally-led projects that are recommended to EJF, rather than through a commercial third-party, and deliver true value-added for grassroots communities, nature-based solutions and renewable energy.

INCOME FOR IMPACT – FUNDRAISING POLICY

Most of EJF's income comes from private philanthropy (77%) and government grant-making (20%). The remainder comes from donations, sales and special events and investment income (3%).

Our fundraising is led by the leadership and Senior Management Team. We have built trusted relationships with multiple long-term donors, and our work and impact on the natural world speak for themselves. EJF never employs professional fundraisers, external fundraising agencies, or contractors, nor do we have direct marketing appeals (advertising, mail, or in person) or undertake public fundraising such as street collections. We are registered with the Fundraising Regulator and follow the code of Fundraising Practice.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

Our growth strategy aims to double our income in the next 5-year period, to diversify our funding sources and increase the proportion of unrestricted and multi-year funding to plan long-term while also being able to respond to emerging opportunities. We conduct due diligence and never accept funding that could compromise our independence or integrity. We will protect EJF's reputation, encourage transparency and enhance public trust and confidence in our work, impact and value for money.

SUPPORTING PARTNERS – GRANT MAKING POLICY

On occasion, EJF awards grants to strategic and implementing partner organisations. We act as the fiscal sponsor for both government and philanthropic-funded civil society coalitions in the EU, Ghana, Korea and the UK. We are also increasingly making small grants to small organisations on the front line of efforts to combat environmental injustice in the Global South. All grants require due diligence checks, a written sub-grant agreement and regular reporting from the recipient.

THANK YOU TO OUR FUNDERS AND SUPPORTERS

EJF is deeply appreciative of the support from private and statutory funders and the generous contributions from individuals and businesses who share our vision for a better world where people and nature can thrive.

IN 2024, OUR FUNDERS INCLUDED:

Arcadia Fund
Bloomberg Ocean Fund
Dropbox Foundation
Dunn Family Charitable Fund
Fisheries Governance Project
Global Fishing Watch
Gordon and Betty Moore Foundation
Humanity United
Meridian Institute
Norwegian Agency for Development Cooperation (NORAD)
Norwegian Retailers Environment Fund
Neighbourhood Development and International Cooperation Instrument (European Commission)
Oak Foundation
Oceankind
Oceans 5
CAF America
Paul M. Angell Family Foundation
Tara Climate Ltd
The Rufford Foundation
The Waterloo Foundation
US State Department
Walton Family Foundation

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report and accounts for the year ending 31 December 2024. The accounts have been prepared following the accounting policies set out in note 1 to the accounts and comply with the charity trust deed dated 29 June 2000 and all applicable laws and regulations.

INCOME: £6,987,520

EXPENDITURE: £5,945,840

YEAR END BALANCE Total Available funds: £6,371,233

RESERVES

The trustees together with the CEO and Director closely monitor and assess expenditures to establish an appropriate amount for the reserve to ensure EJF's ongoing financial and operational security particularly in line with the charity's growing programmatic commitments. The reserve for 2025 will stand at £3 million, representing approximately six months of core operational costs.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

THE YEAR IN NUMBERS

14 campaign reports

11,500+ report viewings online in over **130** countries

8 major investigative films produced

10 policy briefings and recommendations

2,045 mentions of EJF in the media

Thailand: 59 tonnes of discarded fishing gear retrieved from the sea | **\$19,900** generated for communities

Indonesia: 10 investigative journalists trained and **8** articles published | **9.2** tonnes of discarded fishing gear retrieved from the sea | **\$4,500** generated for communities

Thailand, Indonesia and Philippines: 520+ interviews with migrant fishers

Somalia: 4 articles on illegal fishing and coastal protection published by trained journalists

Taiwan: 3 illegal fishing vessel alerts submitted to Taiwan Fisheries Agency

Senegal and Cameroon: 17 illegal fishing vessel alerts

Liberia: 91 fishermen trained in our DASE app to document illegal fishing | **70** fishermen trained to conduct at-sea rescues, and **23** lives saved | **960** women benefited from Village Savings and Loans Associations | **\$115,000** saved by VSLAs

Ghana: 467 fishing community voices drive improvements to fisheries bill

Brazil: 50+ Indigenous firefighters trained to use drones | **597,000** hectares of native grasslands, flooded savannas and forests protected

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

OUR WORK: PROTECTING THE OCEAN

Our ocean is the 'blue beating heart' of our planet. It covers 70% of the Earth's surface and contains tremendous biodiversity of over 240,000 known species. It produces more oxygen than all of the world's forests, and billions of people rely on marine resources for their food and income. The ocean also plays a crucial role in our fight against climate change by absorbing vast amounts of greenhouse gas emissions, helping prevent the worst impacts of our addiction to fossil fuels.

We know the ocean holds priceless value, and yet we continue to abuse it through illegal fishing and overfishing, plastic, chemical and noise pollution, and climate change. In 2023, we released a [Manifesto For Our Ocean](#), which set forth a path to protect our seas. Our commitment to this irreplaceable ecosystem remains steadfast.

Our ocean programme is centred around investigations and grassroots partnerships that expose illegal fishing and human rights violations at sea and drive systemic, durable policy-led solutions to combat these abuses. We work closely with coastal communities and local organisations who are directly impacted by illegal fishing and share their stories on the international stage to push for meaningful change. With a grassroots-led mindset, our investigations generate evidence that we share with influential authorities to secure stronger protection of the marine environment and greater transparency in the global seafood supply chain.

In addition to our investigative campaigns, we envision a future where marine resources are protected and managed by the communities who rely on them for their livelihoods. We believe in local governance and participation. Many coastal communities understand fishing to be an integral part of their self-identity and culture, and the value of local resources is most deeply understood by the communities that need them.

We are also dedicated to protecting the biodiversity and ecological value of our ocean from surface pollution and harmful operations in untouched environments. This includes reversing the marine plastics crisis to restore our ocean's health, and protecting the deep ocean by fighting industrial deep-sea mining and calling for a global moratorium on this destructive industry.

In 2024, our ocean programme was active in important fishing nations and those affected by global fishing fleets, including Cameroon, Ghana, Indonesia, Liberia, the Philippines, Senegal, Taiwan, Thailand and South Korea. Our programme also spanned significant seafood markets, such as the EU and UK, Japan and the US, pushing for stronger oversight of imports and leveraging action for legal, sustainable seafood value chains.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31ST DECEMBER 2024

EXPOSING AND ENDING ILLEGAL FISHING AND HUMAN RIGHTS ABUSES AT SEA

Since the start of industrial fishing in the early 1950s, 90% of the world's large ocean fish have been lost and over one-third of global fish populations are overfished. Over 3.5 billion people around the world rely on fisheries for food and income, but illegal, unreported and unregulated (IUU) fishing practices are threatening these resources. Unsustainable and illegal practices - such as overexploiting resources, killing protected species and operating in protected areas and without licenses - jeopardise global fish populations and destroy marine ecosystems.

IUU fishing accounts for one in every five fish caught, and illicit fish catch trade costs the global economy between [US\\$26 billion and US\\$50 each year](#). Importantly, destructive and unsustainable fishing practices threaten more than just wildlife populations: these practices have allowed for an environment of violence and human rights abuses for workers aboard vessels.

For over a decade, we have been working to expose and end illegal fishing practices, increase transparency in global seafood supply chains and advocate to protect the rights of workers. Our investigations combine compelling interviews with fishers, remote vessel tracking and analysis of the true beneficial owners of fishing fleets, mapping seafood supply chains and grassroots intelligence. In 2024, we shared evidence from several major investigations with lawmakers, prompting immediate interventions.

THE IMPACT OF ILLEGAL ACTIVITY ABOARD CHINESE FISHING FLEETS

Our intelligence on illegal fishing and human rights abuses by Chinese distant-water fleets informed government actions.

In April, we published a major [report](#) and [film](#), *Tide of Injustice*, on the systematic illegal fishing and human rights abuses by Chinese distant-water fleets in the Southwest Indian Ocean (SWIO). EJF interviewed 44 migrant crew members, who talked of the grave human rights and environmental violations perpetrated by the fleet: 100% of fishers we interviewed reported abusive working and living conditions, 80% reported shark finning (removing the valuable fins and discarding the remainder of the animal's body) and 59% reported the deliberate capture and/or injury of vulnerable marine megafauna such as dolphins and turtles.

Our investigations showed how these abuses are seemingly endemic across the Chinese distant-water fishing (DWF) fleet, uncovered on every vessel, in all geographies and every jurisdiction. Out of the 138 Chinese DWF vessels authorised to operate in the SWIO in 2023, our investigation found that 95 are longliners targeting tuna and tuna-like species. Of the 95 longliners, 47% are linked to cases of illegal fishing and/or human rights abuses. Between 2017 and 2023, interviewees reported four crew deaths on board the longliners.

We briefed senior government officials on our findings, including the Director for Ocean Policy at the White House Council on Environmental Quality in the US and others in President Biden's Executive Office, the US State Department's Deputy Assistant Secretary for Ocean, senior EU Commission officials and the Korean Vice Minister of Fisheries. The European Commission responded to the intelligence we shared by asking for detailed information to inform their bilateral dialogue with China on IUU fishing.

IMPACT: The evidence from our investigation is being used by a wide range of US Government agencies to inform their work combating illegal fishing and by EU Member States to target inspections of seafood caught by Chinese distant-water fleets.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31ST DECEMBER 2024

Major news coverage of our report included [POLITICO](#), [The Economist](#), [World Politics Review](#) and [Spiegel](#). We will continue our investigations into the Chinese fleet, widening the scope to include the significant problems that unregulated squid fisheries create across the high seas.

FROM INVESTIGATIONS TO IMPACT

Our investigations unmasked illegal fishing and human rights violations across the world.

In March, we published an investigation on the Zhejiang Ocean Family company (ZOF), which accounted for nearly 15% of all Chinese tuna production in 2020 and feeds global seafood supply chains, including Japan's. We found that 12 vessels ZOF owned or chartered were systematically engaging in different forms of illegal fishing and human rights abuses. The report, [Zhejiang Ocean Family \(ZOF\) Co Ltd and Its Fishy Business](#), illustrated the company's trade with four major Japanese companies. Coverage of our findings included the [Financial Times](#), [Le Marin](#) and [RFI](#).

IMPACT: ZOF's Dolphin Safe certificate from the Earth Island Institute was removed after the report was published, leading to several Western retailers ending purchases from the company.

IMPACT: Our advocacy resulted in one major Japanese company confirming it will remove ZOF from its supply chain by April 2025.

In November, we released a report, [Walls of Death](#), which examined the widespread illegal use of driftnets by Moroccan vessels in the Alboran Sea. Our investigators spent time on the Alboran Sea, finding these nets target species such as swordfish, whose population is critically endangered in the Mediterranean, and cause high levels of bycatch including endangered species like sea turtles and sharks. We directed our recommendations to end illegal driftnet use to the Moroccan government, the EU, the International Commission for the Conservation of Atlantic Tunas and the General Fisheries Commission for the Mediterranean. [Telquel](#) and [Le Desk](#) were among the outlets who covered the report.

IMPACT: Morocco and Spain expressed their willingness to engage with EJF to discuss our findings and explore pathways forward.

Our detailed investigations can sometimes take years to see results. In 2020, we detected vessels associated with Senegal illegally fishing in the Atlantic Ocean. Ultimately, we uncovered a Senegalese company operating vessels linked to a large-scale illegal fishing network supplying international markets.

IMPACT: Senegal announced it had imposed a US \$1.3 million fine for fisheries violations. Our findings prompted sanctions in Taiwan, investigations in China and fisheries reforms in The Gambia.

NATIONAL PROGRAMMES

Ghana: 'Saiko' is the Ghanaian name for illegal fishing involving foreign trawlers targeting the staple catch of small-scale canoe fishers, selling what is in effect 'stolen fish' back to local communities at a profit. While illegal, with violators facing a fine of up to US2 million, the thriving trade still threatens ocean ecosystems and community livelihoods. In 2024, our team in Ghana uncovered a plot to revive the 'saiko' fishing trade and immediately alerted the authorities.

IMPACT: Following our alert to authorities, illegal 'saiko' fishing activity was halted and four vessels had their licenses suspended.

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Cameroon: In November, we released a new, in-depth investigation that uncovered illegal fishing and poor onboard working conditions in Cameroon. We submitted evidence to authorities and published a briefing, [Inside Cameroon's Waters](#).

IMPACT: Authorities issued official warnings against the cases we reported.

The Philippines: Our investigators gathered multiple testimonies from Filipino fishers who endured extensive working hours, physical and verbal abuse and witnessed illegal shark finning and wildlife killing. We released a [film](#) in December, and the accompanying report will be released in 2025.

HARNESSING EU AND US MARKET INFLUENCE

Our global advocacy teams leveraged influence from key markets to combat IUU fishing and prevent human rights violations at sea. In the EU, the European Commission and other EU agencies used our information to act against illegal fish imports and promote global fisheries governance.

IMPACT: For the first time, informed by our investigations, the European Union raised the issue of human rights abuses in the fisheries sector in high-level dialogues with China.

We engaged with US government agencies to support regulatory measures addressing illegal fishing and human rights abuses linked to seafood imports.

IMPACT: In September, based on EJF's evidence, the US National Oceanic and Atmospheric Administration announced US port bans to vessels flagged by China and Senegal.

We also collaborated with the US Office to Monitor and Combat Trafficking in Persons to support regulations addressing illegal fishing and related human rights abuses. Our findings were prominently featured in the US Department of Labor's 2024 List of Goods Produced by Child Labor or Forced Labor.

PROMOTING TRANSPARENCY AND TRACEABILITY IN GLOBAL SEAFOOD SUPPLY CHAINS

Seafood is the most significant globally traded food commodity. The absence of transparency and accountability within the sector enables illegal fishing and labour rights abuses, as well as mismanagement and unsustainable, inequitable access to marine resources, fraud and corruption.

We need clear 'net to plate' policies and governance measures that properly regulate fishing activities and supply chains. These will underpin fisheries transparency and accountability and change the conditions that allow illegal fishing and other abuses to thrive unchecked. Recognising this, we advocate for transparency on several fronts. The [Coalition for Fisheries Transparency](#) is a global network of civil society organisations advocating for stronger governance. Together with ClientEarth and Open Seas, EJF is spearheading the Coalition's work in the UK. Additionally, as part of the [EU IUU Fishing Coalition](#), we work with Oceana, The Nature Conservancy, The Pew Charitable Trusts and WWF to fight IUU fishing in the EU and globally by promoting transparency, accountability and advocating for measures to detect and prevent illegal practices. Guiding our efforts, the [Global Charter for Fisheries Transparency](#), published in 2023, sets out 10 principles to achieve greater transparency and sustainability in the fishing sector. This year, our teams and partners were pleased to see multiple jurisdictions take crucial steps toward increasing transparency in their fisheries governance.

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OUTPUT: We published a report in May, [Evaluating Fisheries Transparency in Six Southwest Indian Ocean Nations](#), which assessed fisheries transparency in Comoros, Madagascar, Mauritius, Mozambique, Seychelles and Tanzania.

CHAMPIONING TRANSPARENCY POLICY REFORMS

EU: We made substantial progress in our advocacy for transparency reforms within the EU, notably with the adoption of new rules for fisheries control that reflect several transparency measures.

IMPACT: In the most significant EU fisheries reform in a decade, the EU adopted revised Fisheries Control and IUU Regulations in January. This development enables the EU to fulfil its international obligations more effectively as flag, coastal, port and market state. EJF's evidence of IUU fishing and human rights abuses was applied to show decision-makers the utility of greater transparency.

Some of the key changes to the EU IUU Regulation were an improved catch certificate system to strengthen seafood traceability, and more robust port state measures to ban seafood from so-called "red-carded" countries entering European ports. In a new designation, fishing using forced labour is also now considered to be a serious infringement of the Regulation.

IMPACT: The new policy had immediate effects: several ships previously flying "flags of convenience" have changed their flags to maintain access to the EU. This supports principle 4 of the Charter for Fisheries Transparency, which calls for an end to "flags of convenience".

France: We signed an MOU with France's Ambassador for the Oceans and Special Envoy of the President of the Republic for the UN Ocean Conference (UNOC), to be held in Nice in June 2025. This makes EJF an official partner of the Conference and will help give our goals a stronger profile.

Spain: We helped to shape a new law on IUU fishing. The growing recognition of our expertise has led to invitations to meet with legislators and contribute to public consultations, ensuring our priorities, including beneficial ownership, transparency and an effective sanctioning regime, are reflected in law.

UK: In October, the UK government gave its support for the Global Charter for Fisheries Transparency principles:

QUOTE: "[The government] welcomes the broad principles set out in the Global Charter for Fisheries Transparency and sees considerable merit in its objective of improving transparency and accountability in global fisheries governance and management."
- Daniel Zeichner, MP, Minister of State, DEFRA.

Thailand: Over the past seven years, EJF has led a tough campaign to reform Thailand's fisheries, securing notable wins. Proposals by the newly-elected Royal Thai Government threatened to undermine that progress, compelling us to act fast and rally support with our local partners. In November, EJF's CEO and regional head met with the Thai Foreign Minister and other senior ministers to advocate for protections against illegal fishing in this critical export-led industry.

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IMPACT: Our local team led a dynamic advocacy campaign to safeguard hard-won reforms. To date, despite determined lobbying from industry, EJF's advocacy has secured 12 of 17 Articles, preventing a rollback that would have been disastrous for Thailand's fishing industry and marine environment.

South Korea: In April, the South Korean government publicly endorsed the Charter for Fisheries Transparency at the Our Ocean Conference.

IMPACT: South Korea's revised law governing fishing boats operating in foreign waters includes all key elements of our recommended benchmarks.

Taiwan: EJF was invited to join a Taiwanese government working group to review and make recommendations on fisheries laws.

IMPACT: Cameroon adopted the long-awaited Fisheries and Aquaculture Law in December. EJF had worked tirelessly with authorities, sharing our expertise and helping to develop a robust legal framework aligned with the Global Charter for Fisheries Transparency. The government also published an updated list of authorised fishing vessels sharing information and building transparency.

IMPACT: In Senegal, the critical need to reform the fishing sector was underscored by the European Commission issuing an illegal fishing warning in May, partially informed by EJF's investigations. The Ministry of Fisheries also finally released a list of industrial vessels authorised to fish in Senegalese waters, as well as an official communication on IUU fishing sanctions and the number of fines to be collected.

Ghana: Our team brought together several local fisheries organisations to review the new draft fisheries law, advocating for transparency and beneficial ownership declarations by industrial vessel operators. Our support included strategically engaging the Parliamentary Select Committee on Fisheries to scrutinise the fisheries bill, which will help to ensure it will be effective and support local fishers and coastal communities.

QUOTE: "Our voices will be heard, thanks to your efforts consulting us on the review of the Fisheries Act."

- Samuel K Agbofah, SPCC Chairman, Volta Region

PROTECTING MARINE ENVIRONMENTS FROM DESTRUCTIVE 'BOTTOM TRAWLING'

Bottom trawlers have discarded over 400 million tonnes of untargeted marine life overboard over the past 65 years.

As part of our commitment to conserve and restore ocean habitats, we campaign for marine protected areas, zones designated for special protection because of their high biodiversity values, and for their proper legal protection from destructive fishing. We currently prioritise investigations and advocacy to end destructive 'bottom trawling', which involves dragging heavy weighted fishing nets over the seabed, catching everything in the net's path and severely damaging seafloor habitats. By reducing fish populations and undermining the habitats that are the very foundation of marine biodiversity, bottom trawling drastically impacts the livelihoods of small-scale fishing communities.

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We released *Scourge of the Seas*, a [film](#) and [report](#) that reveals the damaging ecological impact of bottom trawling in Thailand. Our advocacy encourages the Royal Thai Government to phase-out the harmful practice.

In the EU, we advanced our campaign against bottom trawling by focusing on the power of law in driving change. In October, EJF and our French partner Défense de Milieux Aquatiques (DMA) agreed to launch legal action in 2025 against the French government for failing to ban bottom trawling in MPAs.

FURTHERING POLICIES THAT PROTECT FISHERS' RIGHTS

Our global advocacy teams have also been championing policy reforms to protect workers from the human rights abuses enabled by illegal fishing. This year, we saw advancement on several international policies aiming to safeguard these human rights:

IMPACT: In Indonesia, our team worked with the government to secure a landmark Constitutional Court verdict recognising migrant fishers and ensuring their inclusion under legal protections.

IMPACT: In the EU, a regulation was adopted in November, banning products made with forced labour. Our documentation of illegal fishing and human rights abuses provided supporting evidence throughout the processes, demonstrating the need for stronger protections.

IMPACT: In Taiwan, as part of the implementation of the Fisheries and Human Rights Action Plan, over 300 Taiwanese distant fishing vessels installed CCTVs onboard.

IMPACT: In South Korea, the government announced a plan to improve conditions for migrant workers on distant-water fishing vessels, which, amongst other points sets a maximum voyage length of 12 months and creates an online grievance system for migrant crew.

We have also been advocating for labour protection standards through the ratification and implementation of C188, a legal convention to secure decent working conditions for fishers. We work closely with Thai labour organisations and with stakeholders in the Philippines and Indonesia to focus on C188's ratification and implementation.

IMPACT: After 7+ years of advocacy and consultation with EJF, the Taiwan Ministry of Agriculture finalised the draft of the C188 Implementation Act.

ADVOCATING FOR SUSTAINABLE AND FAIR FISHERIES GOVERNANCE

Coastal communities in West Africa are severely impacted by illegal fishing. Around 37% of all fish in the region is caught illegally, affecting jobs and food security. In our focus countries, for example: in Ghana, the sector employs over 2.7 million people; in Liberia, small-scale fisheries account for up to 10% of the GDP; and in Liberia, around 80% of people are dependent on fish for protein. These communities are the custodians who can protect vital marine resources and ecosystems that are the foundation of local livelihoods. We aim to empower them.

EJF works to secure legal, sustainable and equitable fisheries in the Gulf of Guinea region. We promote inclusive grassroots participation in the governance and co-management of marine resources.

"It is in my interest to protect my own waters because it is the sea we live by."
James Wollor, Chairman, Grand Cess MCS team, Grand Kru County

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SUPPORTING LOCAL PARTICIPATION AND GOVERNANCE

We leverage our 'DASE' smartphone app, which enables small-scale fishers to routinely gather and share evidence against industrial vessels fishing illegally. In September, we launched a new EU-funded [Global Toolkit for Participatory Fisheries Governance](#) to support the sustainable management of small-scale fisheries. Our project builds localised capacity and technical skills that help establish participatory surveillance and governance. The Toolkit will be rolled out across 15 countries over the next 3 years, reaching many more remote fishing communities and supported by complementary actions delivered through our growing ocean and environmental defenders programmes.

REACH: In 2024, we trained 91 fishermen in Liberia to use DASE, and extended the reach to 50 communities in Ghana, two pilot sites in Cameroon and eight new sites in Senegal.

IMPACT: In Senegal, 2,143 images were submitted, capturing data from community surveillance at sea and onshore patrols. This led to dozens of warnings for violations of conservation rules.

"We are grateful for the intervention of EJF, especially with the development of the Dase app, which allows fishers to capture evidence while at sea. We fully support its implementation and plan to educate our fishers on how to use it, with the goal of ensuring widespread adoption."
Nii Odarmetey, Chief Fisherman of Tema, Ghana

In Liberia, complementing our training for fishers to report illegal fishing, we collaborated with the National Coast Guard and National Fisheries and Aquaculture Authority to train fishermen to conduct at-sea rescue missions.

IMPACT: This year, 23 lives have been saved by at-sea rescue missions in Liberia, helping to strengthen community 'buy-in' and engagement with our programme to build community co-management and combat illegal fishing.

INCREASING GENDER REPRESENTATION AND FINANCIAL FREEDOM

We also help establish co-management associations (CMA) that provide the formal footing, processes and structures to enable community engagement in decision-making and help ensure that marginalised groups have their needs heard. Within this, we are committed to uplifting a critical group: women. In Liberia, for example, women represent over half of the fisheries sector and our work recognises the need for women to be included in all levels of decision-making.

IMPACT: Our work has boosted leadership opportunities for women, contributing to an increase in their representation in CMA governance from 17% to at least 50%.

Beyond local governance, we are promoting alternative livelihood options for small-scale fishing communities, with projects that help diversify local economies and reduce dependence on fishing. In December, we published a report under the EU-funded Communities for Fisheries (Liberia) project, [Unlocking Opportunities](#). The report identifies potential alternative and supplementary livelihoods for Liberia's coastal communities, and provides practical solutions to reduce dependency on marine resources while offering fish workers a pathway to financial security.

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In Liberia and Ghana, we have established Village Savings and Loan Associations (VSLAs) to help women strengthen their income resilience. In August, we published [an evaluation](#) of the impact of VSLAs in Liberia's coastal communities. Since 2021, EJF has trained 960 women fishmongers and processors in VSLA concepts and processes in Liberia. The assessment found that the VSLAs have been an effective tool for organising women and providing financial independence.

QUOTE: "I went to my VSLA women and I said, look, we are sitting down and only men are coming up for positions, so women need to be a part of it. The women too depend on the sea, so we need to help the men to work together to manage the resources."

- Gballeh Dueh, CMA Treasurer and VSLA Co-Chair, Grand Cess, Grand Kru County, Liberia

In celebration of International Women's Day, our CEO Steve Trent wrote an [op-ed](#) for Oceanographic Magazine about our work supporting gender inclusion in Liberia's small-scale fisheries.

IMPACT: In Liberia, as of this year, 960 women benefit from VSLAs. In 2024, they saved over US\$115,000, increasing financial access for women to support their fishing businesses and families.

IMPACT: In Ghana, we worked with partner organisations to initiate over 30 VSLAs, supporting around 900 women and equipping them with the skills needed to increase their financial freedom.

PROTECTING THE DEEP SEA FROM MINING

We are campaigning to protect the deep-sea, or ocean areas below 200 metres. This vast expanse covers two-thirds of the seafloor and makes up over 95% of the Earth's biosphere. Beyond its rich biodiversity and cultural and ecological value, it also plays a significant role in global climate regulation.

Despite the need to protect its delicate environment, the deep-sea has attracted those seeking to extract valuable metals and minerals. Deep-sea mining (DSM) threatens fragile marine ecosystems, biodiversity and vital carbon stores in the ocean's depths. We don't know enough about the extent of the risks presented by such ventures, but we do know it would likely be devastating.

QUOTE: "We're seeing from science about severe, irreversible damage that deep-sea mining can cause. Indigenous peoples and communities that are closer to the ocean will be the ones to be more impacted and first impacted."

- Astrid Puentes Riaño, UN Special Rapporteur on the human right to a clean, healthy environment, in an [interview](#) with EJF.

We advocate for a global moratorium on DSM because of the risks to the fragile ecosystem and its value to biodiversity and climate protection. During an EJF interview, UN Special Rapporteur Astrid Puentes delivered a forceful rejection of DSM, calling for a global "moratorium or ban" to prevent irreversible environmental damage and systemic injustices. This year, we made significant headway in our campaign to stop DSM and strengthen global opposition to this industry, consolidating our position as a leader in the movement.

IMPACT: We played a decisive role in preventing the first commercial DSM operations in an industrialised country. We worked with local NGOs to reverse the Norwegian government's announcement that would have enabled DSM to begin in its national waters in 2025.

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In September, we published our landmark report, [Critical minerals and the green transition: do we need to mine the deep seas?](#), which has become a global reference point. The report critiques the flawed arguments that deep-sea mining is needed for the clean energy transition. [BBC](#), [The Times](#) and [The Guardian](#) were among the outlets that covered our findings.

This briefing followed 2024's [Towards the Abyss](#) report and [film](#) on the threats posed by DSM. We will continue our advocacy on this issue next year, expanding our research and countering the fledgling industry's claims that DSM is necessary to transition to green energy.

REVERSING MARINE PLASTIC POLLUTION

Plastic pollution ends up everywhere - in our soil, air, ocean and even in our bodies - presenting a serious risk to both human and environmental health. The production of plastic is also responsible for the release of billions of tonnes of greenhouse gases each year, contributing to our growing climate crisis.

The majority of the plastic produced is ultimately discarded in our oceans, disturbing marine ecosystems. Each year, over 10 million tonnes of plastic end up in the ocean. In the fishing industry, abandoned or lost 'ghost' fishing gear poses a massive threat to marine wildlife, entrapping animals and enveloping sensitive seafloor habitats.

Led by EJF teams in Asia, our programme tackles the marine plastics crisis by targeting all stages of its lifecycle. Our Net Free Seas (NFS) project engages communities in Thailand and Indonesia in the collection, cleaning and storing of abandoned nylon fishing nets, which are sent to recyclers and formed into new products, generating income for the communities we partner. In April, [Reuters](#) published an article on the project.

IMPACT: In Thailand, Net Free Seas led to 59 tonnes of nylon fishing gear being removed from the ocean, generating over \$19,900 income for local communities engaged in the project. In Indonesia, 9.2 tonnes were recycled, bringing \$4,500 to the participating communities.

Our Bottle Free Seas (BFS) project targets reductions in the number of single-use plastic bottles in Thailand. The project installs water refill stations across Bangkok, an initiative supported by 90% of the citizens we surveyed in the city. The project marked its first year in August, and in partnership with the Refill Bangkok Network, we aim to establish over 2,000 new stations in 2025. We published a project [report](#) in November to support the replication of the initiative.

IMPACT: The water refill stations can reduce an average of 100,000 plastic bottles each month.

On the global level, we attended the fifth Intergovernmental Negotiating Committee (INC-5) session on plastic pollution. We showcased NFS and BFS, collaborated with partner organisations to draft text promoting reuse, refill and repair systems, and participated in a side-event with the Dhimurru Aboriginal Corporation and Global Ghost Gear Initiative, hosted by the Australian Marine Conservation Society. The Thai team published a policy brief, [Room for Reduction](#), and our work on the INC-4 and INC-5 talks appeared in [NPR](#), [Dialogue Earth](#) and the [Bangkok Post](#).

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OUR WORK: PROTECTING AND RESTORING WETLANDS

Forests and wetlands are vital to our planet. Their biodiversity makes them among the planet's most diverse ecosystems. Forests are home to around 80% of terrestrial wildlife, and 40% of all plant and animal species depend on wetlands.

Humans are also dependent on these important ecosystems. Billions of people rely on them for livelihoods, shelter, water, food, medicine and more. EJF believes environmental security is a human right, and forests and wetlands play an important role in sustaining these basic rights for communities across the world.

Their ability to absorb a significant amount of carbon also makes wetlands essential in our fight against the climate crisis. Wetlands store twice as much carbon as all the forests in the world combined, and we are losing them at a rate three times faster than forests. The world has lost 35% of wetlands in only 45 years. Environmental crises, including climate change, are only accelerating the decline of these ecosystems. We are committed to protecting and restoring them.

This year, we released [Nature's Unsung Heroes: Why Wetlands Matter](#), a report and [film](#) on the global importance of wetlands. The report examined the role of wetlands in supporting biodiversity, maintaining human health and stabilising our global climate. This was the first in a new portfolio focusing on these invaluable and fast-disappearing biomes.

DEFENDING THE PANTANAL

Our wetlands portfolio currently focuses on the Pantanal, the largest tropical wetland on earth. Expanding across Brazil, Paraguay and Bolivia, the Pantanal encompasses 17 million hectares of wetlands and grasslands. It is home to thousands of species, including rare and endangered animals like the giant otter, lowland tapir and maned wolf. The Pantanal also has the world's highest density of jaguars, a species threatened by environmental devastation such as habitat loss, wildfires and violence from ranchers.

The Pantanal underpins the basic rights of millions of people through the provision of flood protection and freshwater, and acts as a carbon store supporting global climate regulation. The importance of the Pantanal reaches far beyond the region: it is essential for the entire planet. In the run-up to COP30 in Brazil in November 2025, we will showcase the role of the Pantanal and other wetlands in climate change mitigation.

The Pantanal itself faces significant threats, from agribusiness to the severe droughts and wildfires driven by global heating. It is largely unprotected, almost entirely held in private ownership, with 80% of private lands devoted to cattle ranching. We are committed to helping elevate the voice of Indigenous peoples and grassroots communities, and we train, equip and support the environmental defenders advocating for the protection and restoration of this biome. Our upcoming film on this critical ecosystem and the threats it faces, [Pantanal](#), will be released in 2025.

REACH: This year, 343 media stories mentioned our Pantanal work, including [The New York Times](#), [El País](#), [DW](#) and [Campo Grande News](#).

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INDIGENOUS YOUTH TRAINING IN THE PANTANAL

Central to our approach to deliver stronger local capacity, we developed our camera training for Indigenous youth activists drawn from across the Pantanal. These young environmental defenders were introduced to drones, micro-cameras and aerial photography, enabling them to document illegal fire setting, land clearance and attacks on their territories. Alongside EJF's team, youth activists were given expert guidance from one of Brazil's leading environmental journalists. Our aim is to help them gather the images needed as evidence of violations and to inspire others in their wider community to appreciate the value of their homelands and the threats to them. In 2024, we conducted a second round of training with 14 youth activists from 9 territories.

TRAINING FIREFIGHTERS IN THE PANTANAL

In 2020, wildfires destroyed one-third of the Pantanal; 17 million vertebrate animals were killed. The fires released 115 million tonnes of carbon dioxide, damaged ecological processes and had long-term impacts on the Pantanal's wildlife.

With wildfires once more raging across the wetlands in 2024, our team provided drones and training to 55 Indigenous firefighters across five territories. Drones are now helping these volunteer firefighters to pinpoint the major fires and their direction of travel, ensuring scarce capacity can be directed far more efficiently and effectively, and helping to save lives and lands.

IMPACT: This project helped protect almost 600,000 hectares of native grasslands, flooded savannas and forests.

EU SUPPLY CHAINS AND THE PANTANAL

In 2023, we released a report, [The Impact of EU Supply Chains on Deforestation and Biodiversity in Brazil's Pantanal](#), which found a clear connection between EU beef imports and destruction of the Pantanal. This year, our team organised a photo exhibition outside the European Parliament, which drew significant media and political engagement, including Brazilian [national TV](#).

THE OKAVANGO DELTA: THE JEWEL OF THE KALAHARI DESERT

Our wetlands programme profiles another globally critical wetland: the Okavango Delta, a biodiversity cradle and home to some of Africa's most vulnerable species and the world's largest metapopulation of elephants. It is a sanctuary for endangered wildlife, and provides water and livelihoods for local communities. The Delta also supports global climate regulation by sequestering vast amounts of carbon.

Despite its importance to the region and world, it is being threatened by climate change, droughts, developments in the wider Okavango region in Namibia and Botswana, wildlife poaching and fossil fuel exploration.

As part of our Environmental Defenders programme, we trained grassroots conservationists in the Okavango Delta. Advocacy and film training will help give a voice to grassroots communities opposed to oil and gas drilling in the wider region, which could have incalculable impacts on biodiversity. In 2025, we will publish an advocacy report on the threats to this wetland posed by fossil fuel exploration.

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OUR WORK: SUPPORTING ENVIRONMENTAL JOURNALISM

EJF is committed to strengthening grassroots environmental leadership in the Global South. Our environmental defenders programme has expanded significantly over the last few years, and we are committed to growing it further. In addition to the support given in the Pantanal and Okavango, we provide training and support for investigative environmental journalists. In 2024, our environmental defenders programme included work in Brazil, Cameroon, Ghana, Indonesia, Liberia, Senegal and Thailand.

QUOTE: "The training was a game changer for me. It ignited in me a deep love for ocean issues and IUU fishing reporting. The fight against IUU fishing in Cameroon cannot be won without journalists."

Jaby Chale, journalist, Cameroon, in an Al Jazeera [article](#).

Since 2020, we have trained environmental journalists, helping develop their investigative skills and expertise needed to document and report these critical stories. This year, we expanded existing projects and introduced new geographies:

Somalia: We expanded our training and support for journalists and collaborated with Astaan Media to organise two training workshops.

IMPACT: In 2024, EJF media partners in Somalia conducted 13 interviews with security guards onboard foreign trawlers and published four media articles on illegal fishing in Somali waters.

Indonesia: Our cross-media collaboration resulted in a film exposing a fisheries scandal involving the Minister of Marine Affairs and Fisheries family. Several other partnerships resulted in field investigations and published articles.

IMPACT: We partnered with media outlet Project Multatuli on 3 field investigations producing 3 articles, and with journalist Abdus Somad on 4 field investigations producing 5 articles.

Liberia: We hosted a two-day investigative journalism workshop for 25 media practitioners from four coastal counties. The workshops deepened understanding of fisheries in Liberia and the foundations for strong investigative reporting.

IMPACT: Since the workshop, EJF has appeared on two talk shows hosted by beneficiaries and provided story grants to two journalists investigating selected fisheries issues.

OUR WORK: SECURING CLIMATE JUSTICE

The climate crisis is one of the most critical issues of our time. It threatens our natural world and the security of basic human rights. Crucially, global heating will most impact already vulnerable and marginalised communities in the Global South. According to the International Displacement Monitoring Centre, between 2008 and 2016, extreme weather events caused [21.5 million](#) people to be forced from their homes each year. These figures are only expected to increase, with the Institute for Economics and Peace predicting that [1.2 billion people](#) could be displaced by 2050 as a result of climate change and natural disasters.

Our efforts to combat the climate crisis aim to amplify the voices of those on the frontlines, including climate refugees who lack protection under international law. EJF is working with them to share their stories and advocate for urgently needed policy changes. We also campaign for drastic cuts to greenhouse gas emissions and a rapid transition to a zero-carbon world. In 2024, our climate programme, which overlaps with our campaigns to protect wetlands and oceans, included a new project in Taiwan and highlighting climate refugees in Kenya.

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SHARING THE STORIES OF CLIMATE REFUGEES

In our report, [Dadaab's Silent Crisis](#) and film, [Radio Dadaab](#), we highlight the story of communities living in the Dadaab refugee camp, Kenya. Dadaab was initially designed to accommodate Somali refugees fleeing the civil war in 1991. However, prolonged droughts and deepening conflict have raised the camp's population to over 300,000, including many who were born there and are effectively stateless.

We partnered with Gargaar Humanitarian Radio Station journalists to interview climate refugees and call for international action to cut emissions and provide sufficient protection for displaced people. Our film focuses on Fardowsa Sirat Gele, who uses Radio Gargaar to engage the camp's population on climate and other issues of concern.

QUOTE: "Dadaab symbolizes the intersection of displacement and the climate crisis...If we fail to address the climate emergency, rising temperatures and extreme weather will continue to displace countless communities, escalating humanitarian crises across borders. The injustice is stark...we owe it to the most vulnerable and to future generations to confront this crisis with bold action and compassion."

- Fardowsa Sirat Gele, reporter for Radio Gargaar, Dadaab

Coverage of this work included [Global Voices](#), [Somali Magazine](#) and [Green Report](#).

COMBATING THE CLIMATE CRISIS

In August, we published our first climate finance report, [Burning Capital](#), which examined Taiwan's public funds and their financed carbon emissions. We urged the Taiwanese government to establish requirements that align public funds with Paris agreement climate targets.

IMPACT: Multiple Taiwanese public funds agreed to cap investments in fossil fuels and high emission industries. Taiwan Postal Saving Fund, the biggest public fund, committed to phase out investments by the end of 2040.

In the UK, we began producing a report on Drax power station, which imports wood pellets produced from natural forests in North America and elsewhere. The power station now emits more carbon dioxide than when it was burning coal. In a piece written for [Byline Times](#) in May, our CEO Steve Trent discussed the harms of the project, including on UK taxpayers who pay millions in public subsidies and higher energy bills for this costly 'white elephant'. We will publish the report, and an associated report on carbon capture and storage, in 2025.

FUTURE PLANS

Looking forward, we will double down on our core methodologies, using film, investigations, research and empowering environmental defenders and communities in the Global South. In 2025, we will publish a new 5-year strategy plan detailing how we will strengthen our existing campaigns and broaden the reach and scope of our work.

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We restate our commitment to protect and restore ocean habitats and end illegal fishing, and to take local issues to global audiences. We will continue campaigning for transparency and traceability in global seafood supply chains, the enforcement of marine protected areas, protecting the fragile deep-sea from industrial mining and reversing marine plastic pollution.

In 2025, our oceans campaign will expand into new areas, including investigating major high seas squid fleets. We will also deepen existing research, such as the risks of plastic pollution on human health and debunking myths around the economic potential of deep-sea mining. Our work for fisheries transparency will focus on securing rules on 'beneficial ownership', holding those who profit from illegal fishing to account. We will defend European waters with legal action to end the destruction of marine protected areas by industrial, unsustainable trawling.

We have plans to grow some of our newer programmes, namely Environmental Defenders. In the run-up to COP30 in Brazil, we will deepen our youth training projects and expand our training of Indigenous firefighters. We will expand our support and training for oceans defenders, working with five organisations in the global south to secure advocacy wins and strengthen their organisational expertise and leadership to conserve the marine environment.

We will continue to grow our integrated wetlands and climate portfolios, showcasing the value of wetlands to our natural world and their importance in fighting the climate crisis. We will launch reports on biomass energy and 'carbon capture and storage' initiatives, calling for public subsidies that actually increase carbon emissions to be halted.

EJF remains committed to protecting the natural environment and defending human rights. Across each campaign, our global teams will keep championing durable policy changes to secure a better and more sustainable future.

OUR 2024 CAMPAIGN REPORTS

1. [Tide of Injustice: Exploitation and illegal fishing on Chinese vessels in the Southwest Indian Ocean](#)
2. ['Walls of Death': Illegal Drift Netting in the Mediterranean](#)
3. [Zhejiang Ocean Family Co. Ltd and its Fishy Business](#)
4. [Scourge of the Seas](#)
5. [Dadaab's Silent Crisis: An International Call for Climate Justice](#)
6. [Evaluating Fisheries Transparency in Six Southwest Indian Ocean Nations](#)
7. [Inside Cameroon's Waters: IUU Fishing and Labour Rights Abuses in Cameroon's Industrial Fishing Sector](#)
8. [A Global Toolkit for Participatory Fisheries Governance](#)
9. [Levelling the Playing Field: Assessing the Impact of Village Savings and Loans Associations \(VSLAs\) in Liberia's Coastal Communities](#)
10. [Unlocking Opportunities': Potential Alternative and Supplementary Livelihoods in Liberia's Coastal Communities](#)
11. [Burning Capital: How Taiwan's Public Funds Risk Public Assets and Fuel the Climate Crisis](#)
12. [Bottle Free Seas: 'Refill' to Reduce Single-Use Plastic Bottles in Thailand](#)
13. [Nature's Unsung Heroes: Why Wetlands Matter](#)
14. [Critical Minerals and the Green Transition: Do We Need to Mine the Deep Seas?](#)

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

OUR 2024 FILMS

1. [Radio Dadaab](#)
2. [Tide of Injustice: Exploitation and Illegal Fishing on Chinese Vessels in the Southwest Indian Ocean](#)
3. [Scourge of the Seas](#)
4. [Nature's Unsung Heroes: Why Wetlands Matter](#)
5. [Deceived, Abused, Forgotten: The Untold Story of Filipino Migrant Workers Exploited at Sea](#)
6. [Défenseurs des Océans](#)
7. [Uncovering Hidden Human Rights Abuses and Illegal Fishing at Sea](#)
8. [The Sea is a Good Friend of Mine: Taiwanese Amis Fishers and the Climate Crisis](#)

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 year that 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 the year. In preparing those 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and regulations made thereunder. 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.

This report was agreed and signed on behalf of the Board of Trustees on 30 June 2025



S. McIvor (Chair)

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
THE ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 the financial statements section of our report. We are independent of the charity 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 charity'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 we do not express any form of assurance conclusion thereon.

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 course of 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 themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 28, the Trustees 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 charity'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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- The Charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to comply with the Charity SORP was of key significance.
- We gained an understanding of how the charity complied with its legal and regulatory framework, including the requirement to comply with the Charity SORP, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all income was properly identified and accounted for and to ensure that only valid and appropriate expenditure was charged to the charity's funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees 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 anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.



Knox Cropper LLP,
Statutory Auditor
65 Leadenhall Street
London. EC3A 2AD

.....12.August..... 2025

Knox Cropper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Restricted Income funds £	Unrestricted Income fund £	Total Funds 2024 £	Total Funds 2023 £
INCOME FROM:					
Grants and donations	2	5,195,462	1,722,019	6,917,481	5,519,713
Other trading activities		-	1,351	1,351	3,994
Investments	3	-	63,902	63,902	38,544
Other income		-	4,786	4,786	40,337
Total		<u>5,195,462</u>	<u>1,792,058</u>	<u>6,987,520</u>	<u>5,602,588</u>
EXPENDITURE ON:					
Raising funds	4	-	66,491	66,491	47,280
Charitable activities	5	4,252,828	1,626,521	5,879,349	5,853,353
Total		<u>4,252,828</u>	<u>1,693,012</u>	<u>5,945,840</u>	<u>5,900,633</u>
Net gains/(losses) on investments					-
Operational foreign currency gains/(losses)	1.7	-	87,123	87,123	(172,451)
Net income/(expenditure)		<u>942,634</u>	<u>186,169</u>	<u>1,128,803</u>	<u>(470,496)</u>
Transfers between funds	13	(35,063)	35,063	-	-
NET MOVEMENT IN FUNDS		<u>907,571</u>	<u>221,232</u>	<u>1,128,803</u>	<u>(470,496)</u>
Balances brought forward at 1 January		<u>2,230,000</u>	<u>3,012,430</u>	<u>5,242,430</u>	<u>5,712,926</u>
BALANCES CARRIED FORWARD AT 31 DECEMBER 2024		<u>3,137,571</u>	<u>3,233,662</u>	<u>6,371,233</u>	<u>5,242,430</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**BALANCE SHEET****AS AT 31ST DECEMBER 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Social Investment	10		58,099		58,099
Tangible Assets	9		<u>75,100</u>		<u>79,264</u>
			133,199		137,363
Current Assets					
Stock		6,198		6,331	
Debtors	11	695,278		965,919	
Cash at bank and in hand		<u>5,753,055</u>		<u>4,352,264</u>	
		6,454,531		5,324,514	
Creditors: Amounts falling due within one year					
	12	<u>(216,497)</u>		<u>(219,447)</u>	
Net Current Assets			6,238,034		5,105,067
Total Assets Less Current Liabilities			<u>6,371,233</u>		<u>5,242,430</u>
FUNDS					
Restricted Income Funds	13		3,137,571		2,230,000
Unrestricted Income Fund	14		3,233,662		3,012,430
Total Funds			<u>6,371,233</u>		<u>5,242,430</u>

The accounts were approved by the Trustees on 30 June 2025 and signed on its behalf by:



S. McIvor
Chair

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**STATEMENT OF CASH FLOW****AS AT 31ST DECEMBER 2024**

	2024	2023
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>1,391,628</u>	<u>(973,965)</u>
Cash flows from investing activities:		
Dividends and interest from investments	63,902	38,544
Purchase of property, plant and equipment	(54,739)	(57,153)
Proceeds from sale of assets	-	7,954
Purchase of investments	-	(215)
Net cash provided by/(used in) investing activities	<u>9,163</u>	<u>(10,870)</u>
Change in cash and cash equivalents in the reporting period	1,400,791	(984,835)
Cash and cash equivalents at the beginning of the reporting period	<u>4,352,264</u>	<u>5,337,099</u>
Cash and cash equivalents at the end of the reporting period	<u>5,753,055</u>	<u>4,352,264</u>

Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) for the reporting period	1,041,680	(298,045)
Depreciation charges	58,903	86,396
Other (Gains)/losses	87,123	(172,451)
Dividends and interest from investments	(63,902)	(38,544)
(Increase)/decrease in debtors	270,641	(724,798)
Increase/(decrease) in creditors	(2,950)	172,054
(Increase)/decrease in stock	133	1,423
Net cash provided by/(used in) operating activities	<u>1,391,628</u>	<u>(973,965)</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE FINANCIAL ACCOUNTS****FOR THE YEAR ENDED 31ST DECEMBER 2024****1. ACCOUNTING POLICIES****1.1 Basis of Preparation of Accounts**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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

The financial statements are presented in pounds sterling.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty are detailed in the accounting policy where applicable.

1.2 Incoming Resources

The incoming resources of the charity have been recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. The charity is unable to recover VAT on its expenditure and any VAT arising is included as part of the expenditure to which it relates.

Support Costs have been allocated on the basis of direct costs.

1.4 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments, including its debtors and creditors. These are initially recognised at transaction value and subsequently valued at their settlement value. Cash and cash equivalents comprise cash in hand and call deposits and are subject to an insignificant risk of change in value.

1.5 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Fixtures, Fittings & Equipment – 33.33% straight line
- Motor vehicle – 20% straight line
- Fixtures and Fittings – 33.33% straight line

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES (Continued)

1.6 Social Investments

Social investments, whose purpose is wholly or partly to further the Charity's aims, are measured at fair value, if this can be measured reliably, or, if not possible then, at cost less impairment.

1.7 Foreign Currency

Foreign currency transactions are translated at the rates ruling when they occurred. Foreign currency monetary assets and liabilities are translated at the rates ruling at the balance sheet dates. Any differences are taken to the statement of financial activities.

We do not trade in foreign currency and manage the transfer of funds between currencies to ensure minimum exposure and exchange variances.

1.8 Fund Accounting

Unrestricted general funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for the general purposes of the charity. The charity may designate its unrestricted funds for a particular purpose and these funds are also unrestricted and may be undesignated at any time.

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. Transfers to the restricted funds are EJF contributions to the activities.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

2. GRANTS AND DONATIONS

	2024	2023
	£	£
Grants	6,732,092	5,341,204
Donations	185,389	178,509
	<u>6,917,481</u>	<u>5,519,713</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Dividend income	2,410	2,318
Interest Receivable	61,492	36,226
	<u>63,902</u>	<u>38,544</u>

4. RAISING FUNDS

	2024	2023
	£	£
Direct Costs	63,670	44,215
Support	2,821	3,065
	<u>66,491</u>	<u>47,280</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2024

5. **PROJECT COSTS**

	Restricted	Unrestricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Oceans Campaign				
Direct Project Costs	3,635,446	1,114,789	4,750,234	4,796,201
Support Costs	160,862	49,328	210,190	332,465
	<hr/> 3,796,308	<hr/> 1,164,116	<hr/> 4,960,424	<hr/> 5,128,666
Climate				
Direct Project Costs	73,041	163,514	236,555	204,174
Support Costs	3,232	7,235	10,467	14,153
	<hr/> 76,273	<hr/> 170,749	<hr/> 247,022	<hr/> 218,327
Human Trafficking (2024 onwards included in Oceans)				
Direct Project Costs	-	-	-	69,776
Support Costs	-	-	-	4,837
	<hr/> -	<hr/> -	<hr/> -	<hr/> 74,613
Environmental Defenders (formerly Activist Training)				
Direct Project Costs	228,801	83,730	312,532	243,891
Support Costs	10,124	3,705	13,829	16,906
	<hr/> 238,926	<hr/> 87,435	<hr/> 326,361	<hr/> 260,797
Wetlands & Forests				
Direct Project Costs	-	116,680	116,680	96,095
Support Costs	-	5,163	5,163	6,661
	<hr/> -	<hr/> 121,843	<hr/> 121,843	<hr/> 102,756
Plastics (included in Oceans prior to 2024)				
Direct Project Costs	135,333	-	135,333	-
Support Costs	5,988	-	5,988	-
	<hr/> 141,321	<hr/> -	<hr/> 141,321	<hr/> -

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2024

5. **PROJECT COSTS (continue)**

	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Fashion (formerly Cotton)				
Direct Project Costs	-	23,895	23,895	15,370
Support Costs	-	1,057	1,057	1,066
	-	24,953	24,953	16,436
Governance costs				
Audit fee	-	8,040	8,040	7,800
Direct Project Costs	-	11,132	11,132	10,212
Salaries	-	35,820	35,820	30,390
Support Costs	-	2,433	2,433	3,355
	-	57,425	57,425	51,758
	4,252,828	1,626,521	5,879,349	5,853,353

6. **SUPPORT COSTS**

	2024 £	2023 £
Salaries, NI and Pension Costs	119,569	128,836
Programme	7,336	9,296
Premises costs	38,467	62,454
Legal and Audit Fees	3,649	21,644
Bank Charges	7,687	10,484
Depreciation	55,892	77,217
Overheads	19,024	45,627
Travel	323	26,950
	251,945	382,508
Allocated to:		
Fundraising	2,821	3,065
Restricted Project Costs	180,207	238,617
Unrestricted Project Costs	68,917	140,826
	251,945	382,508

Support costs have been allocated on the basis of direct costs.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2024

7. TRUSTEES

None of the Trustees (or any persons connected with them) received any expenses or remuneration from the charitable trust during the year.

8. EMPLOYEES

Number of Employees

There was an average number of 29 (2023: 30) employees working in the UK. Additionally 84 (2023: 81) members of staff in Liberia, Ghana, Germany, Thailand, Belgium, Indonesia, Philippines, France, Taiwan, Brazil, Cameroon, Senegal, Japan, Spain and S Korea are paid locally.

	2024	2023
	£	£
Employment Costs		
Wages and Salaries	2,403,637	2,171,437
Social Security Costs	355,967	299,358
Other Pension Costs	117,486	98,257
Other benefits	44,554	37,512
Overseas contractors	760,124	787,563
	<u>3,681,768</u>	<u>3,394,127</u>

The number of employees whose employee benefits exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	3
£70,001 - £80,000	2	1
£80,001 - £90,000	1	-
£90,001 - £100,000	-	-
£100,001 - £110,000	2	1
£110,001 - £120,000	-	1

Senior Leadership comprises the CEO, Director and Chief Operating Officer. The total employee benefits paid to key management personnel during the year amounted to £326,310 (2023: £325,574).

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2024****9. TANGIBLE FIXED ASSETS**

	Computers and Cameras	Motor vehicle	Fixtures and Fittings	Total 2024	Total 2023
	£	£	£	£	£
Cost					
At 1 st January	359,176	47,560	57,729	464,465	415,266
Additions	19,676	35,063	-	54,739	57,153
Disposals	-	-	-	-	(7,954)
At 31 st December	<u>378,852</u>	<u>82,623</u>	<u>57,729</u>	<u>519,204</u>	<u>464,465</u>
Depreciation					
At 1 st January	291,656	47,560	45,985	385,201	298,805
Charge for the year	<u>51,793</u>	<u>2,338</u>	<u>4,772</u>	<u>58,903</u>	<u>86,396</u>
At 31 st December	<u>343,449</u>	<u>49,898</u>	<u>50,757</u>	<u>444,104</u>	<u>385,201</u>
Net Book Value					
At 31 st December 2024	<u>35,403</u>	<u>32,725</u>	<u>6,972</u>	<u>75,100</u>	
At 31 st December 2023	<u>67,520</u>	<u>-</u>	<u>11,744</u>		<u>79,264</u>

10. SOCIAL INVESTMENT

In 2016 EJF Trust purchased 5,000 £1 shares in a new Welsh Wind Co-op with an additional investment of £5,000 made in 2018. In 2020 an additional 48,000 £1 shares were purchased in EGNI solar energy. During 2023 the Trust purchased minimal shares in energy companies to give it access to shareholders meeting in order to further its charitable activities.

	2024	2023
	£	£
Cost at 1 January 2024	58,099	57,884
Additions	-	215
Disposals	-	-
Gains/(losses)	-	-
Total investments at 31 December 2024	<u>58,099</u>	<u>58,099</u>
Investment cost at 31 December 2024	<u>58,099</u>	<u>58,099</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2024

11. DEBTORS

	2024	2023
	£	£
Partners advances	363,529	-
EJF Ltd (see Note 15)	26,600	26,600
Accrued income	106,433	720,873
Prepayments	124,902	171,116
Other debtors	73,814	47,330
	<u>695,278</u>	<u>965,919</u>

EJF Charitable Trust is the grant administrator for The Norwegian Agency for Development Cooperation, the Rockefeller Philanthropy Advisors (O5 Projects), Multiplier and Walton Family Foundation grants which involve a number of charities working in partnership. EJF CT advances grant funding to each partner according to an agreed schedule.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals	117,752	58,230
Partners advances	-	99,512
Other creditors	98,745	61,705
	<u>216,497</u>	<u>219,447</u>

13. RESTRICTED INCOME FUNDS

	Balance 1st January 2024	Income	Expenditure	Transfers	Balance 31st December 2024
	£	£	£	£	£
Oceans Project	2,114,999	4,801,565	(3,796,308)	(35,063)	3,085,193
Climate Project	38,948	59,520	(76,273)	-	22,195
Woodland	9,751	-	-	-	9,751
Plastics	66,302	96,723	(141,321)	-	21,704
Environmental Defenders (Activist training)	-	237,654	(238,926)	-	-1,271
	<u>2,230,000</u>	<u>5,195,462</u>	<u>(4,252,828)</u>	<u>(35,063)</u>	<u>3,137,571</u>

The transfer represents the net book value of a motor vehicle purchased during the year for the Norad project and capitalised onto the Balance Sheet.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2024

The Oceans programme works in the EU, Africa and Asia to secure legal, sustainable and equitable fisheries. Reserves support investigations and grassroots partnerships, and national and international advocacy that builds transparency into fisheries and protect marine biodiversity.

The Human Trafficking project is part of the Oceans programme - investigations and advocacy to end modern-day slavery in the seafood sector.

The Climate programme works to secure protection for climate refugees, conserve Nature's carbon stores and end fossil fuels.

Woodland - funding was secured to purchase and maintain a Welsh woodland as our 'carbon offset'.

The Environmental Defenders programme provides equipment, training and support to grassroots environmental activists and investigative environmental journalists in the Global South.

The Plastics programme works to collect and recycle discarded fishing gears, to reduce the use of single-use plastics and to support the agreement of an ambitious global plastics treaty.

RESTRICTED INCOME FUNDS – comparative 2023

	Balance 1st January 2023	Income	Expenditure	Transfers	Balance 31st December 2023
	£	£	£	£	£
Oceans Project	2,456,754	3,311,213	(3,586,666)	-	2,181,301
Human Trafficking Project	74,613	-	(74,613)	-	-
Climate Project	9,450	40,412	(10,914)	-	38,948
Woodland	9,751	-	-	-	9,751
Environmental Defenders (Activist training)	8,754	-	(8,754)	-	-
	<u>2,559,322</u>	<u>3,351,625</u>	<u>3,680,947</u>	<u>-</u>	<u>2,230,000</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2024****14. UNRESTRICTED INCOME FUND**

	Balance 1st January 2024	Income	Expenditure	Transfers	Balance 31st December 2024
	£	£	£	£	£
General funds	2,808,990	1,879,181	(1,693,012)	(77,937)	2,917,222
Designated funds Carbon Offset	203,440	-	-	113,000	316,440
	<u>3,012,430</u>	<u>1,879,181</u>	<u>(1,693,012)</u>	<u>35,063</u>	<u>3,233,662</u>

15. SPLIT OF ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed Assets	133,199	-	133,199
Net Current Assets	3,100,463	3,137,571	6,238,034
	<u>3,233,662</u>	<u>3,137,571</u>	<u>6,371,233</u>

SPLIT OF ASSETS BETWEEN FUNDS – comparative 2023

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Fixed Assets	137,363	-	137,363
Net Current Assets	2,875,067	2,230,000	5,105,067
	<u>3,012,430</u>	<u>2,230,000</u>	<u>5,242,430</u>

16. RELATED PARTIES

S. Trent, Executive Director, and J. Williams, operations director of the Trust, are also directors of Environmental Justice Foundation Company Limited by Guarantee (EJF Ltd) which is a not-for-profit sister organisation operating from the same premises and sharing certain facilities and resources.

During 2018 an advance of £26,600 was made to EJF Ltd to enable the company to purchase a piece of woodland. The woodland will be transferred to EJF CT in 2025.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2024****17. ACCOUNTING FOR BRANCHES**

EJFct is an international organisation headquartered in London, operating under the rules established for charities in England and Wales. We have representation in 15 other countries. National teams working across multiple projects undertake a range of tasks, from community outreach, research and communications to high-level engagement with governments. Where necessary, we have established legal entities or registrations to facilitate administrative functions such as payroll and income generation (see below). These entities and arrangements are overseen, accountable to and controlled by EJFct within the organisation's unitary structure and are accounted for in these financial statements as branches. Separate legal entities set up and treated as branches in these financial statements are:

Environmental Justice Foundation Charitable Trust Deutschland gemeinnützige GmbH
c/o Spielfeld, Skalitzer Str. 85/86 10997 Berlin
HRB 2500430

Environmental Justice Foundation
Rue de l'Industrie 10, 1000, Bruxelles
Reg no: 0746.464.686

18. OPERATING LEASES COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	Land and building		Other	
	2024	2023	2024	2023
	£	£	£	£
Falling due within one year	113,041	135,040	-	-
Falling due between one and five years	191,748	211,883	-	-
Falling due later than five years	-	-	-	-
	<u>304,789</u>	<u>346,923</u>	<u>-</u>	<u>-</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2024****19. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRES BY FRS 102**

	Restricted Funds	Unrestricted general Funds	Total 2023
	£	£	£
INCOME FROM			
Grants and donations	3,312,787	2,206,926	5,519,713
Charitable activities	-	-	-
Other trading activities	-	3,994	3,994
Investments	-	38,544	38,544
Other income	38,838	1,499	40,337
Total	<u>3,351,625</u>	<u>2,250,963</u>	<u>5,602,588</u>
EXPENDITURE ON			
Raising funds	-	47,280	47,280
Charitable activities	3,680,947	2,172,406	5,853,353
Total	<u>3,680,947</u>	<u>2,219,686</u>	<u>5,900,633</u>
Other gains/(losses)	-	(172,451)	(172,451)
Net income/(expenditure)	(329,322)	(141,174)	(470,496)
Transfers between funds	-	-	-
Net movement in funds	<u>(329,322)</u>	<u>(141,174)</u>	<u>(470,496)</u>
Balance brought forward	2,559,322	3,153,604	5,712,926
Balance carried forward	<u>2,230,000</u>	<u>3,012,430</u>	<u>5,242,430</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

England & Wales - Charity number 1088128

Accounts

**ENVIRONMENTAL JUSTICE FOUNDATION
CHARITABLE TRUST**

**TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Registered Charity No 1088128

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

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ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31ST DECEMBER 2023

Trustees:	Steve McIvor (Chair) Tessa Gregory Andrew Kalman Bob Lutgen (Treasurer) Juliane Ruhfus
Directors:	Steve Trent (Founder and CEO) Juliette Williams (Founder and Director)
Charity Registration Number:	1088128
Principal Address:	2 nd Floor, Gensurco House 3-5 Spafield Street Farringdon London, EC1R 4QB
Auditors:	Knox Cropper LLP Chartered Accountants 65 Leadenhall Street London EC3A 2AD
Bankers:	Co-operative Bank Plc P O Box 101 1 Balloon Street Manchester, M60 4EP Ebury 3 rd Floor, 100 Victoria Street London, SW1E 5JL Triodos Bank UK Ltd Deanery Road Bristol, BS1 5AS The Charity Bank Ltd Fosse House, 182 High Street Tonbridge, TN9 1BE World First UK Limited Millbank Tower, 21-24 Millbank London, SW1P 2QP

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

ABOUT EJF

OUR MISSION

The Environmental Justice Foundation (EJF) exists to protect the natural world and defend our fundamental human right to a secure environment.

OUR VISION is for a world where nature can sustain and be sustained by the people who depend upon it for their livelihoods and other essential needs.

We believe in and campaign for environmental justice - to empower the marginalised people and communities at greatest risk from our twin biodiversity and climate crises.

OUR WORK

INVESTIGATIONS expose the threats to our natural world and the communities most closely dependent upon it.

CAMPAIGNS unite detailed research, analysis and film making, to present solutions that bring changes to the very 'architecture' of environmental governance.

OUR LOCAL ACTIVISM supports, trains and equips environmental defenders, Indigenous peoples, and independent journalists in the Global South who are dedicated to protecting Nature.

OUR PROGRAMMES

CONSERVING THE OCEAN

Securing legal, sustainable and fair fisheries

Protecting the deep-sea from mining

Preventing marine plastic pollution

PROTECTING OUR CLIMATE

Conserving Nature's carbon stores - in our ocean, wetlands and forests

Empowering climate refugees

SUPPORTING ENVIRONMENTAL DEFENDERS

Training and equipment provision that enables grassroots activism to thrive.

Promoting independent investigative environmental journalism

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

OUR STRUCTURE, GOVERNANCE AND MANAGEMENT

The Environmental Justice Foundation charitable trust (EJF) was established under a Deed of Trust in June 2000 and became a registered charity in August 2001.

The trust deed guides our work to:

- Promote any charitable purpose for the benefit of the public anywhere in the world, including the protection of the natural environment, the relief of poverty and distress, the promotion of health and the advancement of education, particularly by awarding grants or other monetary payments.
- Advance the education of the public about all environmental matters, including the preservation, conservation and sustainable development of the natural environment and the causes of environmental degradation or concern.
- Carry out or assist in researching the natural environmental and ecological systems and the impact on these of both natural and anthropogenic activities. To publish or otherwise disseminate the beneficial results of such research.

The board of trustees is ultimately responsible for EJF's good governance, which includes financial controls, safeguarding, and risk management. They ensure that the charity is compliant and robust: exceeds its fiduciary, legal, and financial obligations, fulfils its mission and programmatic commitments, and achieves impact. The trustees serving during the FY 2023 are listed on page 1.

Together, the trustees can nominate, appoint, and re-elect trustees to the board; no other person or entity has the power to appoint trustees. The trustee recruitment and induction include terms of reference covering the history, vision, public benefit and impact of the charity, critical governance requirements and highlighting the aims of the Charity Governance Code. All trustees are unpaid, and none have a beneficial interest in the charity. The board holds regular (at least twice yearly) in-person or hybrid meetings and addresses ad hoc governance issues as they emerge.

The trustees have delegated strategic decision-making, income generation, and operational matters to the leadership team (LT), comprising the founding directors (CEO and director) and the chief operating officer (COO). A senior management team (SMT), including programme, country and regional managers, supports the leadership, which is ultimately responsible for reporting to the Trustees on all operational and strategic issues. The leadership and senior management meet bi-monthly and report to the trustees accordingly, particularly regarding emerging risks, mitigation needs, and new or updated policies.

As an international organisation with a unitary structure, EJF's UK HQ generates virtually 100% of the global income, agrees and oversees national and programmatic budgets, and enables forensic monitoring and reporting of EJF's global spending. The income and expenditures reported herein reflect almost the entirety of our international operations and demonstrate EJF's exemplary impact and delivery of exceptional value for money.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

SECURING PUBLIC BENEFIT

The trustees and senior leadership ensure adherence to Charity Commission guidance concerning public benefit. This trustee report details EJF's beneficial impact on environmental protection and associated human rights and livelihoods. These are detailed throughout the report and arise from our thorough research and field investigations, filmmaking, strategic advocacy, and our programmes with grassroots communities, conservationists, and others who share our vision. Our films, reports, briefings, and other communications and outreach build public, business, and political awareness, creating and sustaining positive change. EJF's programme to deliver training, equipment, and support to environmental defenders and journalists contributes to a stronger civil society that can better protect the natural world and hold wrongdoers accountable. The public benefits are not unreasonably restricted in any way, nor is there any harm arising from the aims and activities.

MANAGING OUR RISK

EJF uses proactive, actionable, integrated, and wide-ranging risk management in all aspects of our work in the UK and internationally. The SMT leads with direct, informed oversight of risks and the risk register plots potential risks against their probability, priority, and impact, identifying mitigation measures and responsibilities. Risk management is a standing item in SMT meetings; the SMT and trustees undertake additional, ad hoc discussions when new or strengthened risks are identified, for example, to mitigate cyber-attack risks. Our approach ensures appropriate systems and procedures are in place to reduce core internal risks and the highest levels of integrity, transparency, and efficiency in reducing or eradicating risks.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

RISK	MITIGATION MEASURES
<p>Financial</p> <ul style="list-style-type: none"> - Unforeseen falls in income - Reserves fall below the agreed levels - Fraudulent activity to accounts 	<ul style="list-style-type: none"> - Income planning trajectory minimum of 3 years with an agreed SMT commitment to diversify income sources. - LT review unrestricted reserves in monthly management accounts review to maintain agreed levels (increasing in line with new programmatic commitments). - LT and SMT review spending against income and swiftly address any unexpected anomalies with managers and finance team. - Sound financial controls and policy in place including multiple approvals of expenditures plus spot controls on foreign transactions and reporting - income and budgets controlled by EJF HQ. EJF has a zero-tolerance approach, conveying this expectation to all offices and partners.
<p>Staff safety and security</p> <ul style="list-style-type: none"> - Investigations and field projects and programmes are essential but challenging in difficult situations including at sea. 	<ul style="list-style-type: none"> - Every effort is taken to ensure EJF exceeds its duty of care to staff, partners and communities we work with and alongside. Thorough training (including at-sea, first-response medical training) and personal safety equipment were provided to staff and shared as appropriate with beneficiaries. Detailed risk assessment - including expert local advice and guidance - before any overseas trip or field travel can commence. - Security and risk assessment, medivac service provided through Global Guardian. - Comprehensive health and travel insurance and bespoke in-country support are in place.
<p>Legal (libel) action</p>	<p>Films, reports, and materials are thoroughly fact-checked internally and reviewed by a libel lawyer before release.</p>
<p>Cyber-attacks and data loss</p>	<p>All staff are provided with the cyber security policy, appropriate paid-for security software; routine back-ups to cloud platforms and/or off-site hardware for assets.</p>
<p>Safeguarding (EJF or partner organisation)</p>	<ul style="list-style-type: none"> - The new strengthened policy is in place and implementation will be reviewed in 2024. - Guidance within the SMT leadership will ensure that all staff and partners understand that safeguarding is fundamental throughout every aspect of EJF's work at every level, without exception. - A whistle-blowing policy is in place, and dedicated contacts are provided for whistle-blowers anonymity.
<p>Staff turnover makes programme goals unachievable</p>	<ul style="list-style-type: none"> - New recruitment and induction protocols were introduced, with a review of staff benefits and remuneration in line with comparable national organisations and a strengthened culture and work environment. - Succession planning and internal training and promotion is underway to reduce risk from staff departures.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

BUILDING A DIVERSE, EQUITABLE AND INCLUSIVE GLOBAL TEAM

By the close of 2023, EJF employed 28 staff on the UK payroll and a further 88 in our country offices. comprises 52 of whom are female and 64 male.

Our mission is to protect the natural world, defend human rights, and promote social justice. Underrepresented and marginalised people and communities are fundamental to our approach to environmental protection: we engage with and empower local communities and build their participation to protect the natural environment and sustain their grassroots livelihoods. Our working culture, internally and externally, embraces diversity, equity, and inclusion (DEI).

We strive to recruit from underrepresented groups and communities, diverse races, ethnicities, religions, abilities and education, genders, and sexual orientations. We recognise the value of an inclusive approach and the contributions that many varied experiences and perspectives bring to our local, national, and global teams and network. Our DEI culture strives to ensure that all team members' contributions are recognised and valued, their talents and aspirations are nurtured, and they are supported to achieve their potential.

We are proud that all our overseas staff members are drawn from the local not ex-pat workforce. We derive strength from this rich local expertise, insight, and experience. We support and develop regional and national talent, aiming enhance national capacity and enable grassroots activism to thrive in the long-term.

We recruit staff on equitable and inclusive terms and build equity, offering career progression, training, and personal development opportunities. We aim to excel as an engaged, open, and supportive employer. We want to provide fairly paid, long-term positions that nurture an inspired, motivated professional team working to secure environmental justice.

BUILDING SUSTAINABILITY INTO ALL THAT WE DO

Our campaign activities leave a footprint in the form of energy and resource demands arising from unavoidable travel, energy usage, equipment provision, and printing, amongst others. In 2023, we revised and updated our sustainability policy to reduce our footprint and show leadership by example. The policy is available at <https://ejfoundation.org/who-we-are/ejf-sustainability-policy> and includes sections on travel; workspaces including reduced energy, resource use, and recycling; and finance and investments to avoid fuelling the climate crisis.

In 2024 we will continue to involve staff in finding innovative ways to reduce our footprint and introduce local 'sustainability champions' at national and regional levels to strengthen and localise our environmental commitments. Our carbon offset will invest in proven, locally led projects to protect the environment and respect Indigenous peoples and traditional communities. We will devise a robust system against which we can monitor and report the positive impact.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

INCOME FOR IMPACT – FUNDRAISING POLICY

Most of EJF's income comes from private **philanthropy (72%)** and government grant-making **(23%)**. The remainder comes from donations, sales and special events, and investment income.

Our fundraising is structured to drive notable cost efficiencies and is led by the leadership and senior management team. We have built trusted relationships with multiple long-term donors, and our work and impact on the natural world speak for themselves. EJF never employs professional fundraisers, external fundraising agencies, or contractors, nor do we have direct marketing appeals (advertising, mail, or in person) or undertake public fundraising such as street collections. We are registered with the Fundraising Regulator and follow the code of Fundraising Practice.

Our growth strategy aims to double our income (2022 - 2026), diversify our funding sources and increase the proportion of unrestricted and multi-year funding. This will enable us to respond to unforeseen opportunities and urgent needs, and plan ahead across our programmes. We scrutinise income sources and will never accept funding that would compromise our independence or integrity. We will protect EJF's reputation, encourage transparency, and enhance public trust and confidence in our work, impact, and value for money.

SUPPORTING PARTNERS – GRANT MAKING POLICY

On occasion, EJF awards grants to strategic and implementing partner organisations. EJF was asked to be the fiscal sponsor for the Oceans 5 EU IUU Coalition and provides grants to local partners under our NORAD-supported programme in Ghana, our Walton supported programme on IUU and our O5 supported programme in South Korea. All grants require due diligence checks, a written agreement and regular reporting from the recipient.

THANK YOU TO OUR FUNDERS AND SUPPORTERS

EJF is exceptionally grateful for all the support from private and statutory funders and the generosity of individuals and businesses who share our vision for a greener, fairer world.

This year we are honoured to have support from the following organisations : Arcadia Fund, Cameroon Wildlife Conservation Society, Canadian Ministry of Fisheries and Oceans, Dropbox Foundation, EuropeAid, Gordon and Betty Moore Foundation, Humanity United, Meridian Institute, NDICI, Norad, Norwegian Retailers Environment Fund, Oak Foundation, Oceans 5, Pew Charitable Trust, Rufford Foundation, Tara Climate Ltd, US State Depart, Walton Family Foundation, Waterloo Foundation.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

The year in numbers

20 major investigative films

7 investigative + film-making trips (Brazil, Indonesia, Kenya, Senegal, Spain, Tanzania)

33 campaign reports

50,000 report viewings online in over **60** countries

Somalia, Cameroon, Senegal, Ghana and Indonesia: **273** Journalists trained | **60+** articles

Globally: **16** illegal fishing vessel alerts | **\$7.2 million** worth of catch seized | 350+ interviews with migrant fishers

Brazil: **22** Indigenous youth activists trained to use drones and micro cameras

Liberia: **257** people trained in DASE | **7** new CMAs | **30** VSLAs | **\$300,000** saved by VSLA members

Thailand: **122** tonnes of nylon fishing gear retrieved from the sea | **\$40,000** generated for communities | **100,000** plastic bottles avoided | **10** refill stations created

Globally: **23** nations oppose deep-sea mining

1. CONSERVING THE OCEAN

- Securing legal, sustainable, transparent and fair fisheries

Our global ocean is the 'blue beating heart' of our planet. Its immense biodiversity—over 245,000 known species—underpins food and livelihoods for billions of people and helps prevent the worst impacts of global warming. We published a [Manifesto For Our Ocean](#) outlining essential steps to protect this life-giving biome.

Our ocean programme exposes and curbs illegal fishing, uniting strengthened grassroots capacity with national and international action from governments and industry. We oppose deep-sea mining and marine plastic pollution and work with coastal communities, governments and partners to deepen our understanding of aquatic ecosystems and the need to protect them.

For the past 15 years, our investigations have exposed illegal, unreported and unregulated fishing (IUUF) that destroys marine biodiversity and denies food and income to coastal people. Illegal fishing vessels don't just disregard environmental laws; they create a life of abuse, violence and deprivation for workers. Illegal fishing fleets are rarely challenged at sea or ports, enabling their illicit catch to enter markets. Alongside our investigations, we root our work in coastal communities and local organisations who witness the impact on their environment and daily life. Together, we generate evidence that can hold fishing fleets accountable and create vital transparency in seafood supply chains.

In 2023, our ocean programme extended across Africa and Asia, including significant fishing nations such as Ghana, Senegal, and Tanzania, to Thailand, Indonesia, Taiwan, South Korea, and seafood markets such as the EU, Japan, and the US.

2023: 16 vessel alerts | \$7.2 million worth of catch seized | 350+ interviews with migrant fishers

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

China has the world's largest distant water fishing fleet, comprising thousands of vessels that often operate far beyond any monitoring or control. Our investigations combine grassroots intelligence and fisher interviews with vessel tracking and analysis to provide robust and actionable evidence that results in effective interventions.

We published nine briefings on 33 Chinese 'distant water' fishing vessels linked to illegal fishing and human rights abuses. These were provided to the Chinese authorities, market states (including the EU and US), regional fisheries management bodies, and port States. Our alerts contributed to a US report to Congress citing China's IUU fishing operations. The Financial Times reported on '[China's fishing fleet embroiled in rising tensions with the US](#)' in May, drawing on our intelligence and analysis, and in June, The Telegraph also [reported](#) on our work tackling Chinese trawlers in West Africa.

As part of a region-wide assessment of the Chinese fishing fleet, our investigations in **Tanzania** show their growing influence on fisheries and marine management in the southwest Indian Ocean. In January 2024, teams will return to the region for further investigations in Mozambique and to Asia to interview former crew. We will release a report and film in 2024.

The Philippines - Working with local Filipino partners, staff interviewed over 80 workers from fishing vessels flagged to China, Taiwan, Korea, Namibia, Vanuatu, and the Seychelles. Their testimonies reveal human rights abuses, rampant illegal fishing and deliberate slaughter of wildlife, including sharks, dolphins and turtles. EJF is supporting three enforcement taskforces investigating potential IUUF and labour abuses on Taiwanese and Chinese boats and one flying a Namibian flag of convenience'.

We mapped 'hotspot' routes used for labour trafficking, which the Department of Justice and other enforcement agencies acknowledge and value. Our advocacy includes presentations to the Inter-Agency Council Against Trafficking, the Department of Foreign Affairs and the Philippines Centre on Transnational Crime, each of which has fostered a better understanding and collaboration. Our participation in the ASEAN Meeting on Transnational Crime has prompted essential conversations on ratifying the ILO Work in Fishing Convention (C188).

In **Indonesia**, we continue to interview hundreds of workers who have witnessed illegal fishing, wildlife and human rights abuses while working on foreign and domestic boats. Their evidence and testimonies have been instrumental in driving reforms. In November, we launched our [film](#) on the manning agencies that recruit workers into fishing vessels, many of which are linked to abuses and illegal fishing. EJF has joined the Ministry of Manpower's working group on labour recruitment reforms. Our policy brief to the Coordinating Ministry for Maritime Affairs and Investments has called for improved vessel inspections in Bali. While we build strong relations with governments, we remain independent: for example, we submitted our alert on four unauthorised Indonesian boats to the Indian Ocean Tuna Commission.

Thailand's seafood exports, valued at over \$5 bn each year, have caused catastrophic declines in marine biodiversity and led to modern-day slavery in the fleet. Since 2015, our challenging investigations and unique NGO access to ports and at-sea patrols have underpinned successful engagement with the Royal Thai Government, the EU, and others, leading to significant reforms.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

The 2023 elections ushered in a new government that the seafood industry wants to influence. Our briefing, [High and Dry](#), outlines the benefits of recent reforms to Thailand's economy and the small-scale fishers who wish to keep the rules that protect them, their environment and their livelihoods. However, the Cabinet and seven political parties have submitted eight draft Fisheries Acts containing articles that would erode many transparency, sustainability, and labour protection achievements secured over the last eight years. The policy rollback would reverse reforms and isolate the country once more. In response, EJF led an initiative, in collaboration with 91 NGOs, to develop a [Joint Statement](#) directed to Prime Minister Srettha Thavisin, expressing shared apprehensions about the rollback of fisheries policies. EJF remains committed to scrutinising industry assertions and advocating against any reversal of hard-won progress.

In **South Korea**, with Advocates for Public Law, we [published the results of a two-year investigation](#) into working conditions onboard Korean vessels. The United Nations issued a letter to the Korean Government, and the Minister of Oceans and Fisheries addressed questions in the National Assembly. **Outcome:** The Korean government pledged to amend the Plan for Further Enhancement for Working Conditions of Migrant Fishers on Distant Water Fishing Vessels to enhance protection for migrant fishing crew.

We published [The Broken Barrier](#) and [Implementation of the Port State Measures Agreement](#), revealing that poor monitoring allows illegally caught fish to enter Korea. **Outcome:** The Oceans and Fisheries Minister pledged to adopt our recommendations for their mandatory 'catch certificate', bringing Korea into line with progress in the EU, US and Japan.

In March, our team observed the tell-tale signs of illegal fishing left by the Korean vessel SUNFLOWER 7 in Kiribati's waters. Our information prompted the Royal Thai Government to refuse entry to Bangkok's port and prohibit unloading its tuna catch, valued at over \$7 million. The Korean government later fined the vessel \$200,000 for its serious lawbreaking. This example shows the need for shared transparency benchmarks for all fishing fleets, which is the broader goal of our ocean protection programme.

The **Taiwanese** government is progressing in fisheries transparency and inspections, at-sea monitoring, and crew protection. Together with the Coalition for Fisheries Transparency, which EJF co-chairs with Oceana, we were invited to meet the Minister and high-level representatives from the Fisheries Agency. We presented our Global Charter for Fisheries, and the positive response will help to enshrine concrete steps for fisheries transparency in Taiwanese legislation. An official working group with the Fisheries Agency and a Taiwanese NGO, the Environment & Animals Society of Taiwan, was formed to systematically review policies and regulations that enable transparency and traceability in Taiwan's fisheries. **Outcome:** In 2023, the Fisheries Agency subsidised the installation of CCTV on 282 boats, a vital move to deter illegalities. The agency also inspected 17 foreign vessels owned by interests linked to Taiwan and interviewed 127 crew members who worked on the 17 boats.

Our detailed investigations resulted in six dossiers involving 26 vessels. **Outcome:** The government agreed to treat these boats as priority, high-risk vessels for enforcement actions; investigations into eight vessels are ongoing. One vessel linked to severe violations, including illegal shark finning, was fined \$245,000 and had its fishing licence suspended for two years. Taiwan also imposed a fine of approximately \$250,000 on the Taiwanese insurer of the IUU-listed vessel SAGE, which has been under international investigation since EJF issued an alert in 2020.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

In **Japan**, our new team member reviewed the fundamental laws and loopholes governing tuna imports and domestic trade, showing how seafood associated with illegal fishing and human rights abuses could enter the country. In December, we shared our report with the Japanese Fisheries Agency, key fisheries associations, and the Organization for the Promotion of Responsible Tuna Fisheries (OPRT).

In addition to our extensive field investigations and remote vessel monitoring, we work with coastal communities and small-scale fishers to create legal, sustainable fisheries and better protect the marine environment. In 2023, we expanded the use of our bespoke smartphone app, *DASE*, which enables fishermen to document and share geo-tagged, actionable evidence of illegal fishing. **Outcome:** EJF has trained over 250 people to use the DASE app in Ghana, Senegal, Cameroon and Liberia.

The **Cameroon** Government began publishing the list of fishing licences and acted against illegal fishing boats, including three vessels we exposed for illegalities. After EJF published an [in-depth analysis of the fleet](#), the authorities began looking closer at vessels flying a 'flag of convenience' and fined some fishing boats. We supported Cameroon in preventing three vessels listed as 'IUU' in regional fisheries management organisations from continuing to fly the nation's flag. In Cameroon and Senegal, our work prompted the authorities to adopt new rules to support 'community surveillance'. We rolled out the DASE app in the Douala-Edéa marine protected area in Cameroon. Training included security and safety-at-sea workshops in local fishing camps. More than 25 fishers and rangers benefited from the training, and nine rangers were before the Court of Edéa for evidence collected using DASE to be legally permissible.

"We have never had this type of training before [...] With the knowledge we have gained, I believe we will be able to strengthen our surveillance efforts to detect and deter IUU fishing and other illegal activities in the Douala-Edéa National Park."

Eitel Pandong, Conservator of the Douala-Edéa National Park, Cameroon

In **Ghana**, the team ensured that over 500 small-scale fishers and community activists were involved in government discussions on the impact of the 'closed season'. The discussions were the first time fisherfolk have been able to monitor the effects of the 'closed season' and are a direct result of our engagement with the Ministry of Fisheries and Aquaculture Development and the Fisheries Commission. The team registered almost 17,000 fishers with the Ghana National Canoe Fishermen Council, giving this umbrella organisation a stronger footing to advocate for fishers' rights and more robust fisheries policies. In December, [our briefing](#) presented a series of recommendations to strengthen the legal framework and prosecutions for violations of fisheries laws.

Liberia : 257 people trained in DASE | 7 new CMAs | 30 VSLAs | \$300,000 saved

"Now, there is no way for the trawlers to lie because the app has made photographing and reporting them simple. [...] I thank EJF for installing the app on my phone to help me monitor and protect our territorial waters."

Emmanuel Appleton, fisherman, Robertsport, Liberia

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31ST DECEMBER 2023

Women in **Liberia** are critical to the fisheries sector, comprising 60% of the workforce. EJF helps establish Collaborative Management Associations (CMAs) to give local communities more control over fisheries resources. The CMAs catalyse Village Saving and Loans Associations (VSLAs), where women can save and access microfinance to pay for everything from education and health needs to investing in alternative livelihoods. Since 2021, over \$300,000 has been saved across 23 associations, providing unprecedented financial resilience and buy-in to localised fisheries governance. Women have gained greater confidence through their involvement in VSLAs and now hold half of the elected leadership positions in the new CMAs. Our film [Together We Are Strong](#) and reports on [gender and economic inclusion](#), [fisheries governance](#) and [CMA effectiveness](#) showcase our participatory, local fisheries management approach.

"Were it not for the VSLA, I would not have run for the CMA leadership. VSLA gave me zeal, and my women also encouraged me. They said, go, we will be behind you. My campaign was successful, and it has brought me this far."

Mary, Vice President of Margibi County CMA, Liberia

[Levelling the Playing Field](#), our report on the success of the VSLAs, was published in March 2024

In **Senegal**, our film, [Ocean Defenders](#), showcases DASE's use in coastal communities. Joint surveillance teams have used DASE extensively during their patrols, capturing over 800 images, including of unsustainable and illegal fishing practices, such as an industrial vessel fishing in a zone reserved for artisanal fishers and the landing of juvenile fish. Our partners report a reduction in the quantities of juvenile fish landed by artisanal vessels following the app's deployment and improved revenue collection from fishing permits. Our [At the Tipping Point report](#) and [film](#) reveal the damage to marine life caused by industrial trawlers. **Outcome:** With media coverage in [Voice of America](#), [Le Monde](#), [Jeune Afrique](#) and [Africa News](#) and support from 14 local and regional organisations, we urge Senegal to end destructive bottom trawling. Our advocacy led to an unprecedented dialogue between grassroots stakeholders and policymakers: parliamentarians have agreed to develop an action plan to transform bottom trawling.

A Global Approach to Community Participation - With new funding support from the EU's NDICI, we can strengthen and expand our approach to participatory governance. We are producing a Global Toolkit to inspire and inform coastal communities in 15 nations across the Global South. The Toolkit will improve community monitoring, strengthen governance and decision-making, and help empower artisanal fishers' associations.

Our investigative team documented the devastating impacts of illegal trawling in the Gulf of Gabès in **Tunisia**. The trawls are destroying millennia-old seagrass habitats in this part of the Mediterranean, leading to the collapse of local traditions, economies, and rich marine habitats. **Outcome:** The [report](#) and [film](#) reached local and international media, including [El Pais](#), [Mongabay](#) and [Voice of America](#), calling on Tunisian officials, EU policymakers, and the General Fisheries Commission for the Mediterranean to protect the Gulf.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

Making change in the EU - Our team in **Brussels** campaigned to ensure EU policy better supports sustainable and transparent fisheries. We also continued to support the implementation of EU fisheries policies. Our detailed intelligence contributed to the EU's IUU dialogues with several nations. Our support also contributed to calls for effective and better compliance in regional fisheries management organisations, such as the International Commission for the Conservation of Atlantic Tunas and extended to sustainable fisheries partnership agreements.

In **Germany**, our team supported these Brussels-led efforts to ensure the adoption of progressive EU Fisheries Control Regulation. Engaging with the Ministry State Secretaries and relevant Heads of Unit, we ensured that Germany - as the EU's most powerful Member State - reversed its position on the 'margin of tolerance', which would have effectively legalised the misreporting of fish catches. The work resulted in EJV becoming the 'go-to organisation' for this issue.

Outcome: 2023 saw the long-awaited adoption of a new EU Fisheries Control Regulation with revised rules to help prevent overfishing and reduce the incidental catch of marine life. This reform reflects some transparency measures we advocate, such as an electronic tracking system for all EU fishing vessels, using onboard cameras to monitor fishing operations and the complete digitalisation of seafood supply chains for EU vessels. EJV staff successfully closed a 'margin of tolerance' loophole that would have legalised the misreporting of catches on a massive scale - a vital win for the marine environment.

Securing global fisheries transparency - EJV, Oceana and the Coalition for Fisheries Transparency Steering Committee (comprising WWF, Global Fishing Watch and others) held regional workshops in Southeast and East Asia throughout 2024. These gatherings brought together around 50 grassroots NGOs across the regions to forge new alliances and advocacy actions to secure transparency.

- **Defending the Deep Ocean**

"The deep sea, in our view, is our home, is where we come from, and we are the culture of the people of the deep sea. It is our country, it is our home".

Solomon Pili Kaho'ohalahala, Hawaii

Mining the deep ocean floor for critical minerals would disturb the fragile balance of life, with devastating consequences for biodiversity, coastal communities, and our global climate. This year, we launched a new campaign working with international partners to unite government, business and grassroots voices calling for the deep sea to be protected. We released filmed interviews featuring community representatives [Alanna Smith](#) (Cook Islands) and [Solomon Pili Kaho'ohalahala](#) (Hawaii), experts such as [Professor Alex Rogers](#) and [Victor Vescovo, a deep-sea explorer](#), and private sector interests such as Triodos Bank, Patagonia and [Storebrand](#).

"We do not have sufficient knowledge about the deep ocean. We should not and cannot start mining."

Sebastian Unger, Germany's Federal Government Commissioner for the Ocean

We filmed interviews with government representatives, including [Sebastian Unger](#) (Germany's Federal Government Ocean Commissioner) & [Olivier Poivre d'Arvor](#) (French Ambassador for the Poles and Maritime Affairs). We hosted a high-level webinar bringing together Germany's Federal Minister for the Environment, Steffi Lemke, Parliamentary State Secretary Franziska Brantner (Federal Ministry for Economic Affairs and Climate Action), and representatives from BMW and the University of California.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

Our reports [Towards the Abyss: How the rush to deep-sea mining threatens people and our planet](#), [The perils of deep-sea mining: A briefing for financial institutions](#), and [Critical minerals and the green transition: Do we need to mine the deep seas?](#) were well received at influential meetings and in leading media, including the FT, BBC, and Reuters.

Our Brussels team successfully campaigned to keep DSM products out of the EU's upcoming Critical Raw Materials Regulation: the Parliament's final opinion included two of our suggested amendments. In the UK, we built support for a moratorium by hosting events at Westminster and drafting a letter that received cross-party support and coverage in the [Financial Times](#). **Outcome:** In October, the UK government announced support for a moratorium, joining a growing list of nations supporting the deep sea.

- Curbing Marine Plastic Pollution

Plastics are the largest, most harmful, and persistent type of litter in the ocean, making up over 80% of all marine debris. Around 10% of marine plastic pollution comes from discarded nylon fishing gear that kills or maims fish and many other non-target species. Net Free Seas trains communities to retrieve and recycle nets, removing this deadly waste from the marine environment and generating income for remote coastal communities.

Net Free Seas (NFS) Thailand: 122 tonnes of ghost gear collected | \$40,000 generated for local communities | 659 local jobs | 2,362 people supported

NFS Indonesia was launched in 2023 with workshops, a training handbook, and posters aimed at mobilising and training communities to manage their end-of-life fishing gear properly.

Outcome: 3 tonnes of nets collected | 4 communities | 2 partner companies repurposing and recycling nets into furniture or building materials

Bottle-Free Seas - Thailand

Estimated 100,000 plastic bottles avoided | 10 water refill stations created.

Across the world, consumers buy more than 1 million plastic water bottles every minute. Drink bottles are one of the most common items of marine litter. Ending single-use plastic must be our shared goal. In 2023, we launched Bottle Free Seas (BFS) in Bangkok. BFS combines public outreach with water refill stations, creating a clean, reliable alternative to single-use plastic bottles. In the first three months, we estimate that BFS took 100,000 plastic bottles out of use. We are also urging Thai authorities to champion alternatives to plastic and advocating for Thai cities to follow Bangkok's lead. We will expand this new project to create scalable, replicable, and affordable options to the ubiquitous and unnecessary consumption of plastic bottles.

"Thank you to EJF for doing great things for the people of Bangkok. In addition to the Bangkok Metropolitan Administration's target to install 200 public water refill stations within our agencies, we are planning to expand to 5,000 water refill stations in Bangkok through collaboration with private sectors and other organisations, such as offices and airports, to foster the reduction of single-use plastics."

Chadchart Sittipunt, Governor of Bangkok, Thailand

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. PROTECTING OUR GLOBAL CLIMATE AND BIODIVERSITY

- Conserving Nature's carbon stores - in our ocean, wetlands and forests

Forests and wetlands are among the planet's most diverse ecosystems. Forests are home to around 80% of the world's terrestrial wildlife, and 40% of all plant and animal species depend on wetlands, including around 30% of known fish species. They are also essential to mitigating climate change. Peatland ecosystems, for example, cover just 3% of our planet's land surface but store twice the amount of carbon as all the world's forests combined.

We are defending the Pantanal, Brazil. Our work has focused on the Pantanal, the world's most extensive tropical wetland. It is home to Indigenous peoples and thousands of species, including iconic species such as the jaguar, giant anteater, and giant otter. The biome provides flood protection and freshwater for 8 million people and is a vast carbon store. Cattle agribusiness, drought, and wildfires exacerbated by climate change destroy this unique place. In Brazil, our environmental defenders programme (see below) supports Indigenous youth activists, helping them to resist threats to their lands and violent attacks by powerful agribusiness.

We help amplify their concerns in Brasilia. This year, we hosted a photo exhibition in the Chamber of Deputies and made representations at Senate hearings. We aim to give visibility to the Pantanal that will help secure legal protections for the land, biodiversity and people living within it.

In Europe, we published a [report](#) on the links between EU beef imports and damage to the Pantanal. Our researchers estimated that between 2012-2021, the conversion of native vegetation to pasture released the same amount of CO₂ as burning 10.6 million barrels of crude oil. Our report argues that 'other wooded land' needs to be included in an expanded Deforestation Regulation to achieve its conservation objectives.

We also published a [report on slave labour](#) in Brazil's beef industry and its links to the EU. The report investigated slavery on Pantanal ranches, including some linked to JBS, the world's largest meat producer and a significant supplier to the EU and UK.

- Amplifying the Voices of Climate Refugees

In late 2022, we were given privileged access to the Dadaab refugee camp in Kenya, where tens of thousands of Somali people have fled from a prolonged drought. We met with people born and raised in the camp, who are effectively trapped and stateless. We gathered their climate witness testimonies and their hopes for the future. We will release a critical report and film to help strengthen their voice and continue to demand more robust legal protection for climate refugees.

A trailer for [Radio Dadaab](#) was released this year, and we will release a long-form film in early 2024.

- Energy Production

We also produced a report highlighting the opportunity and necessity for Germany to bring its phase-out of coal in energy production forward. [The Cost of Germany's Energy U-turn](#) was launched in June, complementing a [short film](#) released in March, and shared with parliamentarians in the German Bundestag.

A report on the use of 'biomass' produced from natural forests to fuel energy production, such as the Drax power plant in the UK, is in the research phase. We will highlight the irresponsible damage to climate and biodiversity caused by biomass production and the burning of wood pellets transported from North America and elsewhere to the UK. Drax power station produces more CO₂ than when it burned coal. In October, EJF's UK advocacy team attended the Labour Conference to raise pressing issues, including Drax, with MPs and others before the 2024 General Election. We will release a report and film in 2024.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31ST DECEMBER 2023

2. EMPOWERING GRASSROOTS ENVIRONMENTAL DEFENDERS

Environmental defenders and investigative environmental journalists are instrumental in protecting Nature and the human rights dependent upon it. EJF helps strengthen grassroots activism by training, equipping, supporting and mentoring local leadership and amplifying voices for change.

- Promoting independent environmental journalism to protect the ocean

273 Journalists trained | 5 countries | 60+ articles published

EJF's ambitious programme trains, equips and provides bespoke support to investigative environmental journalists in the Global South. Our approach combines technical and skills-based capacity-building with fieldwork, mentorships, and story grants and facilitates engagement with grassroots communities. In 2023, we trained **273** journalists in Somalia, Cameroon, Senegal, Ghana and Indonesia to document ocean protection. In Indonesia alone, EJF-trained journalists with small story grants have produced over **20** articles covering the illicit trade of shark fins, mangrove deforestation and illegal fishing.

We published an [investigative journalism training manual](#) with the TEMPO Institute in Indonesia to share best practices, helping to make investigative reporting more accessible and successful for the next generation of environmental journalists.

In **Cameroon**, we trained fourteen journalists to report on IUUF, combining field research and interviews with artisanal fishers and others in the seafood sector. [National media covered the training and issues covered](#). A similar training benefiting 21 Senegalese journalists was also featured, leading to the publication of articles on, for example, [overexploitation and fisheries subsidies](#). In **Liberia**, our training workshop strengthened reporting on fisheries. Award-winning Liberian journalist Edward Blamo has since published two pieces - one in China Dialogue on [sharks and rays](#) and one in Mongabay reporting our [DASE app](#).

"I can't say that I'm already an expert on the subject, but the knowledge I've acquired gives me a basis. This course has inspired a lot of interest in the subject from my fellow journalists here. I would like to thank the organisers for making this training possible." Journalist, Cameroon (2023)

Our journalist training in **Somalia** strengthens opportunities for environmental crime reporting, focusing on IUU fishing in challenging, hard-to-access coastal areas. In 2023, we trained eight journalists and activists to investigate illegal fishing in Ras Hafun, a major IUU hotspot. Other journalists in coastal areas continued to monitor foreign trawlers, reporting around a dozen Chinese and four Korean trawlers, as well as several Iranian vessels. This surveillance took place before a surge in piracy in the Bari region, with pirates using Iranian boats as 'motherships'. **Outcome:** Their evidence informs fisheries transparency, and our partner organisation, Radio Daljir, has used evidence to inform the public and decision-makers.

- [Supporting Indigenous Activism in the Pantanal, Brazil](#)

We have a long-term commitment to protecting the Pantanal, some 70% of which lies in Mato Grosso do Sul, the state with the third largest Indigenous population in the country. In 2022, it was also the state with the second-highest number of deaths of Indigenous peoples, some resulting from violent police evictions. This year, we brought together 22 Indigenous youth activists, providing them with drones and micro-cameras and the training that will help them gather interviews and footage of their territories and the threats to them.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

Outcome: We continue to mentor the activists and provide bespoke guidance to help them use the cameras effectively; already, images have been published in one of Brazil's leading newspapers. As an additional impact, in November, Indigenous firefighters were able to use our drones to pinpoint the direction of travel of the devastating wildfires that swept the region. We will continue to promote these affordable technologies to raise concerns and actively protect the Pantanal.

- **Protected Areas and Indigenous Rights**

This year, investigators met **Maasai** people violently evicted from their homes in Tanzania. The evictions are ostensibly in the name of conservation. Our investigation will be published as a report and film in 2024, highlighting the need to respect Indigenous rights when protecting Nature.

In the **Okavango Delta**, we have supported a grassroots conservation coalition opposing gas and oil prospecting in this biodiverse region. We will provide equipment to community leaders and conservationists to help strengthen their advocacy nationally and internationally to protect the Okavango wetland, home to the world's largest population of elephants. A report and film are in production.

FINANCIAL REVIEW

INCOME : £5,602,588

EXPENDITURE : £5,900,633

YEAR END BALANCE Total available funds: £5,242,430

A deficit has arisen due to expenditure from grant income that was received and recognised in 2022. The total unrestricted funds at the year end amounted to £3,012,430.

RESERVES

The trustees together with the CEO and Director closely monitor and assess expenditures to establish an appropriate amount for the reserve to ensure EJF's ongoing financial and operational security particularly in line with the charity's growing programmatic commitments. The reserve for 2024 will stand at £2.2m million representing approximately six months of core operational costs.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 year that 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 the year. In preparing those 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and regulations made thereunder. 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.

This report was agreed and signed on behalf of the Board of Trustees on the 28th August 2024



S. McIvor (Chair)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
THE ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 the financial statements section of our report. We are independent of the charity 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 charity'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 we do not express any form of assurance conclusion thereon.

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 course of 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 themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 23, the Trustees 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 charity'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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- The Charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to comply with the Charity SORP was of key significance.
- We gained an understanding of how the charity complied with its legal and regulatory framework, including the requirement to comply with the Charity SORP, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all income was properly identified and accounted for and to ensure that only valid and appropriate expenditure was charged to the charity's funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees 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 anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.



Knox Cropper LLP,
Statutory Auditor
65 Leadenhall Street
London. EC3A 2AD

28 August 2024

Knox Cropper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Restricted Income funds £	Unrestricted Income fund £	Total Funds 2023 £	Total Funds 2022 £
INCOME FROM:					
Grants and donations	2	3,312,787	2,206,926	5,519,713	5,018,038
Charitable activities		-		-	1,900
Other trading activities		-	3,994	3,994	2,404
Investments	3	-	38,544	38,544	14,914
Other income		38,838	1,499	40,337	4,436
Total		3,351,625	2,250,963	5,602,588	5,041,692
EXPENDITURE ON:					
Raising funds	4	-	47,280	47,280	35,791
Charitable activities	5	3,680,947	2,172,406	5,853,353	4,482,967
Total		3,680,947	2,219,686	5,900,633	4,518,758
Net gains/(losses) on investments		-		-	-
Operational foreign currency gains/(losses)	1.7	-	(172,451)	(172,451)	170,072
Net income/(expenditure)		(329,322)	(141,174)	(470,496)	693,006
Transfers between funds	13	-	-	-	-
NET MOVEMENT IN FUNDS		(329,322)	(141,174)	(470,496)	693,006
Balances brought forward at 1 January		2,559,322	3,153,604	5,712,926	5,019,920
BALANCES CARRIED FORWARD AT 31 DECEMBER 2023		2,230,000	3,012,430	5,242,430	5,712,926

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**BALANCE SHEET****AS AT 31ST DECEMBER 2023**

	Notes	£	2023	£	£	2022	£
Fixed Assets							
Social Investment	10			58,099			57,884
Tangible Assets	9			79,264			116,461
Current Assets							
Stock			6,331			7,754	
Debtors	11		966,121			241,121	
Cash at bank and in hand			<u>4,352,264</u>			<u>5,337,099</u>	
			5,324,716			5,585,974	
Creditors: Amounts falling due within one year							
	12		<u>(219,447)</u>			<u>(47,393)</u>	
Net Current Assets							
				5,105,067			5,538,581
Total Assets Less Current Liabilities							
				<u>5,242,430</u>			<u>5,712,926</u>
FUNDS							
Restricted Income Funds	13			2,230,000			2,559,322
Unrestricted Income Fund	14			3,012,430			3,153,604
Total Funds							
				<u>5,242,430</u>			<u>5,712,926</u>

The accounts were approved by the Trustees on the 28th August 2024 and signed on its behalf by:



S. McIvor
Chair

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**STATEMENT OF CASH FLOW****AS AT 31ST DECEMBER 2023**

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>(973,965)</u>	<u>670,110</u>
Cash flows from investing activities:		
Dividends and interest from investments	38,544	14,914
Purchase of property, plant and equipment	(57,153)	(105,289)
Proceeds from sale of assets	7,954	-
Purchase of investments	(215)	-
Net cash provided by/(used in) investing activities	<u>(10,870)</u>	<u>(90,375)</u>
Change in cash and cash equivalents in the reporting period	(984,835)	579,735
Cash and cash equivalents at the beginning of the reporting period	<u>5,337,099</u>	<u>4,757,364</u>
Cash and cash equivalents at the end of the reporting period	<u>4,352,264</u>	<u>5,337,099</u>

Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure) for the reporting period	(298,045)	522,934
Depreciation charges	86,396	80,996
Other (Gains)/losses	(172,451)	170,072
Dividends and interest from investments	(38,544)	(14,914)
(Increase)/decrease in debtors	(724,798)	(46,379)
Increase/(decrease) in creditors	172,054	(42,778)
(Increase)/decrease in stock	1,423	179
Net cash provided by/(used in) operating activities	<u>(973,965)</u>	<u>670,110</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE FINANCIAL ACCOUNTS****FOR THE YEAR ENDED 31ST DECEMBER 2023****1. ACCOUNTING POLICIES****1.1 Basis of Preparation of Accounts**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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

The financial statements are presented in pounds sterling.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty are detailed in the accounting policy where applicable.

1.2 Incoming Resources

The incoming resources of the charity have been recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. The charity is unable to recover VAT on its expenditure and any VAT arising is included as part of the expenditure to which it relates.

Support Costs have been allocated on the basis of direct costs.

1.4 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments, including its debtors and creditors. These are initially recognised at transaction value and subsequently valued at their settlement value. Cash and cash equivalents comprise cash in hand and call deposits and are subject to an insignificant risk of change in value.

1.5 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Fixtures, Fittings & Equipment – 33.33% straight line
- Motor vehicle – 20% straight line
- Fixtures and Fittings – 33.33% straight line

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (Continued)

1.6 Social Investments

Social investments, whose purpose is wholly or partly to further the Charity's aims, are measured at fair value, if this can be measured reliably, or, if not possible then, at cost less impairment.

1.7 Foreign Currency

Foreign currency transactions are translated at the rates ruling when they occurred. Foreign currency monetary assets and liabilities are translated at the rates ruling at the balance sheet dates. Any differences are taken to the statement of financial activities.

We do not trade in foreign currency and manage the transfer of funds between currencies to ensure minimum exposure and exchange variances.

1.8 Fund Accounting

Unrestricted general funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for the general purposes of the charity. The charity may designate its unrestricted funds for a particular purpose and these funds are also unrestricted and may be undesignated at any time.

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. Transfers to the restricted funds are EJF contributions to the activities.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

2. GRANTS AND DONATIONS

	2023	2022
	£	£
Grants	5,341,204	4,827,177
Donations	178,509	190,861
	<u>5,519,713</u>	<u>5,018,038</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Dividend income	2,318	2,410
Interest Receivable	36,226	12,504
	<u>38,544</u>	<u>14,914</u>

4. RAISING FUNDS

	2023	2022
	£	£
Direct Costs	44,215	33,247
Support	3,065	2,544
	<u>47,280</u>	<u>35,791</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2023****5. PROJECT COSTS**

	Restricted	Unrestricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Oceans Campaign				
Direct Project Costs	3,354,161	1,442,040	4,796,201	3,457,649
Support Costs	232,505	99,960	332,465	264,612
	<u>3,586,666</u>	<u>1,542,000</u>	<u>5,128,666</u>	<u>3,722,261</u>
Climate				
Direct Project Costs	10,207	193,967	204,174	355,743
Support Costs	708	13,446	14,153	27,225
	<u>10,914</u>	<u>207,413</u>	<u>218,327</u>	<u>382,968</u>
Human Trafficking (2023 onwards included in Oceans)				
Direct Project Costs	69,776	-	69,776	85,119
Support Costs	4,837	-	4,837	6,514
	<u>74,613</u>	<u>-</u>	<u>74,613</u>	<u>91,633</u>
Environmental Defenders (formerly Activist Training)				
Direct Project Costs	8,187	235,704	243,891	68,897
Support Costs	567	16,339	16,906	5,273
	<u>8,754</u>	<u>252,043</u>	<u>260,797</u>	<u>74,170</u>
Wetlands & Forests				
Direct Project Costs	-	96,095	96,095	5,430
Support Costs	-	6,661	6,661	416
	<u>-</u>	<u>102,756</u>	<u>102,756</u>	<u>5,846</u>
Plastic (2023 onwards included in Oceans)				
Direct Project Costs	-	-	-	93,032
Support Costs	-	-	-	7,120
	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,152</u>
Wildlife (2023 onwards included in Oceans)				
Direct Project Costs	-	-	-	18,691
Support Costs	-	-	-	1,430
	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,121</u>
Communications (2023 onwards included in relevant project)				
Direct Project Costs	-	-	-	6,753
Support Costs	-	-	-	517
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,270</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

5. **PROJECT COSTS (continue)**

	Restricted 2023 £	Unrestricted 2023 £	Total 2023 £	Total 2022 £
Fashion (formerly Cotton)				
Direct Project Costs	-	15,370	15,370	20,525
Support Costs	-	1,066	1,066	1,571
	-	16,436	16,436	22,096
Governance costs				
Audit fee	-	7,800	7,800	6,120
Direct Project Costs	-	10,212	10,212	631
Salaries	-	30,390	30,390	46,121
Support Costs	-	3,355	3,355	3,578
	-	51,758	51,758	56,450
	3,680,947	2,172,406	5,853,353	4,482,967

6. **SUPPORT COSTS**

	2023 £	2022 £
Salaries, NI and Pension Costs	128,836	108,027
Programme	9,296	14,884
Premises costs	62,454	29,127
Legal and Audit Fees	21,644	2,857
Bank Charges	10,484	7,517
Depreciation	77,217	82,332
Overheads	45,627	70,067
Travel	26,950	5,989
	382,508	320,800
Allocated to:		
Fundraising	3,065	2,544
Restricted Project Costs	238,617	235,215
Unrestricted Project Costs	140,826	83,041
	382,508	320,800

Support costs have been allocated on the basis of direct costs.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

7. TRUSTEES

None of the Trustees (or any persons connected with them) received any expenses or remuneration from the charitable trust during the year.

8. EMPLOYEES

Number of Employees

There was an average number of 30 (2022: 25) employees working in the UK. Additionally 81 (2022: 65) members of staff in Liberia, Ghana, Germany, Thailand, Korea, Belgium, Indonesia, Philippines, France, Japan, Taiwan, Brazil, Cameroon and Senegal are paid locally.

	2023	2022
	£	£
Employment Costs		
Wages and Salaries	2,171,437	1,700,720
Social Security Costs	299,358	222,052
Other Pension Costs	98,257	84,417
Other benefits	37,512	-
Overseas contractors	787,563	670,328
	<u>3,394,127</u>	<u>2,677,517</u>

The number of employees whose employee benefits exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	3	2
£70,001 - £80,000	1	-
£80,001 - £90,000	-	-
£90,001 - £100,000	-	-
£100,001 - £110,000	1	2
£110,001 - £120,000	1	-

Senior Leadership comprises the CEO, Director and Chief Operating Officer. The total employee benefits paid to key management personnel during the year amounted to £325,574 (2022: £295,151).

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

9. TANGIBLE FIXED ASSETS

	Computers and Cameras	Motor vehicle	Fixtures and Fittings	Total 2023	Total 2022
	£	£	£	£	£
Cost					
At 1 st January	320,087	47,560	47,619	415,266	309,977
Additions	47,043	-	10,110	57,153	105,289
Disposals	(7,954)	-	-	(7,954)	-
At 31 st December	<u>359,176</u>	<u>47,560</u>	<u>57,729</u>	<u>464,465</u>	<u>415,266</u>
Depreciation					
At 1 st January	227,150	42,667	28,988	298,805	217,809
Charge for the year	64,506	4,893	16,997	86,396	80,996
At 31 st December	<u>291,656</u>	<u>47,560</u>	<u>45,985</u>	<u>385,201</u>	<u>298,805</u>
Net Book Value					
At 31 st December 2023	<u>67,520</u>	<u>-</u>	<u>11,744</u>	<u>79,264</u>	
At 31 st December 2022	<u>92,937</u>	<u>4,893</u>	<u>18,631</u>		<u>116,461</u>

10. SOCIAL INVESTMENT

In 2016 EJF Trust purchased 5,000 £1 shares in a new Welsh Wind Co-op with an additional investment of £5,000 made in 2018. In 2020 an additional 48,000 £1 shares were purchased in EGNI solar energy. During the current year the Trust purchased minimal shares in energy companies to give it access to shareholders meeting in order to further its charitable activities.

	2023	2022
	£	£
Cost at 1 January 2023	57,884	57,884
Additions	215	-
Disposals	-	-
Gains/(losses)	-	-
Total investments at 31 December 2023	<u>58,099</u>	<u>57,884</u>
Investment cost at 31 December 2023	<u>58,215</u>	<u>58,000</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2023****11. DEBTORS**

	2023	2022
	£	£
Partners advances (see Note 12)	-	112,678
EJF Ltd (see Note 15)	26,600	26,600
Accrued income	720,873	-
Prepayments	171,116	51,794
Other debtors	47,532	50,049
	<u>966,121</u>	<u>241,121</u>

EJF Charitable Trust is the grant administrator for The Norwegian Agency for Development Cooperation, the Rockefeller Philanthropy Advisors (O5 Project) and Walton Family Foundation grants which involve a number of charities working in partnership. EJF CT advances grant funding to each partner according to an agreed schedule (see Note 12).

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals	58,230	47,393
Partners advances	99,512	-
Other creditors	61,705	-
	<u>219,447</u>	<u>£47,393</u>

13. RESTRICTED INCOME FUNDS

	Balance 1st January 2023	Income	Expenditure	Transfers	Balance 31st December 2023
	£	£	£	£	£
Oceans Project	2,456,754	3,311,213	(3,586,666)	-	2,181,301
Human Trafficking Project	74,613	-	(74,613)	-	-
Climate Project	9,450	40,412	(10,914)	-	38,948
Woodland	9,751	-	-	-	9,751
Environmental Defenders (Activist training)	8,754	-	(8,754)	-	-
	<u>£2,559,322</u>	<u>3,351,625</u>	<u>(3,680,947)</u>	<u>-</u>	<u>2,230,000</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

The Oceans programme works in the EU, Africa and Asia to secure legal, sustainable and equitable fisheries. Reserves support investigations and grassroots partnerships, and national and international advocacy that builds transparency into fisheries and protect marine biodiversity.

The Human Trafficking project is part of the Oceans programme - investigations and advocacy to end modern-day slavery in the seafood sector.

The Climate Programme works to secure protection for climate refugees, conserve Nature's carbon stores and end fossil fuels.

Woodland - funding was secured to purchase and maintain a Welsh woodland as our 'carbon offset'.

Activist Training (thereafter 'Environmental Defenders') provides equipment, training and support to grassroots environmental activists and investigative environmental journalists in the Global South.

The Marine Plastic programme works with coastal communities to remove harmful nylon fishing gears from the sea, and to reduce the use of plastic water bottles.

RESTRICTED INCOME FUNDS – comparative 2022

	Balance 1st January 2022	Income	Expenditure	Transfers	Balance 31st December 2022
	£	£	£	£	£
Oceans Project	1,546,379	3,609,864	(2,626,565)	(72,924)	2,456,754
Communications Project	6,753	-	(6,753)	-	-
Human Trafficking Project	37,203	129,044	(91,634)	-	74,613
Climate Project	-	392,418	(382,968)	-	9,450
Woodland	9,751	-	-	-	9,751
Activist training Plastic	-	10,000	(74,170)	72,924	8,754
	<u>£1,600,086</u>	<u>4,206,261</u>	<u>(3,247,025)</u>	<u>-</u>	<u>2,559,322</u>

The transfer represented a donation for Activist training allocated to Oceans project in 2021.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2023****14. UNRESTRICTED INCOME FUND**

	Balance 1st January 2023	Income	Expenditure	Transfers	Balance 31st December 2023
	£	£	£	£	£
General funds	3,066,164	2,250,963	(2,392,137)	(116,000)	2,808,990
Designated funds Carbon Offset	87,440	-	-	116,000	203,440
	<u>3,153,604</u>	<u>2,250,963</u>	<u>(2,392,137)</u>	<u>-</u>	<u>3,012,430</u>

15. SPLIT OF ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed Assets	137,363	-	137,363
Net Current Assets	2,875,067	2,230,000	5,105,067
	<u>3,012,430</u>	<u>2,230,000</u>	<u>5,242,430</u>

SPLIT OF ASSETS BETWEEN FUNDS – comparative 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed Assets	174,345	-	174,345
Net Current Assets	2,979,259	2,559,322	5,538,581
	<u>3,153,604</u>	<u>2,559,322</u>	<u>5,712,926</u>

16. RELATED PARTIES

S. Trent, Executive Director, and J. Williams, operations director of the Trust, are also directors of Environmental Justice Foundation Company Limited by Guarantee (EJF Ltd) which is a not-for-profit sister organisation operating from the same premises and sharing certain facilities and resources.

During 2018 an advance of £26,600 was made to EJF Ltd to enable the company to purchase a piece of woodland. The woodland will be transferred to EJF CT in 2024.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2023****17. OPERATING LEASES COMMITMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	Land and building		Other	
	2023	2022	2023	2022
	£	£	£	£
Falling due within one year	135,040	112,099	-	-
Falling due between one and five years	211,883	285,377	-	-
Falling due later than five years	-	-	-	-
	<u>346,923</u>	<u>397,476</u>	<u>-</u>	<u>-</u>

18. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRES BY FRS 102

	Restricted Funds	Unrestricted general Funds	Total 2022
	£	£	£
INCOME FROM			
Grants and donations	4,203,584	814,454	5,018,038
Charitable activities	-	1,900	1,900
Other trading activities	-	2,404	2,404
Investments	-	14,914	14,914
Other income	2,677	1,759	4,436
Total	<u>4,206,261</u>	<u>835,431</u>	<u>5,041,692</u>
EXPENDITURE ON			
Raising funds	-	35,791	35,791
Charitable activities	3,247,025	1,235,942	4,482,967
Total	<u>3,247,025</u>	<u>1,271,733</u>	<u>4,518,758</u>
Other gains/(losses)	-	-	-
Net income/(expenditure)	-	170,072	170,072
Transfers between funds	-	-	-
Net movement in funds	<u>959,236</u>	<u>(266,230)</u>	<u>693,006</u>
Balance brought forward	1,600,086	3,419,834	5,019,920
Balance carried forward	<u>2,559,322</u>	<u>3,153,604</u>	<u>5,712,926</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

England & Wales - Charity number 1088128

Accounts



IMPACT REPORT & ACCOUNTS

PROTECTING PEOPLE
AND PLANET



TRUSTEES

Steve McIvor - Chair
Tessa Gregory
Andrew Kalman
Bob Lutgen - Treasurer
Juliana Ruhfus

DIRECTORS

Steve Trent - Founder and CEO
Juliette Williams - Founder and Director

PRINCIPAL ADDRESS

Environmental Justice Foundation CT
2nd floor, Gensurco House
3 - 5 Spafield Street, Farringdon
London, EC1R 4QB

AUDITORS

Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street
London, EC3A 2AD

BANKERS

Co-operative Bank Plc
PO Box 101
1 Balloon Street
Manchester, M60 4EP



Protecting People and Planet

Charity registration number: 1088128

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ABOUT EJF

PROTECTING PEOPLE AND PLANET

OUR MISSION

The Environmental Justice Foundation (EJF) exists to protect the natural world and defend our fundamental human right to a secure environment.

We believe in equity and justice and a need to respect, defend, and empower communities most at risk from habitat loss, biodiversity collapse and global heating. We campaign for environmental justice.

EJF is an informed risk-taker, working on complex issues in challenging places. EJF investigates, films and exposes destruction to our natural world and supports, trains and equips environmental defenders, Indigenous peoples, communities, and independent journalists, who speak truth to power and hold to account those responsible for nature crimes.

EJF drives policy and changes to the very 'architecture' of environmental governance, securing permanent solutions through our determined, efficient, and effective approach to the protection of the natural world.

OUR VISION

Our Vision is for a world where natural ecosystems can sustain and be sustained by the communities that depend upon them for their livelihoods and other essential needs.

OUR PROGRAMMES

OCEAN CAMPAIGN

Defends precious marine biodiversity and coastal communities from illegal, unsustainable fishing and 'seafood slavery' and defends the ocean from climate change, deep-sea mining and plastic pollution.

CLIMATE CAMPAIGN

Adds our voice to the urgent fight against global heating and secures legal protection and assistance for climate refugees.

ENVIRONMENTAL DEFENDERS PROGRAMME

Provides activist training and the equipment, guidance and support that enables grassroots activists, Indigenous peoples and independent journalists to document threats to the natural world.

Across each programme, our grassroots partnerships, investigations and filmmaking together with high-level advocacy help protect critical biomes, our global climate, and the communities and biodiversity that rely upon them.

OUR ORGANISATION

Headquartered in the UK, EJF is an international organization with a unitary structure headed by EJF charitable trust (EJFct), which became a registered charity in 2001.

At the close of 2022, EJF teams are active in **Belgium, Brazil, Cameroon, France, Germany, Ghana, Indonesia, Japan, Liberia, The Philippines, Senegal, South Korea, Taiwan, Thailand and the UK.**

EJF is led by the Founders Steve Trent (CEO) and Juliette Williams, supported by Max Schmid (COO) and a senior leadership overseeing the global team of over 80 staff. By the end of 2022, EJF employed 24 staff members in the UK (around one-third of the global total).

The income and expenditures reported here reflect almost the entirety of our global operations across three continents, as well as investigations, events and grassroots support across the globe. EJF's leadership and trustees are committed to delivering exemplary impact and value for money.

EJF's structure helps to ensure our work is lean and dynamic – we are opportunistic and deliver outcomes with commitment, enthusiasm, energy, and innovation. We are proud of our exceptional professional team of researchers, investigators, filmmakers, and campaigners in the UK and overseas.

In 2022 our charity income stood at £5,041,692 with an expenditure of £4,518,758 on the global activities detailed in this report.

OUR VALUES

OPEN, RESPECTFUL, AND INCLUSIVE

Our commitment to 'do the right thing' guides everything we do.

COLLABORATIVE AND INSPIRING

We work with all who share our vision.

INNOVATIVE AND STRATEGIC

We dig out the truth and share it wisely to secure action.

COURAGEOUS, DYNAMIC, AND IMPACTFUL

We know what it takes to make a difference for our natural world.



MESSAGE FROM OUR CEO AND FOUNDER

EJP turned 21 this year, and as I look back on those two decades, I'm proud of what we have achieved and of our outstanding global team that has done so much to protect and restore natural habitats and the wildlife living within them.

I'm equally proud of our work to defend the human rights of local communities and Indigenous peoples who depend on the security and abundance of natural resources for food, livelihoods, income, and often their entire way of life.

EJP exists to amplify the voices of the 'voiceless' and protect their natural world. We train, support, and equip environmental defenders and journalists to help ensure the rights of local communities and Indigenous peoples are respected and protected.

We have prioritised our investigations on documenting, first-hand, environmental crimes and the associated human rights abuses, bringing these crimes to national and global attention. Our campaigns present real-world solutions that address the causes, not the symptoms; the solutions that are durable over time, economic shock, and political transition. Again and again, our film-led investigations have gathered the evidence, the irrefutable proof and witness testimonies needed to drive positive change.

This year was no different.

For over 15 years, EJP has championed legal protection for climate refugees. Global heating devastates lives and livelihoods by delivering floods, lethal storms, and wildfires and exacerbates drought's slow but equally destructive impacts. Each year, extreme weather events force millions of people to flee from their homes to become climate refugees. Climate change is already harming our natural world. It is already amplifying existing threats and challenges by encouraging violent conflict and undermining our most basic human rights to food, shelter, and livelihoods. Global heating is creating new threats to communities and our global environmental security. Climate change is the human rights issue of our time. EJP is lending our voice to the global campaign for climate justice and 'real-zero'.

In September, EJP's film team was the first in two years to have privileged access to the Dadaab refugee camp in northern Kenya. Dadaab was established to help refugees fleeing a brutal conflict, yet today it is home to tens of thousands of Somali people fleeing a prolonged drought that has left their livestock and crops dead and their livelihoods in tatters. The team met with Fardowsa Serat, a 25-year-old radio journalist born in Dadaab who cannot escape. Yet her astonishing testimony to life in the camp and her ambition to help others understand climate change is inspirational. A life changed by fate, her story – and those of millions like her – deserves to be heard as climate witnesses who have contributed so little to our warming world yet are on the frontlines of this human-inflicted and avoidable tragedy.

This is why EJP exists - to expose injustice and help give a platform to those like Fardowsa on the frontlines of environmental injustice.

This report shows how our investigators, filmmakers, and campaigners have uncovered brutal abuse of marine wildlife and human rights violations in fisheries in Asia and West Africa, trained environmental journalists in Indonesia and Ghana, investigated the destruction of precious wetlands in Brazil, and strengthened community protection for coastal ecosystems.

Working with those coastal communities to protect the ocean habitats that sustain them has helped us innovate for change, such as rolling out the DASE smartphone app that enables small-scale fishers to capture and share evidence of illegal fishing destroying fish populations and finding new ways to eradicate the nylon fishing nets discarded at sea.

We investigated destructive 'bottom trawling' and supported government agencies as they patrol their coastal waters and protect vital habitats. Here in Europe, we leveraged further action to reduce illegal and unsustainable fishing, the EU's 'footprint' on the world's forests and other natural ecosystems, and to secure far stronger business due diligence to eradicate the environmental and human rights harms in their global supply chains.

This report shows how our unique, cost-effective approach delivers impact, combining grassroots activism and investigations with high-level advocacy. Next year, our ambitious portfolio will add new campaigns to stop deep sea mining and to protect the world's largest wetland, the Pantanal, along with other precious wetland ecosystems. We will expand the reach of our grassroots projects and our training and support for environmental defenders and journalists working across three continents to protect coastal communities and the resources they depend upon.

Looking around the world now, I have never been more confident of the growing need for environmental justice and never felt more compelled to act.

EJP will continue to be a courageous, game-changing organization that speaks truth to power, works tirelessly to secure durable, systemic changes that address the causes and not just the symptoms, and advances protection for our natural world and human rights. Put simply, your support is what makes this all possible.

On behalf of EJP's entire global team and our grassroots partners, our sincerest thanks for your interest and generous support.

Steve Trent
Founder and CEO



MAJOR FUNDERS

We are indebted to the statutory agencies, organisations, and foundations that generously support EJP's work to protect people, biodiversity, and our shared future.

IN 2022 OUR FUNDERS INCLUDED:

- Apple Europe Ltd
- Arcadia Fund
- Blue Ventures Conservation
- Danish Institute for Human Rights
- Dropbox Foundation
- EuropeAid (now NDICI)
- Generation Foundation
- Gordon and Betty Moore Foundation
- Humanity United
- Norwegian Agency for Development Cooperation (Norad)

- Norwegian Retailers' Environment Fund
- Oak Foundation
- Oceankind
- Oceans 5
- Rufford Foundation
- US State Department - INL
- Walton Family Foundation
- Our special thanks to the Guardian and Observer for selecting EJP as a beneficiary of the 2021 Christmas Appeal, which raised £244,314 for our climate programme in 2022.

SPEAKING TRUTH TO POWER

INVESTIGATING AND EXPOSING ENVIRONMENTAL JUSTICE

EJF IS WORKING IN SOME OF THE WORLD'S TOUGHEST AND MOST REMOTE COUNTRIES TO SHINE AN INTERNATIONAL SPOTLIGHT ON THE ENVIRONMENTAL AND HUMAN RIGHTS ABUSES THAT TOO OFTEN GO UNNOTICED.

As a truth-seeking organisation, EJF's investigations, films and photos lie at the very heart of our work to protect people and planet. Our inspirational images of wildlife and wild places generate support for our natural world and our powerful evidence and witness testimonies persuade decision takers to act.

And 2022 was no different, with our in-house team working across the globe, commissioning local film makers and finding new ways to create the images that "speak truth to power" and secure environmental justice.

This year our films covered devastating floods and wildfires across Europe and North America and the extreme heat and drought in Asia and Africa. Our film team gained access to Dadaab, the world's second largest refugee camp on Kenya's northern border which is experiencing a renewed influx of refugees fleeing not war this time, but a prolonged and deadly drought that has destroyed food security and livelihoods.

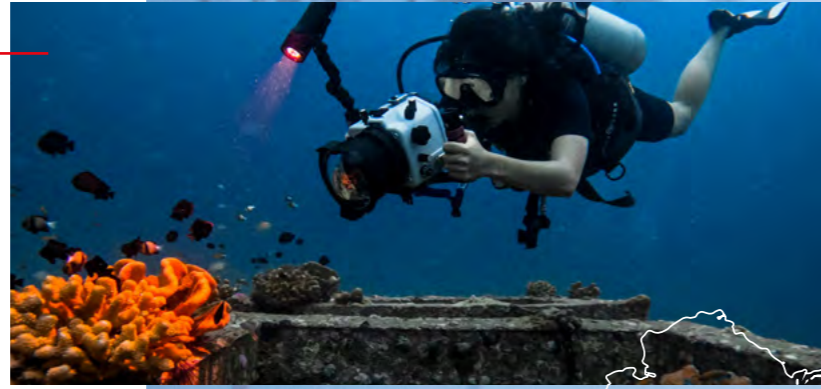
We gathered evidence of illegal fishing in the Bay of Biscay and Mediterranean, the Gulf of Guinea and Indian Ocean. And we gathered hundreds of clips of illegal, unsustainable fishing, brutal killing of wildlife and personal testimonies describing the harrowing abuse meted out to migrant labourers forced to work on foreign boats operating across the world. These images and testimonies reached audiences across the world, through both EJF's own publications and leading media platforms such as the BBC, NHK (Japan) and the Financial Times.



2022 HIGHLIGHTS

THAILAND AND GHANA

The Net Free Seas team was trained to use underwater cameras to document the environmental impacts of discarded 'ghost' fishing gears. Rolling out the project in Ghana, film has been invaluable for encouraging more fishing communities to get involved in this innovative project to remove plastic from the ocean.



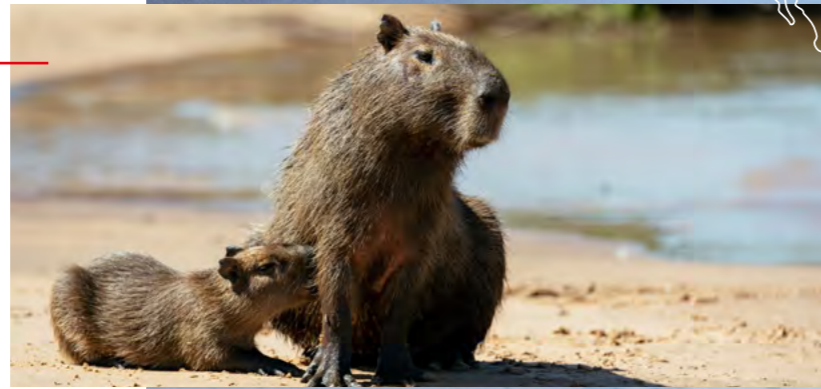
WEST AFRICA

The team interviewed small-scale fishers and documented the illegal fishing that is affecting their lives. EJF provided training and equipment including drones and smartphones equipped with our DASE app that enables fishers to easily record and report illegal fishing they encounter at sea.



PANTANAL WETLANDS, BRAZIL

Over the past two years we have partnered Chalana Esperança, a grassroots group of volunteers dedicated to defending the wetland from wildfires and unsustainable industrial agriculture. We have provided equipment and training and together documented compelling testimony from Indigenous peoples who are losing their ancestral homes and way of life.



DADAAB, NORTHERN KENYA

EJF was the first foreign media team in two years to be granted permission to enter Dadaab, the world's second largest refugee camp on Kenya's border with Somalia. Established to protect refugees escaping brutal civil unrest, today Dadaab is home to an increasing number of climate refugees fleeing a prolonged drought that has destroyed their former lives.



GULF OF THAILAND

EJF worked with the Royal Thai Police and Marine Police to conduct at-sea patrol missions in the Gulf of Thailand intercepting Vietnamese vessels fishing illegally.



KERKENNAH ISLANDS

Small-scale fisheries damaged by illegal trawling around Tunisia's Kerkennah Islands.



BAY OF BISCAY

At sea in the Bay of Biscay with Sea Shepherd where fisheries kill tens of thousands of dolphins each year.



OUR GLOBAL OCEAN

THE BLUE BEATING
HEART OF OUR PLANET



THE OCEAN PRODUCES MORE OXYGEN
THAN ALL THE WORLD'S FORESTS,
GIVING US OUR EVERY SECOND BREATH

Our global ocean covers over 70% of the Earth's surface, contains 78% of animal biomass and produces more oxygen than all the world's forests, giving us our every second breath.

The ocean is home to 232,000 known species, with unknown numbers yet to be discovered. We know more about the surface of the moon than we do about the deep sea.

Our seas and ocean regulate our rainwater, drinking water, weather, climate and coastlines. Tens of millions of people depend on the ocean for food security and income.

The ocean drives global systems that make the Earth habitable for humankind. It is the 'blue beating heart' of our planet. We must protect it.

EJF campaigns to protect ocean biodiversity from illegal and unsustainable fishing, plastic pollution, deep-sea mining and global heating.

78%
ANIMAL BIOMASS

70%
EARTHS SURFACE

232,000
KNOWN SPECIES

ENDING ILLEGAL AND DESTRUCTIVE FISHING

Securing fisheries transparency to reduce illegal fishing and protect marine biodiversity and people.

Our seas and global ocean are under increasing threat from illegal, unreported and unregulated (IUU) fishing - when fishing fleets operate beyond any scrutiny or controls on what, where and how they catch seafood. Illegal fishing may comprise one-third of the global seafood catch, some 26 million tonnes valued at between \$15.5bn to \$36.4bn annually. Illegal fishing has devastated fish and other wildlife populations and their habitats, created 'seafood slaves' and jeopardised the well-being of millions of coastal people.

Illegal fishing happens behind the 'front companies', hidden ownership, dubious identities, and illegitimate flags that make detection, sanction and deterrence almost impossible. For the past decade, EJF has called for changes to the 'architecture' of marine governance that will make fisheries more transparent and the

fishing industry more accountable. This means governments implementing a suite of measures, such as requiring unique vessel identifiers and vessel monitoring systems, ending the use of flags of convenience, implementing the Port State Measures Agreement to prevent illegally harvested seafood from entering markets, and making information on vessel ownership, licences, and sanctions public.



HOW TO CURB ILLEGAL FISHING

Our ocean campaign is global, tracking the seafood trade from fishing grounds and across continents.

We work in West Africa, where foreign fleets plunder the rich fishing grounds; in Asian nations that have experienced drastic declines in fish populations, and in Taiwan and South Korea that are both major fishing nations and consuming markets. We work in the EU to leverage the world leading IUU Regulation; and Japan and the US, which together comprise 48% of global seafood imports (by value). In 2022 we also investigated illegal, unsustainable fishing in the Bay of Biscay and in the Mediterranean, the world's most overfished sea.

We use at-sea investigations and detailed research - including satellite monitoring, industry intelligence, and community surveillance - to create compelling, evidence-based campaign films, reports, and briefings.

We help train, equip and support small-scale fishers monitoring their fishing grounds in Ghana, Liberia, Senegal, Cameroon, Thailand and Indonesia.

We build trusted relationships and share our information with the EU and US, and with strategic coastal, flag and fishing nations including South Korea, Taiwan, Indonesia, Thailand, Ghana, and Senegal, prompting interventions including arrests, sanctions and rejection of seafood consignments.

Our evidence has led the European Union to use its 'carding' system against countries - including Korea, Thailand, and Ghana - for failing to address IUU fishing. In 2022, we shared briefings on illegal fishing incidents relating to Cameroon, China, Ghana, Guinea, Indonesia, Japan, Liberia, Mauritania, Oman, Papua New Guinea, Senegal, Sierra Leone, Somalia, Sri Lanka, Taiwan, The Gambia, and Venezuela.

Across all of our programmes, we collaborate with partners who share our vision for the ocean. Amongst these, in 2022, the Coalition for Fisheries Transparency, a new international community of civil society organizations was launched, co-chaired by EJF and Oceana. It has members from across Africa, the Americas, Asia, Europe and is launching a shared Global Charter for Transparency, inspired by EJF's policy recommendations.



CHINA'S GROWING GLOBAL FOOTPRINT IN FISHERIES

In 2022, our investigations into China's illegal fishing activities resulted in briefings and 'vessel alerts' related to Cameroon, China, Ghana, Guinea, Liberia, Mauritania, Senegal, Sierra Leone, Somalia, The Gambia, and Venezuela (a Venezuelan-flagged vessel operating in African waters).

We shared our detailed evidence with coastal nations, the European Commission and Member States, the USA and Japan, and international agencies. Our work led to the arrest, sanction and blacklisting of "pirate" fishing vessels.

Much of our advocacy focuses on West Africa and the expansion of the Chinese fishing fleet, a growing problem across the region. Chinese industrial trawlers annually catch an estimated 2.35mn tonnes of fish, with a value exceeding \$5bn.

In *The Ever-Widening Net*, we analysed fishing licences and uncovered the true beneficial ownership of vessels operating in Guinea, Senegal, Sierra Leone, and The Gambia, providing the most comprehensive analysis of the Chinese distant water fishing (DWF) fleet to date. Almost 60% of the DWF projects approved by the Chinese government are in West Africa; some 30% of suspected or confirmed illegal fishing cases by the DWF fleet occur in the region.

The report was published in April during a high-level EJF webinar that featured Monica Medina, US Assistant Secretary of State as keynote speaker. Our investigations empower decision makers to confront the problem, such as building support for the

Biden administration to release Executive Orders on IUU fishing and informing bilateral talks between China and the EU.

Major news coverage included the *Financial Times*, *Voice of America* and an opinion piece in *The Hill* laying out the implications for US policy.

In June, we published *Murky Waters*, an analysis of China's fisheries laws and opaque regulations. Shared with the EU, Japanese and US governments to encourage action to curb the flow of illicit seafood into global markets, the report is the basis for deeper investigation into the fleet's hidden activities.

We strengthened our engagement with US government departments and agencies: in September, we presented our information on Chinese DWF in Sub-Saharan Africa to over 80 officials in State Department and other agencies.

In February, we alerted several Indian Ocean countries of four Chinese vessels that tried to relocate to Madagascar after being caught fishing illegally in The Gambia. Further investigations revealed the fleet's history of using forged documents.

IMPACT

MADAGASCAR DENIED ENTRY TO THE VESSELS.



RESEARCHERS HAVE LITTLE INSIGHT INTO THE TRUE SCALE OF THE CHINESE FLEET, THE WORLD'S BIGGEST. EJF ESTIMATES RANGE FROM 2,700 VESSELS TO AS MANY AS 17,000.

FINANCIAL TIMES, 5 APRIL 2022

WEST AFRICA



EJF PROVIDED DOSSIERS ON 13 VESSELS TO GHANA'S GOVERNMENT, THE EUROPEAN COMMISSION AND THE US GOVERNMENT.

GHANA

Small-scale marine fishing in Ghana is an integral part of the country's economy, supporting as many as 3 million people across over 200 coastal fishing communities. However, these livelihoods are now in peril, with drastic declines observed in many fish populations. These have particularly affected small pelagic species such as sardinella, known as the 'people's fish' due to their local importance. Of critical importance to the future of the 'people's fish' is the government's willingness and ability to control the Chinese fishing fleet.

EJF's investigations revealed that official Chinese government data drastically under-reports the size of China's fleet in Ghana, registering just 13 vessels. At least 90% of the 74 trawlers registered in Ghana have Chinese ownership.

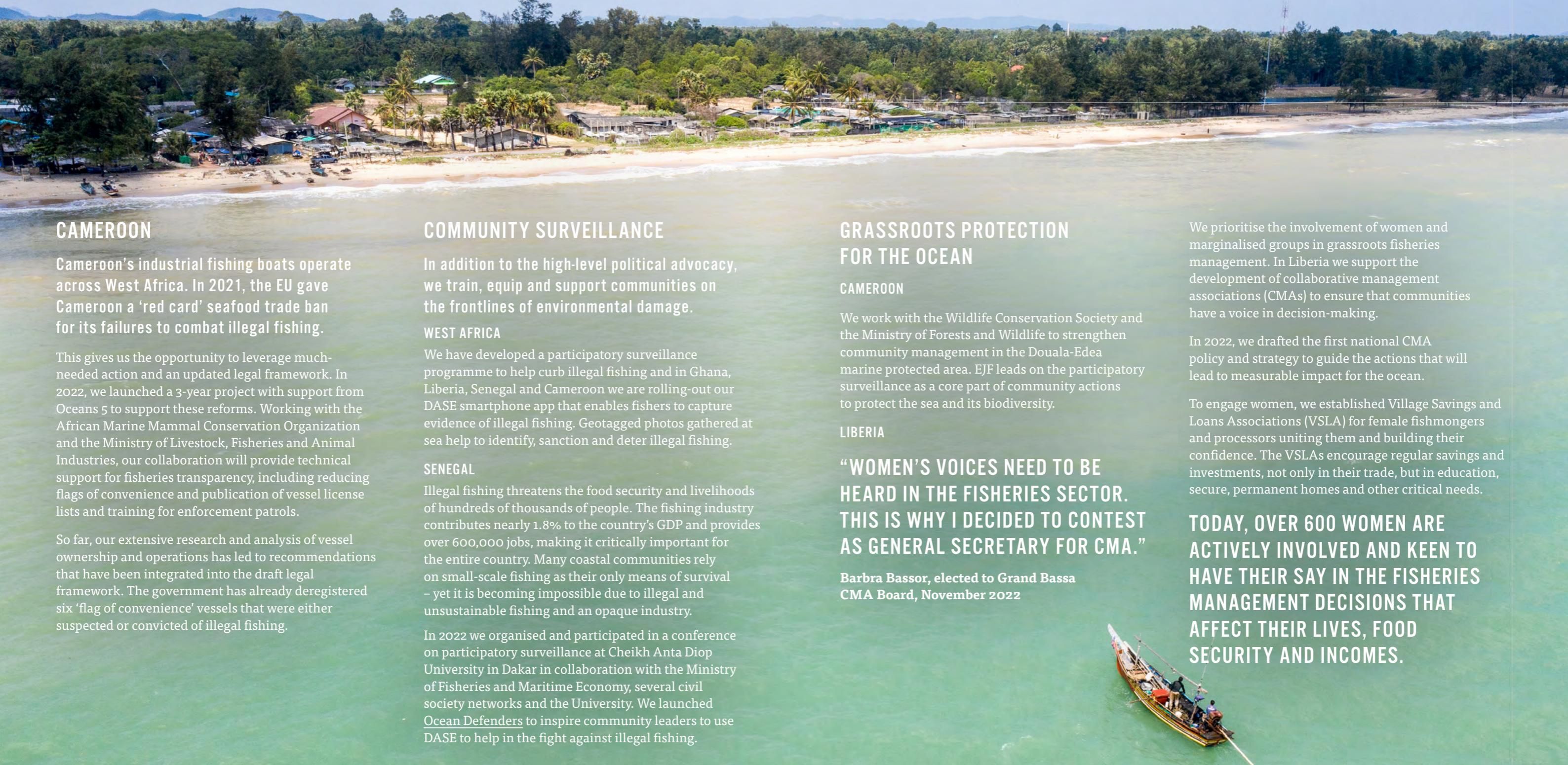
Throughout 2022, EJF investigators interviewed former crew members and went undercover in ports and at sea to gather vital evidence. In June, we found that 92% of the crew members interviewed had witnessed fish being dumped at sea, 81% knew that their vessel fished illegally in the area reserved for small-scale fishers, and 64% stated that they had illicitly targeted juvenile and small-pelagic species, undermining not only the fishery but the entire marine ecosystem. The practice of 'saiko' is particularly concerning as trawlers illegally target fish stocks essential to small-scale fishers, transferring their catch at sea to avoid scrutiny and controls. Saiko is a destructive and illicit business EJF is determined to end.

EJF provided dossiers on 13 vessels to Ghana's government, the European Commission and the US government. In September, Steve Trent travelled to Ghana to present our findings to the government, US Ambassador, EU Delegation, and British High Commission, urging firmer action on Chinese-owned vessels and the adoption of fisheries transparency measures.

In December, we released 'On the Precipice', an investigative [report](#) and [film](#) that exposed the destructive impacts of Chinese fishing in Ghana's waters. Coverage included [The Economist](#), [Financial Times](#) and [BBC](#).

Throughout the year we combined local knowledge and satellite tracking to identify and monitor suspicious activities that lead to real-world results: from international fisheries bodies blacklisting illegal, stateless vessels, to Cameroon delisting six FoC vessels suspected or convicted of illegal fishing, to the US Government issuing sanctions.

JUST A FEW EXAMPLES, JUST THE TIP OF THE ICEBERG. WHAT THE OCEAN NEEDS IS A SWIFT MOVE TO GREATER TRANSPARENCY.



CAMEROON

Cameroon’s industrial fishing boats operate across West Africa. In 2021, the EU gave Cameroon a ‘red card’ seafood trade ban for its failures to combat illegal fishing.

This gives us the opportunity to leverage much-needed action and an updated legal framework. In 2022, we launched a 3-year project with support from Oceans 5 to support these reforms. Working with the African Marine Mammal Conservation Organization and the Ministry of Livestock, Fisheries and Animal Industries, our collaboration will provide technical support for fisheries transparency, including reducing flags of convenience and publication of vessel license lists and training for enforcement patrols.

So far, our extensive research and analysis of vessel ownership and operations has led to recommendations that have been integrated into the draft legal framework. The government has already deregistered six ‘flag of convenience’ vessels that were either suspected or convicted of illegal fishing.

COMMUNITY SURVEILLANCE

In addition to the high-level political advocacy, we train, equip and support communities on the frontlines of environmental damage.

WEST AFRICA

We have developed a participatory surveillance programme to help curb illegal fishing and in Ghana, Liberia, Senegal and Cameroon we are rolling-out our DASE smartphone app that enables fishers to capture evidence of illegal fishing. Geotagged photos gathered at sea help to identify, sanction and deter illegal fishing.

SENEGAL

Illegal fishing threatens the food security and livelihoods of hundreds of thousands of people. The fishing industry contributes nearly 1.8% to the country’s GDP and provides over 600,000 jobs, making it critically important for the entire country. Many coastal communities rely on small-scale fishing as their only means of survival – yet it is becoming impossible due to illegal and unsustainable fishing and an opaque industry.

In 2022 we organised and participated in a conference on participatory surveillance at Cheikh Anta Diop University in Dakar in collaboration with the Ministry of Fisheries and Maritime Economy, several civil society networks and the University. We launched Ocean Defenders to inspire community leaders to use DASE to help in the fight against illegal fishing.

GRASSROOTS PROTECTION FOR THE OCEAN

CAMEROON

We work with the Wildlife Conservation Society and the Ministry of Forests and Wildlife to strengthen community management in the Douala-Edea marine protected area. EJF leads on the participatory surveillance as a core part of community actions to protect the sea and its biodiversity.

LIBERIA

“WOMEN’S VOICES NEED TO BE HEARD IN THE FISHERIES SECTOR. THIS IS WHY I DECIDED TO CONTEST AS GENERAL SECRETARY FOR CMA.”

Barbra Bassor, elected to Grand Bassa CMA Board, November 2022

We prioritise the involvement of women and marginalised groups in grassroots fisheries management. In Liberia we support the development of collaborative management associations (CMAs) to ensure that communities have a voice in decision-making.

In 2022, we drafted the first national CMA policy and strategy to guide the actions that will lead to measurable impact for the ocean.

To engage women, we established Village Savings and Loans Associations (VSLA) for female fishmongers and processors uniting them and building their confidence. The VSLAs encourage regular savings and investments, not only in their trade, but in education, secure, permanent homes and other critical needs.

TODAY, OVER 600 WOMEN ARE ACTIVELY INVOLVED AND KEEN TO HAVE THEIR SAY IN THE FISHERIES MANAGEMENT DECISIONS THAT AFFECT THEIR LIVES, FOOD SECURITY AND INCOMES.



TOGETHER WE ARE STRONG

STRENGTHENING WOMEN’S VOICES IN FISHERIES

VOLUNTEERS NEGOTIATED
THE RELEASE OF 76
TURTLES TO THE OCEAN.



PROTECTION FOR TURTLES IN GHANA AND LIBERIA

Marine turtles, essential for a healthy ocean ecosystem and thriving fish populations, are nevertheless threatened across the world.

At least five species of turtle come to West African waters to feed and breed. Protecting their nesting beaches and the turtles themselves when they come to shore to breed is essential to support the survival of these animals.

Over the past three years, our community-led project at Gomoa Fetteh in Ghana has protected turtles. Volunteers patrol the beaches during the nesting season, deterring poaching and helping ensure fishermen release turtles accidentally caught in their nets. This active conservation strategy has proved successful: on just one night, 18 new nests were observed and protected by our patrols.

Together with the Ghana Wildlife Division we have supported alternative livelihoods to help end a trade that previously accounted for the deaths of 40-50 turtles each year. Our grassroots team also produced radio programmes, set up wildlife clubs and events to celebrate the turtles and their value to coastal communities.

In Liberia, over 1800 beach patrols took place across five communities, with volunteers recording higher numbers of green, hawksbill, olive ridley and loggerhead turtles, and two leatherback turtle nests. In total, 82 nests were protected.



ASIA

EJF HAS BEEN GIVEN UNIQUE OPPORTUNITIES TO OBSERVE THAILAND'S MONITORING, CONTROL AND SURVEILLANCE SYSTEMS AND JOIN PATROLS WITH THE ROYAL THAI NAVY, MARINE POLICE, DEPARTMENT OF FISHERIES AND DEPARTMENT OF MARINE AND COASTAL RESOURCES.

THAILAND

Thailand's seafood exports may be valued at around \$6 billion each year, but the industry has had catastrophic impacts on marine biodiversity: Thai waters are among the most over-fished on the planet.

Fishing boats stay at sea for longer operating beyond monitoring and controls, exacerbating illegal fishing and compounding the abuses of migrant crews.

Since 2016, EJF's ground-breaking investigations have shown the reality of the industry and leveraged a constructive working relationship with the Royal Thai Government. EJF was again invited to join Thai enforcement patrols, giving us valuable insights into police and navy operations uncovering illegal fishing and human rights abuses. Towards the end of the year, we made three trips with the Royal Thai Police and Marine Police discovering at least 20 illegal incursions by Vietnamese fishing vessels into the Gulf of Thailand.

Our research and investigations inform direct, high-level advocacy that leverages results. In May, our CEO, Steve Trent met with Deputy Prime Minister, Prawit Wongsuwan, and other high-level officials including the Ministers of Labour and Environment, to call for further reforms to the fishing industry.

In meetings with the Royal Thai Police, we discussed our findings that fishing vessels are operating under both Thai and Malaysian flags, a tactic to avoid detection and penalty for illegal fishing. EJF investigators took part in nine joint field trips alongside Thai authorities, providing analysis and recommendations to close loopholes.

IMPACT

THE ROYAL THAI GOVERNMENT ANNOUNCED IT WILL WORK TO INSTALL SATELLITE MONITORING EQUIPMENT ON 8,000 COMMERCIAL FISHING VESSELS - APPROXIMATELY 80% OF THE TOTAL COMMERCIAL FLEET, - REPRESENTING A BREAKTHROUGH FOR FISHERIES TRANSPARENCY.

Over the course of the year, our Thai team carried out investigations into the impact of bottom trawling across six provinces and interviewed small-scale fishers who affirmed the destructive nature of the fishery, which involves dragging heavy nets across the seabed. Our [policy briefing](#) called for the decommissioning of bottom trawl vessels.

IMPACT

“I AM PLEASED TO ANNOUNCE TODAY THAT THERE WILL BE NO MORE NEW LICENCES FOR BOTTOM TRAWLERS IN THAILAND. THIS BUILDS ON OUR FISHERIES REFORMS IMPLEMENTED OVER RECENT YEARS, AS WE WORK TO PROTECT OUR COASTAL WATERS AND ARTISANAL FISHING SECTOR,”

DR. CHALERMCHAI SUWANNARAK, DG OF THAILAND'S DEPARTMENT OF FISHERIES
SPEAKING AT THE UN OCEAN CONFERENCE, LISBON, JULY 1ST 2022

INDONESIA AND THE PHILIPPINES

In Southeast Asia, we established a programme to gather evidence directly from the crews who have witnessed illegal fishing and brutal killing of wildlife, and themselves experienced horrific brutality at sea.

In 2022 EJF investigators in Indonesia interviewed 274 fishers working on 81 Taiwanese, 80 Chinese, 36 Korean, and 35 other flagged vessels. In the Philippines, investigators interviewed 25 migrant fishers who worked on fishing boats operating in distant waters. We partner civil society groups who support migrant workers who have experienced abuse overseas.

The witness testimonies are corroborated and supplemented by covert investigations in ports and remote vessel tracking. We submit dossiers and recommendations to the Indonesian government: recent vessel alerts have exposed abuse of Indonesian crew members on a Chinese fishing vessel and an Indonesian company that illegally caught thousands of tonnes of bluefin tuna and killed and 'finned' sharks. In April we joined an Indonesian marine police patrol in the north of Indonesia's territorial waters: over four days, the patrol intercepted 17 Indonesian fishing boats and gave us a clearer picture of these remote, illicit operations.

Ending illegal fishing requires international cooperation and our vessel alerts and briefings on 54 vessels were provided to US, European and Japanese authorities. Our satellite tracking produces other intelligence, with information on 29 vessels shared with governments in 2022.



FOCUS ON ASIA'S SEAFOOD MARKETS

Global demand for seafood is exploding, with Asian markets significantly contributing to the demand. Over the past decade, EJF has shone a spotlight on the countries that drive illegal fishing in the region and far beyond.



JAPAN

Each year, up to 36% of Japan's wild-caught seafood imports (worth up to \$2.4 bn) is caught illegally.

Much of the tuna imported into Japan comes from high-risk Korean, Taiwanese and Chinese longline vessels. Investigations have linked Japanese seafood to illegal fishing and human rights violations.

Over the past 2 years, our investigative reports showing the flow of illegal and slave-caught seafood entering Japan have been shared with the Fisheries Agency and Ministry of Foreign Affairs. As a positive sign, Japan has improved its rules governing trans-shipments in two regional fisheries management organisations and is considering the need for certificates to show the legality of seafood caught by foreign vessels.

In September, NHK, the country's major broadcaster, featured EJF's investigations in a half-hour, primetime news programme – the first of its kind to tackle the issue in Japan. The programme included interviews with EJF, our film of appalling working conditions and the brutal slaughter and hideous waste of sharks and other wildlife.

IMPACT

JAPANESE FISHERIES AGENCY COMMITTED TO IMPROVED TRANSPARENCY AND TRACEABILITY TO ADDRESS THESE ISSUES, AN OUTCOME WE WILL WORK TO SECURE IN 2023.



SOUTH KOREA

"(Shark) bodies are discarded (in the sea) and only shark fins are stored separately in the freezer. (In Busan) Even if everything else is unloaded, only shark fins are hidden in the boat until the end."

- Indonesian crew working on Chinese fishing boat. Testimony broadcast on KBS news, March 2022

Our investigations revealed the human rights abuses endured by Indonesian crew working on eight Korean vessels all owned by a single Korean company supplying international markets. We worked with partners to prepare submissions for the US government to restrict the import of these Korean fish products into the US market. Our Indonesian and Philippine investigations, in which we interviewed 60 crew from vessels flagged to multiple countries, uncovered extensive human trafficking in Korean supply chains.

In January, we held a meeting with the Korean Ministry of Oceans and Fisheries, which has agreed to establish an electronic monitoring CCTV task force and a dedicated budget to improve transparency in fisheries. The Ministry also committed to ratify the International Labour Organization's Work in Fishing Convention by 2024.

In March, our footage featured in the evening news bulletin of KBS, the leading national broadcaster. The feature showed the lack of inspections in several Korean ports that are routinely used by Chinese vessels linked to the illegal killing of sharks and illegal fishing. A follow-up KBS news feature showed Chinese distant-water vessels associated with illegal fishing using Busan's port to pick-up and drop-off migrant crews. The two features were each seen by over 1.5 million people.



IMPACT

IN RESPONSE, THE MINISTRY OF OCEANS AND FISHERIES AND THE NATIONAL FISHERY PRODUCTS QUALITY MANAGEMENT SERVICE ADMITTED:

"THERE WERE FLAWS REPORTED ON KBS NEWS AND WE WILL TAKE NECESSARY MEASURES TO CORRECT EVERY FLAW IN THE MINISTRY'S MANAGEMENT."

The Minister announced a legal amendment to the Korean Distant Water Fisheries Development Act that will allow government inspections of suspicious fishing vessels entering Korean ports regardless of where the seafood is destined for.

In June, together with Advocates for Public Interest Law (APIL), We submitted a petition and two briefings to US Customs and Border Protection regarding a major Korean distant water operator, highlighting specific cases of forced labour and human rights abuses. This information helped to inform the decision to downgrade South Korea from Tier 1 to Tier 2 in the US 2022 Trafficking in Persons report.

TAIWAN

The US government agency NOAA compiles a biennial report to Congress on countries linked to illegal fishing, bycatch, or shark catch. In November, NOAA included Taiwan in its 2022 report. Almost all of the Taiwanese vessels named in the report were exposed by our investigations and included tuna boats targeting dolphins.

IMPACT

NOAA'S LISTING HELPED PROMPT SIGNIFICANT RESULTS. THE TAIWANESE GOVERNMENT HAS COMMITTED TO REQUIRE MANDATORY, PUBLICLY AVAILABLE VESSEL TRACKING DATA AND THE INSTALLATION OF CAMERAS ON ALL DISTANT WATER FISHING VESSELS.

A new Fisheries and Human Rights Action Plan was also proposed to help crackdown on the companies driving illegal fishing. We have provided advice to the government and our recommendations - requiring all distant water fishing vessels to be fitted with CCTV, expanding overseas inspection capacity and setting a maximum time at sea - were adopted. Despite some aggressive opposition from the fishing industry, the plan was approved and EJF representatives were invited to speak at the Council of Agriculture's press conference to launch it. We will monitor its implementation to ensure that this potentially powerful tool is effective in curbing the industrial killing of sharks, dolphins and other wildlife, and the horrific abuses meted out to migrant crews.

Our observations on Taiwan were also shared with the US Department of Labor, Department of State, and USAID and our briefing to the US Department of Labor helped inform the [2022 List of Goods Produced by Child Labor or Forced Labor](#).

Other positive activities included the training we gave to the Taiwanese Fisheries Agency on interviewing victims of human trafficking; and the technical training given to the Taiwanese company, FCF Co. Ltd, one of the world's largest tuna traders. Our workshop aimed at strengthening due diligence along the entire supply chain and ending the opportunities for illegally-caught seafood to be laundered onto legal markets.

US GOVERNMENT ACTION TO END ILLEGAL FISHING

Recognising the importance of US support and collaboration with the EU on global fisheries governance issues, we increased our engagement with US officials.

In addition to the submission of briefings on West Africa and Asian IUU fishing referenced above, we have also sought to raise broader awareness on these issues among US decision-makers. This included close involvement in the preparation and delivery of a USAID convening attended by representatives of NOAA, State Department, the Department of Labor and US intelligence agencies.

We served on the steering committee that prepared and hosted the convening, gave a presentation outlining our evidence, chaired one of the discussion panels and helped to refine a set of recommendations to US Government agencies that were issued at the conclusion of the event. This process increased our profile with these agencies, strengthening our ability to share evidence and inform ongoing amendments to fisheries regulations by the Biden Administration.

IMPACT

WE HAVE BEEN INVITED TO SHARE OUR EVIDENCE ON ILLEGAL FISHING IN CHINA'S DISTANT WATER FLEET WITH OFFICIALS FROM A WIDE RANGE OF US GOVERNMENT AGENCIES AND EMBASSIES.

STRENGTHENING THE EU'S FIGHT AGAINST ILLEGAL FISHING

"It is essential for the EU to step up its engagement with China aiming at similar high sustainability standards and transparency being applied to drive positive changes all along the supply chain."

EJF-INITIATED JOINT ADVICE FROM THE EU'S LONG DISTANCE ADVISORY COUNCIL AND MARKET ADVISORY COUNCIL, ADOPTED IN DECEMBER 2022.

EJF regularly provides evidence, information, and analysis to the European Commission's DG Mare IUU Fishing Unit. DG Mare implements the EU's IUU Regulation, particularly the 'carding scheme,' which issues warnings ('yellow cards') and sanctions ('red cards') to nations that don't curb IUU fishing. The carding scheme has proved invaluable in improving global fisheries transparency.

In 2022, we compiled vessel alerts documenting suspicious or known illegal fishing relating to Cameroon, China, Ghana, Guinea, Indonesia, Japan, Liberia, Mauritania, Oman, Papua New Guinea, Senegal, Sierra Leone, Somalia, Sri Lanka, Taiwan, The Gambia, and Venezuela, sharing these with the EU to inform their deliberations.

The Ever-Widening Net, our report on China's distant-water fishing fleet, continues to resonate. In December, the EU's Long Distance Advisory Council and Market Advisory Council, which advise the EU institutions on their fisheries policies, published their formal Advice, 'Addressing China's global distant water fleet activities implications for fisheries governance,' reflecting several of our recommendations.

An influential EU report - 'Role and impact of China on world fisheries and aquaculture' - also drew on our information, highlighting the need for effective action to secure sustainable, legal fisheries and fair competition in the global seafood sector. We share intelligence and briefings on China's West African fleet with the European Commission and the EU-China IUU Working Group.

The Commission also asks member states to scrutinize high-risk Chinese seafood consignments in the EU.

OUR CAMPAIGNING HAS STRENGTHENED PARLIAMENTARY SUPPORT FOR FISHERIES TRANSPARENCY.

MEPs adopted a largely progressive revision of the EU Fisheries Control Regulation to improve the monitoring of EU-flagged vessels. The MEPs also call on the EU to mandate the installation of cameras on much of the EU fishing fleet, establish digital traceability for all seafood products, and require data on fisheries control to be published.

We brought German and EU officials, retailers, wholesalers, NGOs, and investors together to demonstrate the benefits of better traceability and transparency. In November, with the support of eleven significant businesses, we moderated a panel to launch an industry statement on better fisheries traceability and transparency that brought together representatives from the European Parliament and Commission, industry insiders, and others.

EJF and our EU NGO partners identified a potential danger that could have undermined accurate reporting of seafood catch and led to legalizing overfishing in the EU and by the EU's global fleet. The "margin of tolerance" is the extent to which boat captains can legally misreport their catch. It has contributed to devastating impacts in the Baltic Sea and may be illegal under EU and international law. With support from policymakers, we secured our first win: a proposal by the European Parliament to increase this "margin of tolerance" for tuna (from 10% to 25%) has been "taken off the table", and we welcomed Germany's more progressive position. However, we must continue campaigning to protect tropical tuna and other pelagic (open sea) species and the marine biomes they support.

MEPs also adopted a resolution urging the EU to work globally to strengthen ocean governance and biodiversity. In line with our recommendations, the motion included strong language on the need to combat flags of convenience.

EJF is the coordinator and fiscal sponsor of the Oceans 5-supported EU IUU Fishing Coalition. Together with our partners Oceana, The Pew Charitable Trusts, The Nature Conservancy, and WWF, and in collaboration with US NGOs and the Japan Anti-IUU Forum, we secured strong alignment between Japan's new fish catch certification documents and those of the EU. This crucial development brings the EU, US, and Japanese import control systems closer into step.

In Spain, our coalition collaborated with ClientEarth Spain to publish seafood industry guidance on keeping supply chains free from IUU fishing and ensuring decent working conditions. The successful launch event in November included Mercadona, Spain's largest retailer. The coalition published a report on the positive impact of the carding study and presented it to the UN FAO's Working Group on the Global Record of fishing vessels.

Thanks to outstanding preparatory work ahead of an International Commission for the Conservation of Atlantic Tunas (ICCAT) meeting, the coalition secured a big policy win in the final days of 2022. After pushing the EU to submit a proposal on nationals and securing alliances with NOAA, UK

and Canadian representatives, a new measure mandated ICCAT countries to act against operators, owners, logistics, and service providers (including insurance and financial services) linked to IUU fishing. ICCAT is the first Regional Fisheries Management Organisation to target beneficial owners in this way and follows a European Commission commitment to greater transparency on beneficial ownership to identify those responsible for illegal fishing. This move is the culmination of several years of persistent advocacy from the coalition.

Finally, we are also arguing for a robust EU Corporate Sustainability Due Diligence Directive that would restrict the import of products linked to environmental destruction and human rights abuses. We were pleased that the draft bill puts fisheries among high-risk sectors. In line with our recommendations, the European Commission has proposed a Regulation restricting products made with forced labour that will adopt targeted risk assessments. Considering that IUU fishing is often associated with forced labour, the law will bolster the EU's capacity to protect its market from products tainted with such abuses.

MEPS SUPPORT OUR RECOMMENDATION TO CURB THE USE OF FLAGS OF CONVENIENCE IN FISHERIES.



TRAINING ENVIRONMENTAL JOURNALISTS

In Indonesia our journalist training project, which is supported by the US Department of State Bureau of International Narcotics and Law Enforcement Affairs, is building capacity for in-depth, quality environmental journalism.

Together with our local partners KBR and Tempo Institute, we hosted online webinars on fisheries transparency and on blue carbon environmental crimes, which were attended by journalists from across Indonesia. Two in-person workshops were hosted by EJF and Tempo Institute, the first in North Sulawesi, covered the illicit trade in shark and ray products; the second in Papua province focused on mangrove destruction. EJF, KBR and Tempo selected three 'champion journalists' invited to participate in field training and investigations into environmental crimes. By the end of 2022, these field investigations had resulted in 10 different news

articles and media pieces being produced on illegal fishing, transparency and transshipments in North Sulawesi, and research into the shark fin trade and false export documents between Sulawesi and Hong Kong.

Similarly, our media training project in Ghana, provided a two-day workshop for local journalists, focusing on the illegal 'saiko' fishery; and in Liberia, we ran a further media training to strengthen reporting on fisheries issues. One of the participants went on to produce an article on [Liberia's struggle to protect endangered sharks and rays](#) that was published in China Dialogue.

EJF TRAINED 149 JOURNALISTS IN WEBINARS AND WORKSHOPS. SIX CHAMPION JOURNALISTS WENT ON TO PRODUCE 19 NEWS ARTICLES, VIDEOS AND OTHER MEDIA CONTENT.



HELPING TO KEEP THE SEAS NET FREE

Our Net Free Seas programme protects ocean wildlife, preserves coastal ecosystems and empowers local communities.

At least 10% of all marine litter is thought to come from the fishing industry: some 500,000 - 1 million tonnes of fishing gears and nets enter our oceans every year. They entangle, injure or kill millions of animals, including dolphins, seals and sealions, turtles and countless other species, including fish populations that coastal communities depend upon.

Net Free Seas (NFS) works with communities to remove nylon fishing nets discarded or lost at sea. The nets are cleaned, shredded and recycled creating financial benefits for fishing communities.

In NFS first year, over 60 tonnes of discarded nets were collected, generating \$18,000 across 22 coastal communities. The successful business model is now being scaled and replicated in Indonesia; the team visited 13 fishing communities to identify potential participants and prepare for the roll-out.

Over the course of the year, NFS Ghana grew in size and in September, our film Net Free Seas: Saving Ghana's Waters from Plastic Nets and Ghost Gears was launched at film screenings in six coastal communities.

We also have funding from the Norwegian Retailers' Environment Fund to expand the programme with a Bottle Free Seas project that will install water refill stations at strategic locations around Bangkok in 2023. We will collaborate with local partners and a Refill Network to help reduce the use of plastic bottles.

NFS's success has been recognised by new donors such as the Canadian Department of Fisheries and Oceans' Ghost Gear Fund.

IN THAILAND WE DELIVERED A NATIONAL WORKSHOP WITH OVER 50 PARTICIPANTS FROM A RANGE OF GOVERNMENT AGENCIES, LOCAL FISHER GROUPS, DIVE GROUPS AND CIVIL SOCIETY ORGANISATIONS.

WHEN THE FISHERS GO TO SEA AND THEY CATCH MORE PLASTICS THAN FISH, THEIR LIVELIHOODS ARE AFFECTED, THAT'S A SOCIAL JUSTICE ISSUE. SO WHY DON'T YOU INCLUDE THEM IN THE MANAGEMENT OF PLASTIC POLLUTION?

DR OWUSU BOAMPONG, UNIVERSITY OF CAPE COAST, GHANA

22

COASTAL
COMMUNITIES

60T

NETS
COLLECTED

\$18k

REVENUE GENERATED

CLIMATE

CLIMATE BREAKDOWN IS THE ISSUE OF OUR TIME

SINCE 2008 AN ANNUAL AVERAGE OF 21.5 MILLION PEOPLE HAVE BEEN FORCIBLY DISPLACED BY WEATHER-RELATED EVENTS – SUCH AS FLOODS, STORMS, WILDFIRES AND EXTREME TEMPERATURES.

UNHCR, THE UN'S REFUGEE AGENCY

GIVING A VOICE TO CLIMATE'S MISSING MILLIONS

Climate breakdown is the issue of our time. Our heating world jeopardises the most fundamental human rights of billions of people and will destroy our planet's critical natural environments and biodiversity. Climate change will exacerbate violent conflict and tensions within and between nations.

For over a decade, EJF has documented the impact of climate change on vulnerable communities in the Global South and campaigned for climate refugees to be given legal recognition and protection. According to UNHCR, the UN's refugee agency, an annual average of 21.5 million people have been forcibly displaced by weather-related events – such as floods, storms, wildfires and extreme temperatures – since 2008. These figures are set to increase in the decades to come unless we take swift and decisive action to transition to a zero-carbon economy.



DOCUMENTING DROUGHT

The Horn of Africa is experiencing its fifth consecutive failed rainy season and one of the worst droughts the world has seen in decades that has driven around one million Somali people to flee to Kenya. In 2022 EJF was given privileged access to Dadaab one of the world's largest refugee camps. Over 220,000 Somali people have been displaced here after fleeing the prolonged and savage drought that has killed their livestock and crops, and devastated their food security. We will produce a film to amplify the voices of those experiencing the very worst impacts of the drought and call for greater support for refugees and to curb the deepening climate crisis.

IN SEARCH OF JUSTICE

That the world's poor – those who have contributed the least to our warming climate - are the most affected by global heating is a profound injustice. Our report In Search of Justice, on the disproportionate impact on vulnerable and marginalised communities, was cited by UN Special Rapporteur Ian Fry in his report to the UN General Assembly.

Ian also spoke at The People's COP, our online event featuring films, interviews, experts and youth activists, which gave a platform to those on the frontlines of climate change in the Global South. Participants from 37 countries across every inhabited continent contributed to the People's Climate Manifesto, a roadmap for the positive, urgent, hopeful action our planet needs that was sent to over 1,000 delegates at the UN's COP27 climate conference in Egypt in November.



IN 2022 EJF WAS
GIVEN PRIVILEGED
ACCESS TO DADAAB
ONE OF THE
WORLD'S LARGEST
REFUGEE CAMPS.

ENVIRONMENTAL DEFENDERS

SUPPORTING GRASSROOT COMMUNITIES

THE PANTANAL IS THE WORLD'S LARGEST TROPICAL WETLAND. HOME TO INDIGENOUS COMMUNITIES AND RICH BIODIVERSITY, THE REGION IS ALSO A GLOBALLY SIGNIFICANT CARBON SINK THAT MITIGATES CLIMATE CHANGE.

Our Environmental Defenders programme partners and supports grassroots communities and helps amplify their voice. In Brazil, our efforts focus on the Pantanal, its biodiversity and the Indigenous communities that live within this wetland biome.

2019 - 20

With rainfall at the lowest level in four decades, catastrophic fires raged in the northern Pantanal. Brazil's National Institute for Space Research detected over 22,000 wildfires that incinerated almost 15,000 square miles - an area larger than Belgium. Fires impacted every Indigenous territory, killed 17 million vertebrates, and released 115 million tons of CO₂ into the atmosphere. The world's appetite for Brazilian beef lies at the root of the problem. Swift action is needed to prevent the worst excesses of an industry fuelling the profits of companies such as JBS, with a carbon footprint greater than Italy's.

At the height of the fires, EJF began supporting Chalana Esparança, a women-led volunteer collective dedicated to protecting the Pantanal. We have provided video kits, cameras and drones and given training, guidance and support to help these dedicated volunteers document the threats and drive positive change.

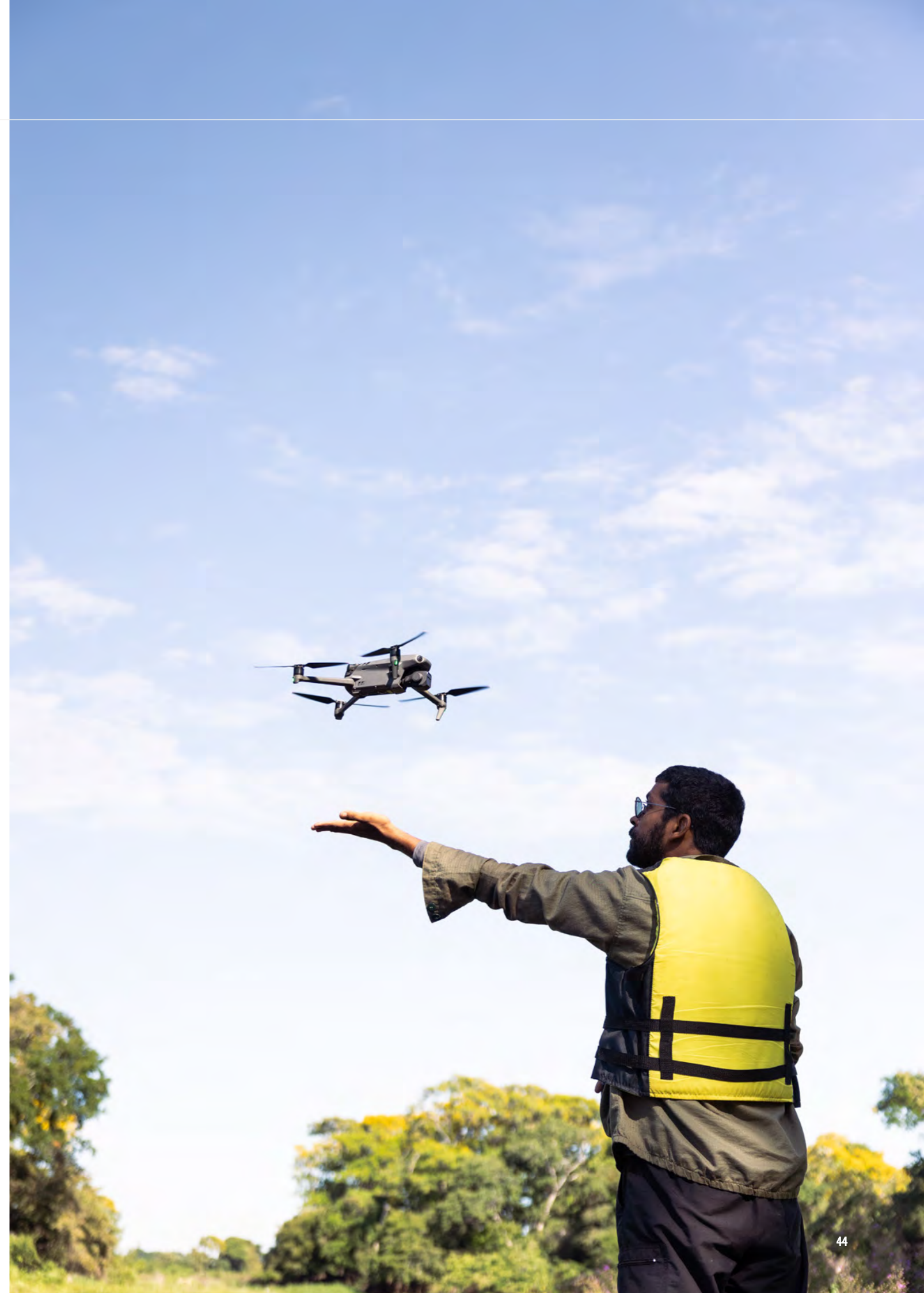


2022

An investigative team travelled to the Pantanal to document some of the destruction, working closely with grassroots researchers and scientists and gathering witness testimonies from Indigenous peoples. A Brazilian campaigner joined the team as our first EJP staff member in the Americas – with plans to grow the team and impact in 2023.

We published [Paradise Lost?](#) a briefing aimed at EU policymakers and the international supply chains that fuel the destruction. With the election of President Lula and the renewed commitment to Indigenous rights

and environmental protection, we are intensifying our engagement through investigations and support for Indigenous communities. The President's election offers renewed hope for the future. We will help amplify Indigenous voices within Brazil and internationally, using grassroots evidence and testimonies to leverage swift action to halt and reverse damage to this precious biome. In Europe, we will campaign for wetlands to be included in the EU's Deforestation Regulation that looks set to come into law in 2023.



FUTURE PLANS

WE WILL STRENGTHEN AND EXPAND OUR INVESTIGATIONS, FIELD PROJECTS, ACTIVIST TRAINING AND CAMPAIGNS TO PROTECT THE NATURAL WORLD AND THE ASSOCIATED HUMAN RIGHTS.

**PROTECTING
PEOPLE AND PLANET**
ejfoundation.org

In 2023 we will scale our existing work into new territories and add to the portfolio with new national and global campaigns and grassroots projects. We'll continue to use film and investigations together with strategic advocacy to expose and end abuses of our natural world and the people whose lives are inextricably linked to it.

This year, we published our new Strategy for Impact (2022-25), outlining our core approaches and the institutional imperatives that will help us to make a major difference for global biodiversity, climate and fundamental human rights.

ENVIRONMENTAL DEFENDERS AND JOURNALISTS

At the heart of EJF's work is the commitment to train, equip and support environmental defenders and journalists. In 2023 we will run a series of training 'bootcamps' for Indigenous communities in Brazil's Pantanal, aiming to amplify their voice and secure long-term protection for their lands.

30X30 TARGET

In December 2022, over 100 nations at the UN Convention on Biodiversity agreed to protect 30% of the world's land and ocean ecosystems. EJF will develop a set of principles to ensure that the 30x30 target does not undermine human rights protections for the communities and Indigenous peoples. Conservation can only succeed if it works with the people whose lives are most dependent on the natural world and addresses the external, causal factors behind biodiversity loss.

BOTTOM TRAWLING

We will investigate and campaign to end destructive bottom trawling, which involves dragging heavy fishing nets over the sea bed, tearing up the sea floor and catching everything in the net's path. In 2022 EJF travelled to Tunisia to film the illegal bottom trawling around the Kerkennah islands, and our grassroots teams in Thailand and Senegal are documenting the practice in national waters. Our aim is to build support for more sustainable fisheries and effective enforcement and decommissioning of the vessels used in this destructive fishery.



DEEP-SEA MINING

Deep-sea mining is a growing threat to our global ocean. The deep sea, the area over 200 metres below the surface, makes up more than 95% of the Earth's biosphere. It plays a crucial role in global climate regulation, and it has enormous cultural and economic significance for many Indigenous peoples and other coastal communities. Enter deep-sea mining – an emerging plan to extract minerals from the seabed. Its effects will be extensive and, on human timescales, irreversible. Despite this, mining companies are pushing hard to mine our shared heritage for their private gain. EJF will use film and present compelling arguments to prevent deep sea mining from becoming a reality.

GRASSROOTS MARINE CONSERVATION AND MANAGEMENT

In September, we signed a grant agreement with the Norwegian Agency for Development Cooperation (Norad) to strengthen grassroots marine conservation and management in Ghana. We will work with

local partners to reverse fisheries declines, improve incomes, and promote community management of wetland and mangrove ecosystems, the key to long-term success. In January 2023, with a three-year grant from the EU's Neighbourhood, Development and International Cooperation Instrument (NDICI), our approach will begin to be rolled-out into 15 countries across the Global South.

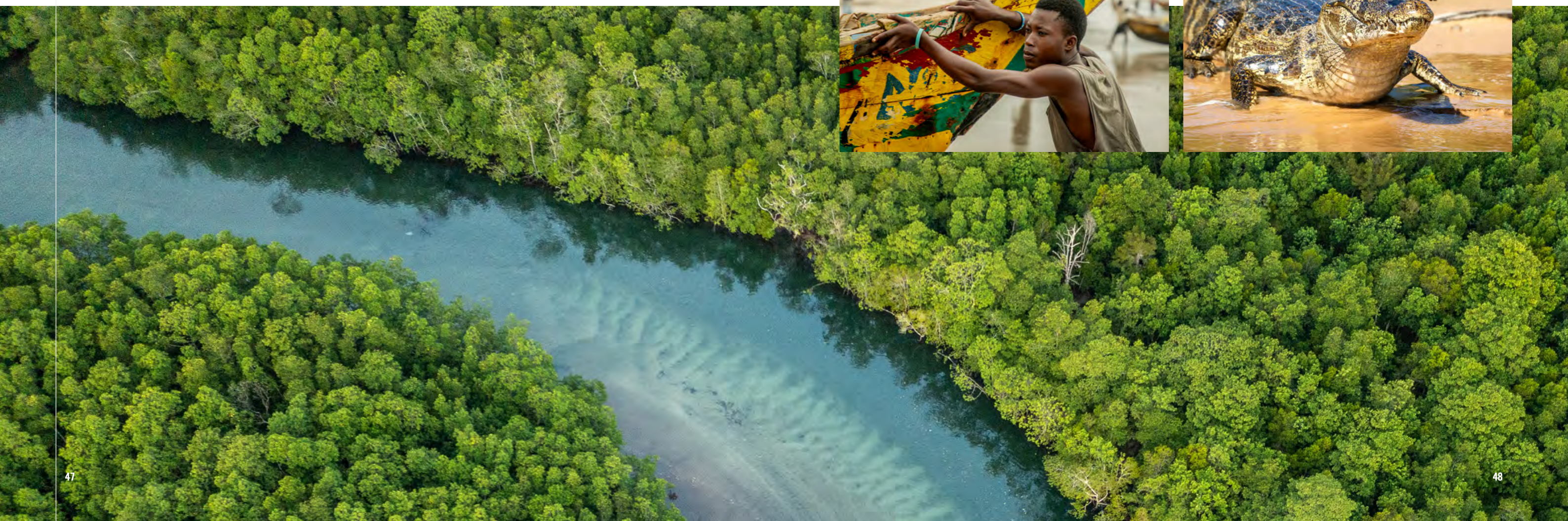
EU DEFORESTATION-FREE PRODUCTS

The EU Regulation on Deforestation-free Products is set to come into law in early 2023. Covering specific commodities, including soy and beef, it aims to guarantee that the products EU citizens consume do not contribute to deforestation or forest degradation worldwide.

We will campaign for wetlands – including the Pantanal – to be included as 'other wooded land' that will come under the purview of the new legislation.



NOAA





STRUCTURE AND GOVERNANCE

EJF was established under a Deed of Trust (2000) and registered as a charity (No. 1088128) in 2001. As a UK charity, EJF works internationally to defend our shared human rights to a secure natural environment.

EJF has a Board of Trustees responsible for the overall governance and ensuring that it fulfils its fiduciary, legal and financial obligations and programmatic commitments. The Board meets at least twice yearly to review progress and address new governance issues and opportunities. The Board is led by a Chair, with a Treasurer who provides specific additional guidance, oversight and insights into financial matters.

No trustee has a beneficial interest in EJF and none receive any remuneration. The trustees have the power to appoint and re-elect members onto the Board and invest EJF's funds to meet its aims and objectives.

The Board delegates all strategic decision-making, income generation and day-to-day operations to the Directors who are supported by the senior management team (SMT). The Directors and SMT are collectively responsible for meeting the institutional and developmental objectives, and the Directors report to the trustees on finance, risk management and all other governance matters.

OBJECTS OF THE CHARITY

- To promote any charitable purpose for the benefit of the public anywhere in the world, including the protection of the natural environment, the relief of poverty and distress, the promotion of health and the advancement of education, particularly by the award of grants or other monetary payments.
- To advance the education of the public about all environmental matters, including the preservation, conservation and sustainable development of the natural environment and the causes of environmental degradation or concern.
- To carry out or assist in researching the natural environmental and ecological systems and the impact on these of both natural and anthropogenic activities. To publish or otherwise disseminate the beneficial results of such research.

SUPPORTING A DIVERSE, EQUITABLE AND INCLUSIVE GLOBAL TEAM

Headquartered in the United Kingdom, EJF is an international organization with a unitary structure and teams in Belgium, Brazil, Cameroon, France, Germany, Ghana, Indonesia, Japan, Liberia, The Philippines, Senegal, South Korea, Taiwan and Thailand.

By the close of 2022, EJF (UK) employed 23 staff members: 15 female and 8 male.

The global team totals 86 of whom 38 are female and 48 male.

Diversity, equity and inclusion underpin our own approach to conservation, empowering grassroots communities and addressing concerns for the natural environment upon which local livelihoods depend.

We understand the value of an inclusive approach in which all colleagues can learn, contribute and progress safely, and we recognise the value that different perspectives bring to our work in the UK, and across the world. We are committed to encouraging a supportive, DEI culture across our global team, recognising the contribution of every team member and helping them to achieve their best. With remote and diverse offices and projects, we strive to ensure every team member feels that their role is seen and valued.

We are proud that our local staff members are drawn from the communities we work for and alongside. We see the value that different perspectives bring to our work across and between nations. We benefit from their local expertise, experience and capacity and we aim to nurture and strengthen local talent.

WE WELCOME INSIGHTS TO STRENGTHEN OUR APPROACH AND IN 2023 WE WILL:

- Develop a set of metrics to measure progress, aiming to be leaders with an empowered, DEI global team.
- Establish a training programme for grassroots conservation leadership and activism.

EQUITY AND OPPORTUNITY

We are committed to recruit, reward and develop all staff on equitable and inclusive terms, taking positive action as needed to ensure equity. We want to drive an internal culture where members feel valued for their contributions to EJF's impact. We aim to be fair, purpose driven and forward looking.

We proactively seek team members from under-represented groups and communities. We offer equal opportunities for career progression, training, and personal development regardless of personal circumstance and have an ambition to recognise, retain and reward the very highest calibre global team.

Addressing any pay gaps is one of our metrics for our organisational performance and we are committed to recruit and develop all staff on equitable and inclusive terms.

We review and compile salary tiers for each country of operation, setting pay range around the median for comparative jobs market. We aim to promote pay parity across our well-established pay bands. We aim to be competitive to secure and retain the skills and expertise whilst being determined not to distort local job markets. Our ambition is to excel as a caring, supportive employer providing fairly paid, long-term positions and nurturing an engaged, happy, productive and effective working environment for all staff.

PUBLIC BENEFIT

The trustees confirm that they have regard to the Charity Commission's guidance on public benefit when reviewing EJF's aims, objectives and current activities and to ensure that our planned programme of work continues to benefit the public.

EJF's public benefit arises from our research and investigations, outreach and advocacy that lead to stronger protection for the environment and associated human rights. Our films, reports and events build public, business and policy awareness of environmental justice and climate change and secure protection for the natural world. Our guidance, training, equipment and support to environmental defenders and journalists contributes to a stronger civil society, empowered to secure long term, positive change.

EJF's aims continue to be charitable and the benefits conferred are not unreasonably restricted in any way, nor is there any detriment or harm arising from the aims and activities.

RISK MANAGEMENT

EJF takes proactive, actionable, integrated and appropriate risk management to guide all aspects of our work in the UK and overseas. The charity maintains a detailed Risk Register (governance, operational, financial, regulatory, and external risks) and the SMT has direct, informed oversight of current risks. The Risk Register plots potential risks against their probability, priority, and impact, identifying ownership and mitigation measures.

The SMT regularly (at least quarterly) reviews the Register and reports to the trustees, and undertakes additional, ad hoc discussions when new risks are identified or where further risk management and expert advice is required, for example, to mitigate risks from cyber-attack.

Our approach aims to ensure the highest standards of professionalism and oversight to reduce core, internal risks. We aim to ensure the very highest levels of integrity, transparency, efficiency, and impact.

PROGRAMMATIC RISKS

- Investigations and field projects can be inherently challenging: they can involve at-sea work or remote, difficult locations where the objective is to gather incriminating evidence of environmental damage. Nevertheless, investigations, field projects and training for environmental defenders are essential, informing all our advocacy and change-making. We have necessarily adopted a pragmatic, informed approach. Our experience guides our planning and mitigation of risk, building learning into our standard operating procedures and detailed assessments to minimize risk, alongside practical training covering at-sea activities, first-response medical training and safety equipment. We continuously review our approaches according to new conditions and take expert local advice to inform assessments.

- Government corruption and intransigence are hurdles to stronger environmental protection. We aim to counter this by devising high-level strategies and informing the work of like-minded entities and governments. The EU's IUU Regulation and our emerging work with US Government agencies are particularly valuable in leveraging action. Our investigations are a critical means by which we drive ambition and remove obstacles to good environmental governance. Whilst never compromising on our independence and the overarching needs of our campaigns and programmes, we nurture productive relationships with governments, both high-level and technical staff to facilitate effective working.

ORGANIZATIONAL RISKS

- Reputational – EJF is committed to protecting our staff and overseas partners, contacts and 'whistle-blowers' and ensuring their safety and anonymity, and to safeguarding the communities and individuals we work alongside.
- Staff recruitment and retention - we are committed to recruiting and retaining a high-calibre professional team. We are enhancing staff benefits to keep EJF competitive within the sector and expanding opportunities for career progression. Overall, we pay attention to improving the organization's culture and work environment, ensuring that EJF provides a positive, inclusive and rewarding workplace.
- Financial – we maintain the very highest standards of financial management and meet or exceed sector-wide best practices. There has never been any suspicious or illicit activity relating to any EJF accounts (UK or overseas). We have a zero-tolerance approach to fraud applying this to EJF's operations and to those of partners and grantees. Virtually all of EJF's global income comes through the UK charity providing an additional, intentional level of monitoring and controls.



ENVIRONMENTAL SUSTAINABILITY

We recognise that our campaign activities to protect people and planet also have an 'environmental footprint'.

Our unavoidable travel, energy, equipment, and the production of reports and other materials leave a 'footprint', most particularly as carbon emissions. Our environmental policy sets out key measures and our approach to meaningful offset of negative impacts.

Our Sustainable Travel Policy encourages low carbon options and limits air travel; we have a long-held carbon budgeting and tracking process for unavoidable air travel. Our workspaces encourage sustainable procurement and avoidance of single use plastic and other materials with a high environmental impact, keep energy and water consumption low, opt for suppliers who share our environmental goals, reduce consumption, and recycle waste.

We seek to deepen our organisational culture of care and concern for the environment encouraging staff to be personally engaged and motivated. We are introducing "sustainability champions" to deepen the culture and application of the policy, and share learning between the global teams.

The climate emergency is fuelled by a small group of fossil fuel companies. We work hard to avoid supporting them through our finances and investments. We bank and invest our financial reserves in ethical banks and pledge to never invest in funds that perpetuate environmental injustice. As part of our commitment to support the transition to a zero-carbon world, we have invested in a wind turbine and a solar project in Wales. We will expand these investments to bring significant environmental and community-led benefits in the future.

Carbon offsetting schemes are no substitute for real and drastic cuts to CO2 emissions; we invest the money that we would spend on third-party offset schemes into individual projects that reduce net emissions and protect vital ecosystems, with respect for Indigenous and local community rights at their core.

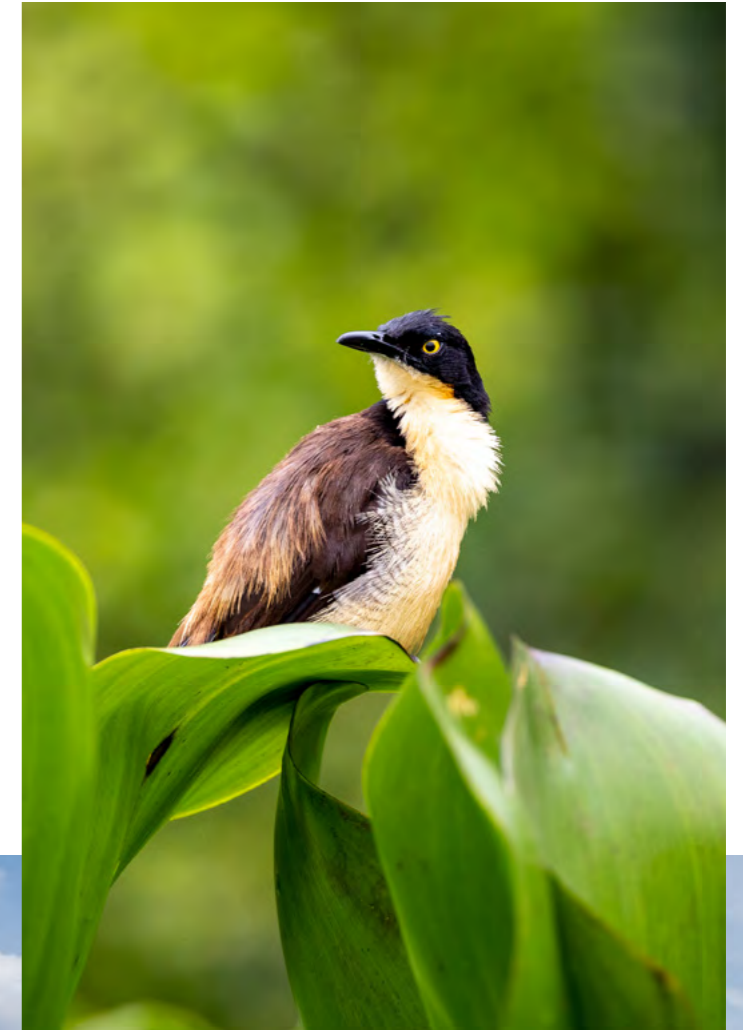
LOOKING TO THE FUTURE

We are putting a revised carbon management strategy in place that will more accurately calculate the unavoidable emissions associated with our operations, mainly from energy and travel.

We will use the strategy to devise targets and help reduce our carbon emissions. At the start of 2023, we are preparing a new round of community-led investments designed to have a demonstrable, measurable impact tackling climate change and protecting human lives and biodiversity.

We are keen to learn from others and innovate to bring new solutions to the challenges we face. We will review our policy regularly and adopt additional criteria that help us succeed as a high-impact, low-environmental cost organisation.

Our full [environmental policy](http://www.ejfoundation.org) is available on our website www.ejfoundation.org





TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED
31ST DECEMBER 2022

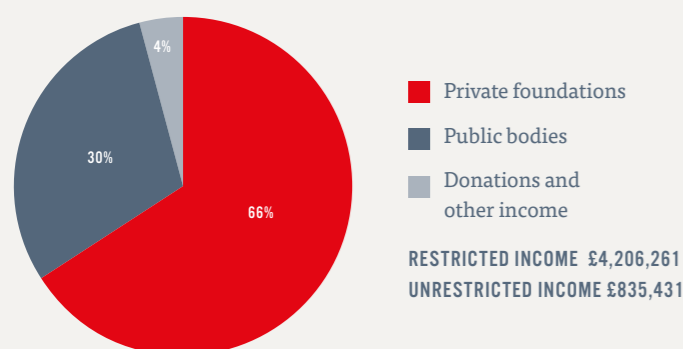
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FINANCIAL REVIEW

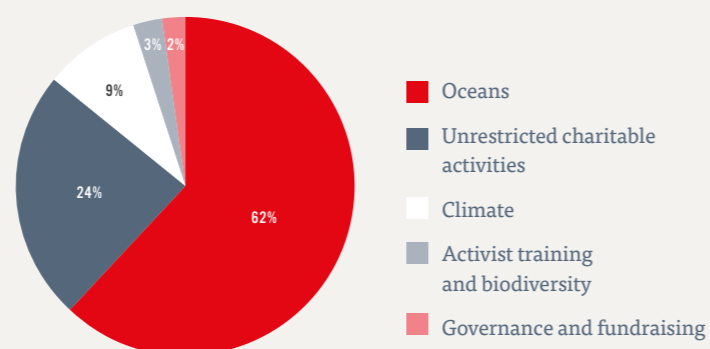
INCOME

£5,041,692 (2021: £3,656,946)



EXPENDITURE

£4,518,758 (2021: £2,867,150)



Almost 100% of EJJ's global income is received and accounted for by the UK charity, enabling forensic monitoring of finances against impact and cost-effectiveness. The expenditures reported reflect almost the entirety of our global operations across four continents, as well as investigations, filmmaking, campaign activities and grassroots projects across the globe. EJJ's trustees and leadership are committed to delivering exemplary impact and value for money.

The EJJ trustees present their report and accounts for the year ending 31st December 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity Trust Deed dated 29th June 2000.

YEAR END BALANCES

At the year end, the funds stood at £5,712,926

RESERVES POLICY

The Trustees, CEO and Director closely monitor and assess expenditures to establish an appropriate amount for reserve to ensure the ongoing financial and operational security of EJJ. The Reserve for 2023 will stand at £1.5 million pounds representing approximately six months of core operational costs.

FUNDRAISING POLICY AND PLANS

In 2022, most of EJJ's income came from private grant making (66%) and government funding (30%), with donations, sales and other income comprising the final 4%.

In generating this income, our fundraising aims for unparalleled cost-efficiencies. All the fundraising is initiated by members of the Leadership Team and SMT, who are personally responsible for most of the income. We build trusted relationships and demonstrate our expertise and impact to secure new and additional income from trusts and foundations, statutory funders and individuals who share our vision for environmental justice.

EJJ does not have a development team, nor do we contract out or use any external agencies, underscoring EJJ's highly cost-effective fundraising approach.

We do not make direct marketing appeals (advertising, mail or in person) or undertake public fundraising events. We are registered with

the Fundraising Regulator and follow the code of Fundraising Practice. We have never received any complaints about our fundraising.

We aim to double our income between 2022 and 2026, with a significant increase in the proportion of unrestricted funding, enabling us to respond to new and unforeseen opportunities and needs, develop new partnerships, begin work on pressing issues and scale and replicate our programmes into additional geographies.

We will diversify our funding sources, broadening our support base and opportunities to develop new campaigns and programmes.

We will never accept any funding that would compromise our independence or integrity. We will never accept funding linked to fossil fuel extraction or related industries.

Throughout our fundraising, we want to protect EJJ's reputation, encourage transparency and enhance public trust and confidence in our work, impact and cost-effectiveness.

GRANT MAKING POLICY

From time-to-time EJJ awards grants to strategic and implementing partner organisations. We are the fiscal sponsor for the Oceans 5 EU IUU Coalition and also provide grants specified in our role as programme coordinator for the NORAD-supported programme in Ghana. All grants are subject to thorough due diligence checks and a written grant or sub-grant agreement outlining key activities and expected deliverables, financial costs and timeframe, which are reported on by the grant recipient. Grants to partner organisations in 2022 totalled £503,660.

EJJ is extremely grateful to all our funders and individuals who share our vision and provide such generous support to enable our work. In 2022, these include Apple Europe, Arcadia Fund, Danish Institute for Human Rights, Dropbox Foundation, EuropeAid, Generation Foundation, Gordon and Betty Moore Foundation, Humanity United, Levi Strauss Foundation, NDICI, Norad, Norwegian Retailers Environment Fund, Oak Foundation, Oceans 5, Pew Charitable

Trust, Rufford Foundation, US State Dept (Bureau of International Narcotics and Law Enforcement Affairs), Walton Family Foundation, Waterloo Foundation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 year that 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 the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and the apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and regulations made thereunder. 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.

This report was agreed and signed on behalf of the Board of Trustees on 31/08/2023

 S McIvor, Chair

INDEPENDENT AUDITORS REPORT

OPINION

We have audited the financial statements of the Environmental Justice Foundation (the 'charity') 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

IN OUR OPINION, THE FINANCIAL STATEMENTS:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 the financial statements section of our report. We are independent of the charity 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 charity'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 we do not express any form of assurance conclusion thereon.

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 course of 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 themselves. 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' Responsibilities Statement set out on page 58, the trustees 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 charity'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 company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- The Charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to comply with the Charity SORP was of key significance.
- We gained an understanding of how the charity complied with its legal and regulatory framework, including the requirement to comply with the Charity SORP, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all income was properly identified and accounted for and to ensure that only valid and appropriate expenditure was charged to the charity's funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees 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 anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.

Knox Cropper LLP,
Statutory Auditor
65 Leadenhall Street
London. EC3A 2AD

29th September 2023

Knox Cropper LLP

Knox Cropper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006



STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2022

	NOTES	RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL 2022	TOTAL 2021
		£	£	£	£
INCOME FROM:					
Grants and donations	2	4,203,584	814,454	5,018,038	3,633,986
Charitable activities		-	1,900	1,900	5,678
Other trading activities			2,404	2,404	8,370
Investments	3	-	14,914	14,914	1,833
Other income		2,677	1,759	4,436	7,079
TOTAL		4,206,261	835,431	5,041,692	3,656,946
EXPENDITURE ON:					
Raising funds	4	-	35,791	35,791	55,619
Charitable activities	5	3,247,025	1,235,942	4,482,967	2,811,531
TOTAL		3,247,025	1,271,733	4,518,758	2,867,150
NET GAINS/(LOSSES) ON INVESTMENTS					
		-	-	-	-
OTHER GAINS/(LOSSES)					
	1.7	-	170,072	170,072	54,891
NET INCOME/(EXPENDITURE)		959,236	(266,230)	693,006	844,687
Transfers between funds	13	-	-	-	-
NET MOVEMENT IN FUNDS					
		959,236	(266,230)	693,006	844,687
Balances brought forward at 1 January		1,600,086	3,419,834	5,019,920	4,175,233
BALANCES CARRIED FORWARD AT 31 DECEMBER 2022					
		2,559,322	3,153,604	5,712,926	5,019,920

BALANCE SHEET

AS AT 31ST DECEMBER 2022

	NOTES	2022	2021
		£	£
FIXED ASSETS			
Social Investment	10	57,884	57,884
Tangible Assets	9	116,461	92,168
CURRENT ASSETS			
Stock		7,754	7,933
Debtors	11	241,121	194,742
Cash at bank and in hand		5,337,099	4,757,364
		5,585,974	4,960,039
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	12	(47,393)	(90,171)
NET CURRENT ASSETS		5,538,581	4,869,868
TOTAL ASSETS LESS CURRENT LIABILITIES		5,712,926	5,019,920
FUNDS			
Restricted Funds	13	2,559,322	1,600,086
Unrestricted general		3,153,604	3,419,834
TOTAL FUNDS		5,712,926	5,019,920

The accounts were approved by the trustees on 31/08/2023 and signed on its behalf by



S McIvor
Chair

STATEMENT OF CASH FLOW

AS AT 31ST DECEMBER 2022

	2022	2021
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES:		
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	<u>670,110</u>	<u>857,704</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Dividends and interest from investments	14,914	1,833
Purchase of property, plant and equipment	(105,289)	(94,570)
Proceeds from sale of assets	-	500
Purchase of investments	-	(384)
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES	<u>(90,375)</u>	<u>(92,621)</u>
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	579,735	765,083
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	<u>4,757,364</u>	<u>3,992,281</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	<u><u>5,337,099</u></u>	<u><u>4,757,364</u></u>

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/(expenditure) for the reporting period	522,934	789,796
Depreciation charges	80,996	49,340
Other (Gains)/losses	170,072	54,891
Dividends and interest from investments	(14,914)	(1,833)
(Increase)/decrease in debtors	(46,379)	(66,086)
Increase/(decrease) in creditors	(42,778)	31,318
(Increase)/decrease in stock	179	281
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	<u><u>670,110</u></u>	<u><u>857,704</u></u>

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF ACCOUNTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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

The financial statements are presented in pounds sterling.

JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Judgements and key sources of estimation uncertainty are detailed in the accounting policy where applicable.

1.2 INCOMING RESOURCES

The incoming resources of the charity have been recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. The charity is unable to recover VAT on its expenditure and any VAT arising is included as part of the expenditure to which it relates.

Support Costs have been allocated on the basis of direct costs.

1.4 FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments, including its debtors and creditors. These are initially recognised at transaction value and subsequently valued at their settlement value. Cash and cash equivalents comprise cash in hand and call deposits and are subject to an insignificant risk of change in value.

1.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. During the year the trustees reviewed the fixed assets accounting policy and changed the depreciation rates to better reflect the usage of the assets.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Fixtures, Fittings & Equipment – 33.33% straight line
- Motor vehicle – 20% straight line
- Fixtures and Fittings – 33.33% straight line

1.6 SOCIAL INVESTMENTS

Social investments, whose purpose is wholly or partly to further the Charity's aims, are measured at fair value, if this can be measured reliably, or, if not possible then, at cost less impairment.

1.7 FOREIGN CURRENCY

Foreign currency transactions are translated at the rates ruling when they occurred. Foreign currency monetary assets and liabilities are translated at the rates ruling at the balance sheet dates. Any differences are taken to the statement of financial activities.

1.8 FUND ACCOUNTING

Unrestricted general funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for the general purposes of the charity. The charity may designate its unrestricted funds for a particular purpose and these funds are also unrestricted and may be undesignated at any time.

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. Transfers to the restricted funds are EJP contributions to the activities.

1.9 TAXATION

The charity is exempt from tax on its charitable activities.

2. GRANTS AND DONATIONS

	2022	2021
	£	£
Grants	4,827,177	3,356,219
Donations	190,861	277,767
	<u>5,018,038</u>	<u>3,633,986</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Dividend income	2,410	1,353
Interest Receivable	12,504	480
	<u>14,914</u>	<u>1,833</u>

4. RAISING FUNDS

	2022	2021
	£	£
Direct Costs	33,247	50,354
Support	2,544	5,265
	<u>35,791</u>	<u>55,619</u>

5. PROJECT COSTS

	2022	2021
	£	£
RESTRICTED COSTS		
OCEANS CAMPAIGN		
Direct Project Costs	2,439,844	1,542,935
Support Costs	186,720	161,326
	<u>2,626,564</u>	<u>1,704,261</u>
CLIMATE		
Direct Project Costs	355,743	94,640
Support Costs	27,225	24,879
	<u>382,968</u>	<u>119,519</u>
HUMAN TRAFFICKING		
Direct Project Costs	85,119	83,630
Support Costs	6,514	8,744
	<u>91,633</u>	<u>92,374</u>
ACTIVIST TRAINING		
Direct Project Costs	68,897	-
Support Costs	5,273	-
	<u>74,170</u>	<u>-</u>
FORESTS		
Direct Project Costs	5,430	4,470
Support Costs	416	467
	<u>5,846</u>	<u>4,937</u>
PLASTIC		
Direct Project Costs	93,032	37,092
Support Costs	7,120	3,878
	<u>100,152</u>	<u>40,970</u>
WILDLIFE		
Direct Project Costs	18,691	9,758
Support Costs	1,430	1,020
	<u>20,121</u>	<u>10,778</u>
COMMUNICATIONS		
Direct Project Costs	6,753	479
Support Costs	517	76
	<u>7,270</u>	<u>555</u>

5. PROJECT COSTS (CONTINUED)

	2022	2021
	£	£
UNRESTRICTED COSTS		
COTTON		
Direct Project Costs	20,525	8,641
Support Costs	1,571	903
	<u>22,056</u>	<u>9,544</u>
GOVERNANCE COSTS		
Audit fee	6,120	5,100
Direct Project Costs	631	170
Salaries	46,121	40,155
Support Costs	3,578	4,216
	<u>56,450</u>	<u>49,641</u>
OTHER UNRESTRICTED PROJECTS		
Direct Project Costs	1,017,805	718,800
Support Costs	77,892	60,152
	<u>1,095,697</u>	<u>778,952</u>
	<u><u>4,482,967</u></u>	<u><u>2,811,531</u></u>

6. SUPPORT COSTS

	2022	2021
	£	£
Education and Outreach	-	-
Salaries, NI and Pension Costs	108,027	122,551
Programme	14,884	10,513
Premises costs	29,127	44,910
Legal and Audit Fees	2,857	2,360
Bank Charges	7,517	1,923
Depreciation	82,332	49,340
Overheads	70,067	35,803
Travel	5,989	3,522
	<u>320,800</u>	<u>270,922</u>
ALLOCATED TO:		
Fundraising	2,544	5,265
Restricted Project Costs	235,215	201,289
Unrestricted Project Costs	79,463	60,152
Governance	3,578	4,216
	<u>320,800</u>	<u>270,922</u>

Support costs have been allocated on the basis of direct costs.

7. TRUSTEES

None of the trustees (or any persons connected with them) received any expenses or remuneration from the charitable trust during the year.

8. EMPLOYEES

NUMBER OF EMPLOYEES

There was an average number of 25 (2021: 20) employees working in the UK. Additionally 65 (2021: 56) members of staff in Liberia, Ghana, Germany, Thailand, Korea, Belgium, Indonesia, Philippines, France, Japan, Taiwan, Brazil, Cameroon and Senegal are paid locally.

	2022	2021
	£	£
EMPLOYMENT COSTS		
Wages and Salaries	972,038	782,375
Social Security Costs	109,105	82,156
Other Pension Costs	84,417	89,793
Overseas contractors	1,511,957	816,705
	<u>2,677,517</u>	<u>1,771,029</u>

THE NUMBER OF EMPLOYEES WHOSE EMPLOYEE BENEFITS EXCEEDED £60,000 WAS:

	2022	2021
	£	£
£60,000 - £70,000	2	-
£70,000 - £80,000	-	-
£80,000 - £90,000	-	1
£90,000 - £100,000	2	1

Senior Management comprises the CEO, Director and Chief Operating Officer. The total employee benefits paid to key management personnel during the year amounted to £295,151 (2021: £205,430).

9. TANGIBLE FIXED ASSETS

	COMPUTERS AND CAMERAS	MOTOR VEHICLE	FIXTURES AND FITTINGS	TOTAL 2022	TOTAL 2021
	£	£	£	£	£
COST					
At 1st January	219,238	47,560	43,179	309,977	215,407
Additions	100,849	-	4,440	105,289	94,570
Disposals	-	-	-	-	-
At 31st December	<u>320,087</u>	<u>47,560</u>	<u>47,619</u>	<u>415,266</u>	<u>309,977</u>
DEPRECIATION					
At 1st January	175,437	27,980	14,392	217,809	168,469
Charge for the year	51,713	14,687	14,596	80,996	49,340
At 31st December	<u>227,150</u>	<u>42,667</u>	<u>28,988</u>	<u>298,805</u>	<u>217,809</u>
NET BOOK VALUE					
AT 31ST DECEMBER 2022	<u>92,937</u>	<u>4,893</u>	<u>18,631</u>	<u>116,461</u>	
AT 31ST DECEMBER 2021	<u>43,801</u>	<u>19,580</u>	<u>28,787</u>		<u>92,168</u>

10. SOCIAL INVESTMENT

In 2016 EJF Trust purchased 5,000 £1 shares in a new Welsh Wind Co-op with an additional investment of £5,000 made in 2018. In 2020 an additional 48,000 £1 shares were purchased in EGNI solar energy.

	2022	2021
	£	£
Cost at 1 January 2022	57,884	58,000
Additions	-	384
Disposals	-	(500)
Gains/(losses)	-	-
Total investments at 31 December 2022	<u>57,884</u>	<u>57,884</u>
Investment cost at 31 December 2022	<u>58,000</u>	<u>58,000</u>

11. DEBTORS

	2022	2021
	£	£
Partners advances	112,678	105,083
EJF Ltd (see Note 15)	26,600	26,600
Other debtors and prepayments	101,843	63,059
	<u>241,121</u>	<u>194,742</u>

EJF Charitable Trust is the grant administrator for The Norwegian Agency for Development Cooperation, the Rockefeller Philanthropy Advisors (O5 Project) and Walton Family Foundation grants which involve a number of charities working in partnership. EJF CT advances grant funding to each partner according to an agreed schedule.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals	47,393	90,171
	<u>47,393</u>	<u>90,171</u>

13. RESTRICTED FUNDS

	BALANCE 1ST JANUARY 2022	INCOME	EXPENDITURE	TRANSFERS	BALANCE 31ST DECEMBER 2022
	£	£	£	£	£
Oceans Project	1,546,379	3,609,864	(2,626,565)	(72,924)	2,456,754
Communications Project	6,753	-	(6,753)	-	-
Human Trafficking Project	37,203	129,044	(91,634)	-	74,613
Climate Project	-	392,418	(382,968)	-	9,450
Woodland	9,751	-	-	-	9,751
Activist training	-	10,000	(74,170)	72,924	8,754
Plastic	-	64,935	(64,935)	-	-
	<u>1,600,086</u>	<u>4,206,261</u>	<u>(3,247,025)</u>	<u>-</u>	<u>2,559,322</u>

RESTRICTED FUNDS (CONTINUED) – COMPARATIVE 2021

	BALANCE 1ST JANUARY 2021	INCOME	EXPENDITURE	TRANSFERS	BALANCE 31ST DECEMBER 2021
	£	£	£	£	£
Oceans Project	1,458,900	1,820,386	(1,732,907)	-	1,546,379
Communications Project	7,306	-	(553)	-	6,753
Bees	-	-	-	-	-
Human Trafficking Project	19,535	110,042	(92,374)	-	37,203
Climate Project	-	31,581	(119,519)	87,938	-
Woodland	9,751	-	-	-	9,751
Forest	-	-	(4,937)	4,937	-
Cotton	-	7,339	(9,544)	2,205	-
Plastic	12,324	-	(12,324)	-	-
Wildlife	-	-	(10,780)	10,780	-
	<u>1,507,816</u>	<u>1,969,348</u>	<u>(1,982,938)</u>	<u>105,860</u>	<u>1,600,086</u>

14. UNRESTRICTED FUNDS

	BALANCE 1ST JANUARY 2022	INCOME	EXPENDITURE	TRANSFERS	BALANCE 31ST DECEMBER 2022
	£	£	£	£	£
General funds	3,419,834	1,005,503	(1,271,733)	(87,440)	3,066,164
Designated funds Carbon Offset	-	-	-	87,440	87,440
	<u>3,419,834</u>	<u>1,005,503</u>	<u>(1,271,733)</u>	<u>-</u>	<u>3,153,604</u>

15. SPLIT OF ASSETS BETWEEN FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL 2022
	£	£	£
Fixed Assets	174,345	-	174,345
Net Current Assets	2,979,259	2,559,322	5,538,581
	<u>3,153,604</u>	<u>2,559,322</u>	<u>5,712,926</u>

SPLIT OF ASSETS BETWEEN FUNDS – COMPARATIVE 2021

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL 2021
	£	£	£
Fixed Assets	150,052	-	150,052
Net Current Assets	3,269,782	1,600,086	4,869,868
	<u>3,419,834</u>	<u>1,600,086</u>	<u>5,019,920</u>

16. RELATED PARTIES

S. Trent, Executive Director, and J. Williams, operations director of the Trust, are also directors of Environmental Justice Foundation Company Limited by Guarantee (EJF Ltd) which is a not-for-profit sister organisation operating from the same premises and sharing certain facilities and resources.

During 2018 an advance of £26,600 was made to EJF Ltd to enable the company to purchase a piece of woodland. The woodland will be transferred to EJF CT in 2023.

17. OPERATING LEASES COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	LAND AND BUILDING		OTHER	
	2022	2021	2022	2021
	£	£	£	£
Falling due within one year	81,329	69,161	-	-
Falling due between one and five years	282,504	56,323	-	-
Falling due later than five years	15,345	-	-	-
	<u>379,177</u>	<u>125,484</u>	<u>-</u>	<u>-</u>

18. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRES BY FRS 102

	RESTRICTED FUNDS	UNRESTRICTED GENERAL FUNDS	UNRESTRICTED DESIGNATED FUNDS	TOTAL 2021
	£	£	£	£
INCOME FROM				
Grants and donations	1,962,009	1,671,977	-	3,633,986
Charitable activities	-	5,678	-	5,678
Other trading activities	7,339	1,031	-	8,370
Investments	-	1,833	-	1,833
Other income	-	7,079	-	7,079
Total	<u>1,969,348</u>	<u>1,687,598</u>	<u>-</u>	<u>3,656,946</u>
EXPENDITURE ON				
Raising funds	-	55,619	-	55,619
Charitable activities	1,982,938	828,593	-	2,811,531
Total	<u>1,982,938</u>	<u>884,212</u>	<u>-</u>	<u>2,867,150</u>
Other gains/(losses)	-	54,891	-	54,891
Net income/(expenditure)	(13,590)	858,277	-	844,687
Transfers between funds	105,860	(105,860)	-	-
Net movement in funds	92,270	752,417	-	844,687
Balance brought forward	1,507,816	2,667,417	-	4,175,233
Balance carried forward	<u>1,600,086</u>	<u>3,419,834</u>	<u>-</u>	<u>5,019,920</u>



PROTECTING PEOPLE AND PLANET

ejfoundation.org

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

England & Wales - Charity number 1088128

Accounts

**ENVIRONMENTAL JUSTICE FOUNDATION
CHARITABLE TRUST**

**TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Registered Charity No 1088128

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

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ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31ST DECEMBER 2021

Trustees:	Steve McIvor (Chair) Tessa Gregory Andrew Kalman Bob Lutgen (Treasurer) Juliane Ruhfus
Senior Leadership Team	Steve Trent (Founder and CEO) Juliette Williams (Founder and Director) Max Schmid (Chief Operating Officer)
Charity Registration Number :	1088128
Principal Address:	Unit 417, Exmouth House 3/11 Pine Street Farringdon London, EC1R 1UL
Auditors:	Knox Cropper LLP Chartered Accountants 65 Leadenhall Street London EC3A 2AD
Bankers:	Co-operative Bank Plc P O Box 101 1 Balloon Street Manchester M60 4EP

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

The Trustees present their report and accounts for the year ended 31st December 2021.

The Environmental Justice Foundation charitable trust (EJF) is a UK charity (1088128) working internationally to defend our shared human right to a secure natural environment.

The EJF Trustees present their report and accounts for the year ending 31st December 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity Trust Deed dated 29th June 2000.

EJF was established under a Deed of Trust (2000) and became a registered charity in August 2001.

The Trustees are collectively responsible for EJF's overall good governance and ensure that the charity fulfils its fiduciary - legal and financial - obligations. The Trustees have no beneficial personal interest in EJF, and none receive any remuneration. The Trustees have the power to appoint and re-elect members onto the Board and invest EJF's funds to meet its aims and objectives. The Trustees meet (a minimum of) twice yearly and host additional ad hoc meetings to address new and emerging issues or opportunities.

The Trustees have delegated all strategic decision-making and operations to the Founding Directors (CEO and Director), supported in the Leadership Team by the COO and the senior management team (SMT). The Directors and SMT are responsible for meeting the institutional and developmental objectives, and the Directors report to the Trustees on finance, oversight, risk management and governance matters.

Headquartered in the UK, EJF is an international organization with a unitary structure headed by EJFct. At the close of 2021, EJF teams are active in Belgium, France, Germany, Ghana, Indonesia, Japan, Liberia, Philippines, Senegal, South Korea, Taiwan, Thailand and the UK. EJF employed 24 staff members in the UK (around one-third of the global total). EJFct receives virtually all of the income for our international campaigns and projects and monitors and reports on expenditures and impact to maintain clear and effective oversight and deliver cost efficiencies.

The income and expenditures reported here reflect almost the entirety of our global operations across three continents, as well as investigations, events and grassroots support across the globe. EJF's leadership and Trustees are committed to delivering exemplary impact and value for money.

OBJECTS OF THE CHARITY

- To promote any charitable purpose for the benefit of the public anywhere in the world, including the protection of the natural environment, the relief of poverty and distress, the promotion of health and the advancement of education, particularly by the award of grants or other monetary payments.
- To advance the education of the public about all environmental matters, including the preservation, conservation and sustainable development of the natural environment and the causes of environmental degradation or concern.
- To carry out or assist in researching the natural environmental and ecological systems and the impact on these of both natural and anthropogenic activities. To publish or otherwise disseminate the beneficial results of such research.

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PUBLIC BENEFIT

The Trustees have regard to the Charity Commission's guidance on public benefit. EJF contributes to public benefit through our research and investigations, outreach and advocacy with governments, industry and public agencies, resulting in more substantial protection for the natural environment, biodiversity and associated human rights. In addition, EJF's dissemination of films, reports and other materials strengthens civil society awareness and participation in decision-making in actions to protect the natural world in the UK and overseas.

RISK MANAGEMENT

EJF takes proactive, actionable, and appropriate risk management to guide all aspects of our work in the UK and overseas. A detailed Risk Register compiled and maintained by the Senior Leadership Team has direct and informed oversight of current risks and the steps to mitigate them. In addition, the Risk Register plots potential risks against their probability, priority, and impact, identifying ownership and mitigation measures in place. EJF's SMT regularly reviews the Register and reports to the Trustees. We undertake additional and ad hoc discussions when new risks are identified or where further risk management, including third-party engagement, is required. For example, in 2021, in response to increasing global threats from cyber-attacks, a new risk area and mitigations were added to the register.

Risks considered on an ongoing basis include:

Staff and partner safety and security - enhanced standard operational procedures (SOPs) and travel risk assessments; at sea and first response medical training and security equipment provided.

Reputational and organizational - includes fact-checking and legal reviews of materials to mitigate libel actions. Review data protection and management to ensure compliance with GDPR and, more particularly, to protect overseas partners, contacts and industry 'whistleblowers' who have provided information on environmental and human rights abuses. In 2021, a leading, global professional services firm provided pro bono support to enhance our ability to withstand cyber threats.

Staff recruitment and retention - EJF is committed to retaining and expanding a high-calibre professional team. We are enhancing employment benefits and opportunities for career progression and building a robust, dynamic and rewarding team culture.

Financial - including monthly financial reviews to ensure that income, reserves and financial controls exceed 'sufficient' levels. EJF is committed to maintaining the highest standards of financial management and meeting or exceeding best practices in the sector. There has never been any suspicious or illicit activity in any EJF bank account. Moreover, virtually all of EJF's income comes through the UK charity providing an additional, intentional level of monitoring and control over overseas operations.

Reserves policy - the Trustees require that a cash reserve equivalent to at least 6-month operating costs is maintained to fulfil our ongoing commitments to projects and staff.

FINANCE AND FUNDING

The vast majority (over 95%) of EJF's income is from private philanthropy and statutory bodies, including the European Commission and the US Department of State. We pride ourselves on highly cost-effective fundraising, all conducted in-house and led by the Leadership Team and SMT that are personally responsible for most of the income.

Our core objective for fundraising is to secure additional sources of multi-year, unrestricted income. Unrestricted income enables us to respond to new opportunities and needs, take on new partners and projects, apply our experience in new geographic areas, and ensure we have the right equipment and tech, especially for our grassroots partners. EJF does not accept any funding that could undermine our independence or integrity.

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OUR FUNDERS

We are incredibly grateful to all our funders and supporters, including Arcadia Fund, Danish Institute for Human Rights, Dropbox Foundation, European Commission, Gordon and Betty Moore Foundation, Humanity United, Levi Strauss Foundation, Norwegian Retailers Environment Fund, Oak Foundation, Oceans 5, Pew Charitable Trust, Rufford Foundation, US Department of State, Walton Family Foundation, Waterloo Foundation.

In 2022 we will continue to focus on the stewardship of existing funders and individual supporters whilst also fulfilling our commitment to expand and diversify our funding base, both from new grant makers and donations. In addition, we will develop new relationships with grant makers and invest in reaching new audiences through the investment in, for example, (paid and unpaid) digital advertising and enhancing our SEO ranking.

EJF has never used the services of third-party professional fundraisers or commercial agencies; we do not – and have never - conducted street or door-to-door collections, telemarketing, or direct mail and appeals. We have never purchased nor shared mailing lists. We do not send any printed communications to current or potential supporters – our supporters can opt to receive a regular digital newsletter. We take a proactive stance to protect the privacy of our supporters and ensure that all communications are appropriate and solicited. EJF is registered with and adheres to the guidelines given by the Fundraising Regulator.

Our approach aims to ensure the highest standards of professionalism and oversight to reduce core risks. We aim to ensure the delivery of our goals and objectives by upholding the highest levels of integrity, enhance public trust and confidence in our work, transparency, effectiveness, efficiency, and impact.

FINANCIAL REVIEW

The Trustee Board approves the charity's finances. A statement of Financial Activities has been prepared for the entire year. This statement shows income for 2021 was £3,656,946 and expenditure of £2,867,150.

The Trustees and Directors are committed to expanding the unrestricted income to support the expansion and development of campaigns and projects in the UK and overseas. The Trustees agree to hold a reserve equivalent to six months of operating costs.

At the year-end, the balances stood at £5,019,920 of which £3,419,834 are unrestricted funds.

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OUR MISSION AND VISION

EJF's Mission is to Protect People and Planet.

We believe that we share a fundamental human right to a secure natural environment.

Environmental security is a human rights issue. The health and resilience of our natural world are critical to all humankind, whether for food, fresh water, shelter, sustainable livelihoods or the myriad benefits that make all our lives possible. The impact of environmental crises falls unfairly on the communities that have done the least to cause them, depriving people of their fundamental human rights. We believe in equity, justice, and a need to respect, defend, and empower communities most at risk from a degraded environment. We campaign for environmental justice – to help amplify the voices and protect the people and communities unfairly burdened by global heating, biodiversity loss and ecological degradation.

Our vision is for a world where natural habitats and environments can sustain and be sustained by the communities that depend upon them for their basic needs and livelihoods.

WHAT MAKES EJF DIFFERENT?

- We lead by example. We are honest about what works and what doesn't.
- EJF is lean and dynamic - we deliver outcomes with determination, efficiency, and innovation. We commit to spending funds on achieving a cost-effective impact. We know our investigations and films can bring ignored issues into the spotlight. We are a catalyst for change.
- We know when to say 'no' – our strategies will never chase the zeitgeist or the funding.
- We are informed, thoughtful risk-takers who expose 'under the radar' issues in demanding and challenging places. We hold those who abuse our natural world accountable for their actions. We speak truth to power.

EJF aims to achieve systemic change, addressing root causes, not symptoms and crucially, to ensure that change is durable across time, political transitions and economic shocks.

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MISSION & VALUES

OUR MISSION: *To Protect People and Planet*

EJF believes environmental security is a fundamental human right for all peoples

OUR VISION:

Our vision is for a world where natural habitats and environments can sustain and be sustained by the communities that depend upon them for their basic needs and livelihoods.

EJF strives to:

- Protect the natural environment and the people and wildlife that depend upon it by linking environmental security, human rights and social need.
- Create and implement solutions where they are needed most – training local people and communities who are directly affected to investigate, expose and combat environmental degradation and associated human rights abuses.
- Provide training in the latest video technologies, research and advocacy skills to document both the problems and solutions, working through the media to create public and political platforms for constructive change.
- Raise international awareness of the issues our partners are working locally to resolve.

OUR VALUES:

Human rights and environmental security

We believe environmental security is a human right and that the health, security and effective conservation of our natural world is essential to the well-being of all human-kind. We believe in the equality of all people and in their equal and inalienable rights as described in the United Nations Universal Declaration of Human Rights.

Effectiveness and efficiency

We believe in focusing on outcomes rather than processes and strive to ensure that our work is appropriate, highly cost effective and efficient.

Innovation

We are dedicated to exploring innovative, inspirational and creative solutions to our goals.

Independence

We are committed to independence and freedom from any political or religious affiliations, or any support that seeks to compromise our independence, aims, objectives or integrity.

Responsiveness

We are streamlined and focused enabling us to respond quickly to needs and opportunities.

Transparency

We believe in transparency and accountability in our working practices. We take account of and value diversity and are committed to non-discrimination.

Equity, non-discrimination & inclusiveness

We believe in equity and justice and a need to respect, protect and engage disempowered and marginalised communities most at risk from environmental degradation. We respect diverse cultures and beliefs.

Non-violence

We believe in and will always adhere to the principles of non-violence.

Delivering impact and systemic change

EJF believes that the greatest benefits for our natural world and human rights can be achieved by focussing on systemic change to deliver positive outcomes that are durable across time, political transitions and economic changes.

Courageous

We seek to be courageous and bold in our work, understanding and mitigating the risks involved, without fearing or being deterred by them.

Collaborative

We believe that collaboration with others is the best pathway to drive positive change and we actively foster collaboration across our programmes and campaigns.

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OUR AMBITION INTO ACTION

EJF's ambition is to secure environmental justice. Our core programmes protect oceans, our global climate, biodiversity and environmental defenders.

EJF combines extensive field investigations, grassroots action and high-level advocacy to leverage more robust environmental governance. We make 'surgical' strategic interventions to drive good political decision-making, business and investor due diligence, transparency, and traceability in global supply chains. We hold to account those responsible for environmental abuses and injustices.

INVESTIGATING THREATS TO THE NATURAL WORLD AND HUMAN RIGHTS

Local environmental problems increasingly demand global solutions. Supply chains and investments - especially in regions and sectors that are known to be high-risk - must be subject to far greater scrutiny and exposure. It's not enough for companies to hide behind the complexity and deny their culpability in environmental harm.

EJF's investigations bring hidden issues into the light, holding governments and businesses to account.

- Our world-leading investigations use film to gather unique, compelling and hard-hitting evidence to build support and win arguments. Our investigations underpin campaigns to end the greed, ignorance, and indifference that often shape our world.
- We are developing more high-tech and innovative means to gather evidence, working with grassroots partners and communities to roll out affordable, appropriate equipment that can gather the evidence that informs our campaigns and programmes.
- Our team empowers, trains and supports environmental defenders in the Global South.

CAMPAIGNING FOR ENVIRONMENTAL JUSTICE

Environmental injustice is the challenge of our times.

The destruction of the natural world - whether forests, wetlands or marine environments, our climate crisis or the unsustainable and inequitable use of pesticides, land or water - have a growing harmful impact on the most fundamental human rights.

We must collectively give a voice to the planet's marginalised and vulnerable communities most affected by powerful economic interests and global demand for natural resources, including fossil fuels. EJF aims to be the 'go-to' organisation, leading the way to environmental justice and reaching new international audiences with a clear vision of hope, urgency, and ambition.

At the heart of all we do is providing equipment, training and support to strengthen the voice of environmental defenders who put their lives on the line to document, expose and end threats to the natural world.

- We are expanding our Activist Training Programme to help communities advocate for sustainable, equitable futures. We seek to localise capacity, building and supporting the constituency acting for positive change within communities and civil society organisations.
- We make 'surgical' interventions at the highest levels of political decision-making and business leadership. Our work has a tactical focus on the EU and the key Member States, including Germany and France, the USA, UK and Japan. We are leveraging opportunities to build global political leadership and business and investor decisions that make a measurable, tangible impact on the natural world.

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2021 - HIGHLIGHTS

We continued to build our investigative and film-making capacity in order to document first-hand irrefutable evidence of environmental abuses and the associated violations of human rights. EJF's investigative campaign reports and films resulted in many successes:

- In 2021 EJF compiled 35 alerts linked to IUU fishing, transshipment at sea or non-compliance with EU rules, resulting in fines, blacklisting and other actions.
- Our evidence of illegal, unreported and unregulated (IUU) fishing and human rights abuses in the Chinese distant-water fishing fleet reached the highest levels of US government, including the State Department, Department of Labor, Customs and Border Protection and National Oceanic and Atmospheric Administration (NOAA).
- The US Customs and Border Protection banned the entire Chinese-owned Dalian Ocean fishing company from exporting seafood to the USA due to human rights abuses on its vessels.
- We submitted evidence to NOAA on IUU fishing within China and Taiwan's distant water fleets. In August 2021, in its biennial report to Congress, NOAA identified both nations - and others associated with those fleets, such as Senegal – as responsible for IUU fishing. NOAA's listing of Senegal was largely due to our intelligence on Chinese vessels interacting with the LISBOA (a fishing vessel registered in Senegal) and could face sanctions.
- Taiwan responded proactively to EJF's evidence by amending regulations to require all vessels over 20 gross tonnes to use AIS (Automatic Identification System) whilst at sea – this tracking will make the locations of fishing vessels more readily accessible.
- The Taiwan Fisheries Agency also strengthened regulations related to port inspection and sharks landed in Taiwan must now have either the body and fins attached or bagged together.
- EJF reported on the strategies used by Chinese companies in Ghana to hide the actual beneficial ownership of the fishing operations. These illegal tactics are estimated to cost Ghana between \$14 and 23 million in lost licence fees and fines each year. The Ghanaian government launched investigations into EJF reports relating to the illegal activities of two fishing companies.
- Our evidence helped inform the European Commission's 'yellow card' warning to Ghana for its failures to curb illegal fishing, as well as prompting several other IUU dialogues under the EU IUU Regulation, including with China.
- We deepened our investigations into illegal fishing and associated human rights abuses across fleets, including those of China, Korea and Taiwan, leading states and organisations to take action and sanctions, and provided expert training on data mining. We had more far-reaching successes, including the International Commission for the Conservation of Atlantic Tunas (ICCAT), blacklisting the Oman-flagged ISRAR fleet worldwide. EJF's investigations over three years combined satellite tracking, social media monitoring, and interviews with crew, and found extensive evasive action, including 'flag-hopping' to avoid any oversight or penalty for illegal actions. This year also saw the sanctioning of the KONYUI, which we documented fishing illegally in Guinea (and which is now turning into a fully-fledged investigation in the USA).

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- In Indonesia, our investigations and evidence-sharing were supplemented by interviews with almost 300 migrant fishers from over 230 distant water fishing boats who were victims of abuse and/or witnesses to illegal fishing. We were able to help facilitate the repatriation of 12 Indonesian migrant workers rescued from Chinese-flagged trawlers that were likely operating illegally in Somali waters.
- Our advocacy with the Thai Deputy Prime Minister's office and senior figures within the Royal Thai Police and Department of Fisheries helped maintain the pace of fisheries and labour reforms in Thailand. EJF continues to have a presence at ports and other sites to observe and strengthen fisheries inspections and compliance.
- We began working with informants to help gather intelligence on potential IUU fishing and labour abuses across the Gulf of Thailand and the Andaman Sea. In Thailand, we also used drones to document potential illegal fishing by at least nine fishing vessels and sent our findings and recommendations to the authorities.
- As part of our commitment to support environmental defenders, journalists and activists, we expanded our grassroots teams. We commissioned independent filmmakers and researchers in Indonesia, Japan, Madagascar, Mozambique, Gambia, Uruguay, Turkey, India and Bangladesh.
- In Brazil, we partnered with Chalana Esperanca, a dynamic group of women field biologists dedicated to protecting the rich biodiversity of the Pantanal wetlands. EJF donated cameras and a drone and provided remote camera training. Funds supported research trips that helped Chalana gather evidence of the threats to the Pantanal, wildlife and indigenous communities.
- Our advocacy on CCTV, traceability and transparency led to the European Parliament to adopt a position mandating the installation across much of the EU fishing fleet, establishing a fully digital traceability for all seafood products (including products like canned tuna), and publishing data on fisheries control.
- In Ghana, Liberia and Senegal, we extended our training and support to artisanal fishers, helping them report illegal fishing using DASE, our smartphone app, and sharing information on their legal rights and capacity to participate in the decision-making affecting their lives.
- Net Free Seas, our project to collect and recycle discarded fish nets in Thailand, worked with over 100 communities and collected 33 tonnes of nets that were recycled into innovative products.
- We supported six climate activists from some of the planet's most severely impacted regions enabling them to attend COP26 to meet with fellow campaigners and deliver their messages to negotiators and world leaders.
- We know that environmental issues are competing for airtime with multiple other problems. That's why we train journalists, strengthening their investigations and reporting. Media articles on illegal fishing have been published in Ghana. In Indonesia, we launched a media training programme with support from the Bureau of International Narcotics and Law Enforcement Affairs of the US Embassy in Jakarta.

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OUR IMPACT 2021

PROTECTING OUR BLUE PLANET

The ocean is the blue 'beating heart' of our planet.

Our seas and ocean cover over 70% of the Earth's surface, contain 78% of animal biomass and produce more oxygen than all the world's forests, giving us our every second breath. The ocean is home to some 232,000 known species, with perhaps a million more not yet discovered. Humankind has not explored an estimated 95% of our global ocean.

The ocean regulates our rainwater, drinking water, weather, climate and coastal environments.

The ocean makes the Earth inhabitable for humankind. It is our planet's 'blue beating heart'.

The ocean is a primary source of livelihood for some three billion people and provides food security, income and well-being for millions more. But our seas and ocean are under increasing pressure from overfishing and illegal, reported and unregulated (IUU) fishing, pollution and the climate crisis. As a result, irreplaceable marine ecosystems and their biodiversity are on the edge of total collapse.

EJF is working to protect our global ocean and its vital role for all life on Earth. We campaign to protect marine habitats and biodiversity from illegal and unsustainable fishing, plastic pollution from the fishing sector and global heating.

Fighting for legal, ethical and sustainable fisheries

A tragedy is unfolding on both the open ocean and in coastal waters. With 90% of global fish populations either overfished or fished to their limit and global seafood demand at an all-time high, illegal 'pirate' fishing is rising. 'Pirate' fishing includes many illicit activities, from unlicensed fishing, entering restricted zones or targeting protected species. It capitalises on lax monitoring and controls in poorer nations and the high seas. The impacts are significant: illegal fishing annually costs West Africa over \$1 billion and threatens food security for already-vulnerable people. In addition, it undermines the conservation of precious ecosystems and wildlife and makes sustainable fisheries unrealisable. Appalling human rights abuses, including violence, murder and people trafficking, are all associated with illegal fishing.

Our goal is to protect the ocean by improving fisheries governance and securing fisheries transparency that will help ensure we know who is fishing what, where, how and when. We work to achieve this by combining investigations, high-level 'surgical' advocacy, and powerful film and communications. EJF works to end illegal fishing and stamp out the human rights abuses driven by this illicit activity. We aim to protect the billions of people dependent on the ocean and ensure the survival of the wildlife species that call it home.

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PROMOTING LEADERSHIP AND ACTION ON FISHERIES TRANSPARENCY

We must hold to account both the nations with 'pirate' fishing fleets and those buying their illicit seafood. For this reason, EJF works closely with market states, including the EU, USA, and Japan, which comprise well over half the global seafood market by value.

Using evidence from our investigations, we urge these influential players to send a clear message that they will not accept seafood imports unless they are fully transparent and traceable to demonstrably legal sources.

USA

Our investigations led us to a fleet of vessels owned by the Chinese Dalian Ocean Fishing Company. The testimony from the Indonesian crew was shocking: they spoke of relentless physical and verbal abuse, threats, intimidation, dangerous conditions, multiple deaths at sea and bonded labour. Crew members also revealed the brutal capture of dolphins for shark bait to supply the trade in shark fin.

In June, the US Customs and Border Protection banned Dalian Ocean's entire fishing fleet from importing seafood to the USA, denying the 'pirate' fishing fleet access to a lucrative market.

EJF strengthened our engagement in the USA, presenting evidence to the government agencies working to curb IUU fishing and forced labour. Our evidence - including the deliberate targeting of dolphins - helped prompt the National Oceanic and Atmospheric Administration (NOAA) to list Taiwan and China in the 2021 Biennial Report to Congress on Improving International Fisheries Management. Both states must address the issues raised in the report before 2023, otherwise, they may face trade sanctions.

Our team presented information on Chinese vessels fishing illegally in Somalia to US government officials from USAID, State Dept and Dept of Labor (DoL) working in East Africa. EJF was invited to present to a follow-up meeting that included Interpol, United Nations Office on Drugs and Crime, EU, UN FAO and the World Bank.

Our investigations show how the same enforcement failures that enable illegal fishing also allow human rights abuses, including trafficking, violence and even murder. This year, the US State Department's high-profile annual Trafficking in Persons Report referenced EJF's evidence relating to Taiwan, Thailand, Korea and Ghana. The Department of Labor's listing of countries associated with forced or child labour included Taiwan's distant water fishing sector for the first time. EJF was invited to join a US policy roundtable regarding Taiwan and presented our findings to an audience including Customs and Border Protection and the Department of Defence.

Somalia - Brutality on Chinese Vessels. Our investigations into Chinese fishing boats operating illegally off the Somali coast revealed multiple cases of human rights violations. The crew members - all working in the Liao Dong Yu fleet - reported physical abuse from the Chinese captains, being forced to work without pay, and being denied food, clean water, and medical supplies. The vessels were fishing without the consent of the Somali government, using banned fishing gear, and fishing in zones reserved for local, small-scale fishers. Photos and crew testimony showed protected species, including whale sharks, dolphins and turtles, being killed. Instead of repatriating the 13 Indonesian crew members when their contracts ended, the captain forced them to continue working. One desperate crew member drowned in his escape attempt. In August, EJF worked with Destructive Fishing Watch and the International Justice Mission to secure the repatriation of the remaining 12 crew members.

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JAPAN

We expanded our public profile and activities, capitalising on the Japanese Diet (legislature) passing a bill mandating import control measures for seafood and tasking the Fisheries Agency with developing regulations. EJF's briefings recommended the import control scheme includes several species (such as tuna, tuna-like species and shark) and calls for robust traceability.

EJF presented our evidence at events and meetings, including the Tokyo Sustainable Seafood Summit and during a meeting with the Japanese Fisheries Agency.

In August, our investigations into illegal fishing and human trafficking aboard Chinese vessels supplying Japan were published by the Kyodo News Agency, resulting in 54 print, digital and TV features. The coverage featured interviews with Indonesian fishers who had worked on 19 Chinese distant-water vessels linked to Japanese imports. A government committee met to discuss new import regulations, and the National Federation of Fisheries Co-operative Associations called for tuna imports to be better regulated. EJF also met with the owner of Usufuku Honten - a Japanese tuna fleet operating globally - who echoed the need to include five tuna species in the new fishery law and better regulate tuna imports.

TAIWAN

EJF has worked in Taiwan for six years. During that time, we have seen the government move from denial about illegality in its fishing fleets to becoming a leader in transparency, including public vessel licence registers. While serious enforcement issues remain (as reflected in the USA's listing of Taiwan as a nation engaging in IUU fishing), measures are being taken to address these. For instance, following the US listing, in late 2021, the Taiwanese Fisheries Agency announced that AIS vessel tracking will become mandatory on vessels over 20 gross tonnes operating in the distant-water fleet. AIS enables fishing boats to be monitored, showing where they are fishing and which other vessels they are associated with – it is a core need for fisheries transparency.

Our team in Taipei strengthened our relations with the government, engaging with the Fisheries Agency and government ministers to help shape the national 'Fisheries and Human Rights Action Plan'. This landmark plan, to be formally announced in 2022, contains many of our key recommendations to embed transparency across the sector, end the use of 'flags of convenience' and eradicate abuse of crew.

We trained Taiwanese government inspectors based on our long-standing experience with the Royal Thai Government. In addition, the Fisheries Agency invited EJF to observe vessel inspections and interviews with crew members and see the implementation of our recommendations.

We also presented allegations of 20 Taiwanese vessels engaging in illegal fishing and human rights abuses. A fine of \$342,000 was given to one vessel that killed vast numbers of sharks. The boat's fishing licence was suspended for 11 months. The Taiwanese Fisheries Agency strengthened regulations relating to port inspection, and sharks landed in Taiwan must have the body and fins attached or be placed together in the same bag to reduce the illegal practice of 'finning' in which the body of the shark is wastefully discarded at sea.

Finally, our research found that 90% of Taiwan's annual \$275 million fishing subsidies support illegal and unsustainable practices. To help end this practice, we coordinated a cross-party group of MPs to raise this crucial issue with the government.

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SOUTH KOREA

The Minister of Oceans and Fisheries (MoF) invited EJF Korea's senior campaigner to join the high-level Advisory Board, giving us access to the highest levels of decision-making. When new rules to protect migrant workers came into force, our investigations showed that high-risk vessels, such as those blocked elsewhere, were not prioritised for inspection, and inspector training was wholly inadequate.

In March, we released a film on the multiple allegations of illegal fishing and human rights abuses aboard Korean fishing vessels. We presented our recommendations on transparency, electronic monitoring and fisheries subsidies to the Ministry of Oceans and Fisheries and directly to the Director General of Fisheries Policy. In October, MoF announced its plan to ratify the International Labour Organization Work in Fishing Convention (ILO C188) by 2024. In November, the ministry also submitted to Congress its plan to ratify the Cape Town Agreement (on safety measures for fishers at sea). Both measures will, in due course, provide far greater protection to fishers, including migrant labourers working on Korean vessels.

In November, EJF and our Korean partners called on the government to end harmful fisheries subsidies, a campaign gathering pace and resulting in over 20 press articles.

THAILAND

EJF's exposure of appalling human rights abuses aboard Thailand's fishing vessels gave us a unique 'entry point' to the highest levels of the Royal Government of Thailand. Over the past eight years, the government has devised a new legal framework to govern fisheries, with EJF, as Official Advisor, providing advice and recommendations. EJF is the only NGO invited to observe enforcement actions and provide technical recommendations such as the need to roll out vessel tracking to smaller commercial fishing vessels and improve port inspection capacity.

EJF alerted the Department of Fisheries and police throughout the year to illegal clam-dredging vessels in the coastal zone. As a result, we were granted access to high-level meetings and were involved in joint patrols and vessel inspections.

The government lifted Covid restrictions, allowing us to resume field investigations and plan for our renewed participation in the Royal Thai Police and Marine Police joint patrols. In addition, we are approaching the Royal Thai Airforce to assess their capacity to conduct drone patrols.

EJF began investigations into fishing vessels initially flagged in Thailand that now operate in Malaysia. Crew members interviewed recount fishing illegally in Indonesia and abuses such as confiscation of IDs, wage deductions, threats and intimidation. In early April, investigators visited the Thai-Myanmar border to document the seafood trade.

In November, we met with the newly appointed Acting Director-General of the Department of Fisheries. Our meeting allowed us to share our recommendations on transparency, including expanding tracking to smaller commercial vessels and increasing capacity at inspection centres. For the first time since the pandemic, we had renewed access to the 'Port-In -/ Port-Out' (PIPO) centres to observe vessel inspections.

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INDONESIA AND THE PHILIPPINES

EJF's Indonesia team secured damning testimonies from some 300 Indonesian crew from over 230 vessels. These were migrant crew working on mainly Chinese, Taiwanese and Korean boats operating on the high seas, far from monitoring or protection. They told us of physical and verbal abuse, gruelling hours, inadequate food and water, and forced labour. Their videos and photos revealed rampant illegal fishing, thousands of sharks killed for their fins and their bodies dumped into the ocean, and the dolphins and seals butchered for shark bait.

New investigative researchers in Sulawesi and the Philippines have boosted our capacity to gather crew testimonies. We are collating the evidence and other data into a report exposing the global impact of China's distant-water fleet. Our information, which will be the most comprehensive ever published on this opaque fleet, will be published in early 2022.

SAFEGUARDING WEST AFRICAN WATERS

West African coastal waters have become the target for foreign industrial fishing fleets that fish illegally and commit human rights abuses. These companies often use complex corporate structures, 'flags of convenience', and shell companies to avoid detection and penalty for their illegal activities. Marine biodiversity and ecosystems are over-exploited, and coastal communities reliant on fish for food and income suffer. EJF combines grassroots investigations, community engagement and capacity-building with national and international advocacy to expose and eradicate the growing threats to the ocean and the people who rely upon it.

GHANA

Our work focuses on illegal 'saiko' fishing: the at-sea transfer of fish from industrial trawlers to local canoes, the Chinese-owned industrial trawlers that perpetuate it and the weak governance that has facilitated it. Saiko is hugely destructive and utterly unsustainable: fish landings have fallen by 80% over the past twenty years.

In March, we published *At What Cost?* a report detailing the front companies and other tactics that Chinese fishing companies use to hide their true beneficial ownership. This illegal practice is estimated to annually cost Ghana US\$ 14 -23 million in lost licence fees and fines because fishing licence fees and fines from trawlers are kept low for local vessels. However, our research shows that some 90% of the Ghanaian trawl fleet is actually owned by Chinese corporations that flout the law by using local Ghanaian front companies.

Our investigative film revealed that Ghanaian fisheries observers - who monitor the Chinese-owned trawl fleet - are routinely bribed, threatened or abused at sea. Interviewees report violent attacks, such as the observer being threatened with a knife when he tried to prevent juvenile fish from being illegally dumped at sea.

We presented our findings to key government agencies, including the Ghana Revenue Authority, Economic and Organised Crime Office, Registrar-General's Department and Attorney General - and received widespread coverage in national and international media. Subsequently, two government bodies announced investigations into the issue.

We provide our evidence of illegal fishing to the European Commission. In June, the EU issued Ghana a 'yellow card', a formal and powerful warning to tackle IUU fishing or risk restrictions on seafood exports to the EU.

Ghana's fishing communities are gravely affected by overfishing and illegal fishing. In August, our report and film revealed that over 50% of the small-scale fishers, processors and traders reported insufficient food over the past year; over 70% said they had deteriorating living conditions. In addition to the secured national and international media coverage, the report prompted discussions with the Ghanaian Commission on Human Rights and Administrative Justice and a proposal for a working group to develop national policy. EJF also published a report on the role of traditional community management in the river Volta's clam fishery, which is critical for local livelihoods and food security.

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Our Ghana team led a coalition that engaged the Ministry of Fisheries and Fisheries Commission on the draft Fisheries Management Plan. We raised concerns over proposals to licence 88 trawlers - almost double the number (48) considered the maximum to sustain the fisheries.

GRASSROOTS SURVEILLANCE AND COMMUNITY ACTION TO PROTECT OUR OCEAN

Community surveillance is a very effective tool in the fight against illegal fishing. Our smartphone app, 'DASE', is a cheap and easy-to-use technology that enables local canoe fishers to gather and submit evidence of illegal industrial fishing in Liberia, Ghana and Sierra Leone. In Senegal, where we recently received official accreditation as an NGO, we released French and Wolof versions of the DASE app and instruction video. EJF corroborates information and produces 'IUU Alerts' that help governments identify, catch and sanction perpetrators. 2021 marked the year that EJF launched DASE across the region, and the communities we aim to help have greatly welcomed it. In addition, DASE and its successor will be released in more languages and locations, handing power back to fishing communities to protect their waters, livelihood and food security.

"Now, there is no way for the trawlers to lie because the app has made it simple to photograph and report them". Emmanuel Appleton, fisherman, Robertsport, Liberia

"This app means canoe fishers no longer have to stand by while industrial vessels fish illegally in their fishing grounds". Nana Jojo Solomon, Executive member, National Canoe Fishermen Council, Ghana

LIBERIA

EJF is implementing an EU-funded project to build community capacity to combat illegal and unsustainable fishing. With around 20% of animal protein coming from fish and over 33,000 people involved in the fisheries sector, protecting fish populations and the ecosystems they relied upon is critical to the future of Liberia.

Our work accelerated in 2021 with a major focus on community surveillance using DASE, strengthening women and marginalised groups and expanding community management associations (CMAs). EJF now has grassroots officers working in our four target communities, providing training, support, essential equipment, and other capacities, including off-grid solar systems for Robertsport and Marshall CMAs.

Women may make up more than half the fisheries workforce in Liberia, but they are often excluded from decision-making that affects their lives. To help remedy this, EJF supported 220 women with literacy training and support to establish village savings and loan associations that, in turn, will help them have a stronger voice. In April, we released *The Strongest Pillar*, a short film on women's crucial role in sustaining Liberia's fish populations. Our Gender and Community Participation Officer has presented the issue on local radio stations, alongside multiple other features on our community engagement.

SENEGAL

In June, we embarked on a new project working with a coalition to curb illegal fishing in Senegal. This builds on our remote vessel monitoring and has led to the development of community surveillance in three areas using our smartphone app to report illegal fishing. We are now supporting grassroots participation in fisheries decision-making whilst encouraging the government to adopt our Transparency Charter. NOAA's listing of Senegal in its report to Congress on IUU fishing was largely due to our intelligence on Chinese vessels interacting with the LISBOA (a fishing vessel registered in Senegal) and could face sanctions. The attention has given us an opportunity to leverage government action to curb illegal fishing.

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THE GAMBIA AND GUINEA

Chinese-owned fishing vessels have a significant impact across West Africa. Our evidence shows that Chinese corporations profit even when vessels are ostensibly locally-owned. Our investigations scrutinised Gambian and Senegalese ports that we suspected were used as safe havens by IUU vessels. In 2020, our evidence resulted in the International Commission for the Conservation of Atlantic Tunas (ICCAT) blacklisting Sage, a boat that reflagged to the Gambia. EJF commissioned a Gambian journalist who found many vessels owned by Chinese companies in a similar pattern to that viewed elsewhere in West Africa.

In Guinea, we raised awareness of illegal fishing at a national workshop; contributed to a government investigation into a vessel applying for a licence to fish in Guinea's waters; and prepared briefings about the operations of Chinese-owned vessels in Guinea and Sierra Leone. These looked at the prevalence of these vessels and their links to illegal fishing, providing solid evidence to inform high-level decision-making. The sanctioning of the KONYUI, which we documented fishing illegally in Guinea, appears to be turning into a fully-fledged investigation in the USA.

Major Win: Blacklisting the ISRAR

In late 2021, our remote monitoring indicated the Israr fleet of three tuna 'long-line' boats that occasionally docked in Senegal and the Gambia were fishing for tuna in contravention of the International Commission for the Conservation of Atlantic Tunas (ICCAT) that regulates the Atlantic fisheries. Our three-year investigation showed that the vessels used a variety of means to evade scrutiny, including switching the flags of nations they registered to (from Belize, to Saint Vincent and the Grenadines and, most recently, Oman), changing vessel names, switching automatic identification system (AIS) codes mid-voyage, and illegally transhipping catch, supplies, or crew. Following a review of our evidence, in November, ICCAT blacklisted the fleet. In March 2022, the vessel insurers dropped the fleet, in May, the Indian Ocean Tuna Commission (IOTC) also blacklisted the Israr vessels, and in July, Oman removed the Israr from the vessel registry.

WORKING WITH THE EU TO STRENGTHEN FISHERIES TRANSPARENCY

EJF works at the highest levels to help inform EU fisheries policies and drive lasting change within the EU and globally. Our ambition is for the EU to take a leadership role in fisheries transparency and use the power of the market to drive changes that will eradicate illegal fishing and the damage it causes to the environment and people.

To coincide with the European Parliament and Council of the EU negotiations on the EU fisheries Control Regulation, we activated industry support through a statement and broad agreement from EU Commissioner Virginijus Sinkevičius, including through an in-person meeting we attended with our partners. Many of our priority 'asks' - such as mandatory CCTV on 'high risk' vessels, full digital traceability (including products such as canned tuna) and mandatory reporting on the catch of protected species - were adopted by the European Parliament.

With our partners, we wrote to the EU and US administrations underlining the rare opportunity to secure a joint commitment to transparency and a zero-tolerance approach to illegal fishing. The US, EU, and Japanese representatives began discussing international cooperation to end illegal fishing.

We also hosted a meeting with Charlina Vitcheva, the Head of the EU Commission's DG MARE, in which we discussed progress on transparency, 'flags of convenience', and the value of the EU's 'carding' system. In the autumn, two of the Commission's Advisory Councils, representing the entire EU seafood value chain and the EU's distant-water fleet, signalled their support for our recommendations in official advice to the Commission.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
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Together with our coalition partners, we published a follow-up report to an influential study on harmonising import controls across key seafood markets. This new report details how better aligned catch documentation schemes in Regional Fisheries Management Organisations (RFMOs) can help fight IUU fishing. As part of a coalition, our efforts proved successful as the General Fisheries Commission for the Mediterranean adopted a measure to make their Authorised Vessel List more transparent and complete.

In the framework of this coalition work, we also led the drafting and publication of a briefing that elaborated the lessons learnt from the EU IUU Regulation for the Corporate Sustainable Due Diligence Directive.

We have taken part in the EU's consultation on the revision of the Port State Control Directive, advocating for fishing vessels to be included in the scope of this legal instrument to tighten port controls on fishing vessels using EU ports.

INDUSTRY LEADERS AGAINST ILLEGAL FISHING

Throughout 2021 we advocated our Transparency Principles, a set of technically achievable, financially viable measures that can help tackle illegal fishing. In September, we presented at the Vigo Tuna Conference, which brought together the major tuna industry players. In October, we were invited by Fong Chun Formosa Fishery (FCF), the world's biggest tuna trader, to present at an event for 30 recruitment agencies in Taiwan.

We helped draft a letter from UK retailers to the Taiwan Fisheries Agency, calling for transparency reforms and better protection of crew members. We will continue facilitating interactions between the UK industry and the Taiwanese government to advocate for reforms. In Korea, we met leaders of the nation's largest distant water fishing companies, Jeongil, Dongwon, and Sajo. In addition, we presented recommendations tailored for each corporation, including piloting CCTV on vessels and measures to prevent human rights issues, such as shortening voyage duration and victim-centred interviews.

ACTIVIST TRAINING AND SUPPORT FOR ENVIRONMENTAL DEFENDERS

EJF is committed to supporting grassroots communities and environmental defenders - we help amplify their voices in decision-making and end the abuse of power that damages the natural world and exacerbates inequality and injustice. We achieve this through community mobilisation and a range of training programmes, mentoring, and providing technical advice and equipment such as film-making kits, drones and cameras.

In 2021 this work focused on expanding the scope of our community surveillance to halt illegal fishing in West Africa; supporting a women-led group fighting to protect Brazil's Pantanal wetlands, wildlife and indigenous communities and training journalists in Indonesia, Ghana, and Somalia.

In Brazil, we grew our support for Chalana Esperanca, a fantastic group of women field biologists documenting the growing threats to the Pantanal wetlands, which are being burned and cleared by cattle ranchers and soy farmers. Providing them with training, cameras, a drone, and access to essential funds for research trips has enabled this dedicated group to gather filmed evidence of the threats and show the beauty and diversity of the wildlife and the local communities.

SUPPORTING ENVIRONMENTAL JOURNALISTS

In Indonesia, we embarked on a project to strengthen the local capacity for environmental journalism. We hosted a workshop focusing on the illegal trade in sharks and rays with experts from WWF, the Tempo Institute and Mongabay sharing their skills and insights with 18 journalists. In October, two journalists accompanied EJF on investigations into Vietnamese illegal fishing and the shark trade that resulted in published articles.

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We have been conducting similar work to support environmental journalism for four years in Ghana. This year, two journalists supported by EJF published articles on the threats to fisheries observers and the government's failure to prosecute illegal fishing vessels.

In Somalia, we collaborate with Radio Daljir, the country's largest radio station and media outlet. We plan to equip locals and Radio Daljir staff with cameras and drone technology to help them collect evidence of illegal fishing in high-risk coastal waters.

COMMUNITY ACTION TO PROTECT THE OCEAN

EJF's investigations and campaigns frequently 'open the door' to community-led projects that combine awareness-raising with practical conservation actions. In 2021, we expanded our projects to reduce marine plastic pollution in Thailand and protect turtles in West Africa.

NET FREE SEAS, THAILAND

In 2019, discarded fishing gear in Thailand's waters killed 352 turtles, 184 cetaceans, and 11 manatees. EJF's Net Free Seas project collaborates with fishing communities, volunteer divers, and companies to collect and recycle these discarded nets before they can harm marine environments. The project not only protects the ocean but also incentivises conservation: communities are receiving a new source of income from the nylon nets that are recycled into innovative products.

"Artisanal fishers play a huge role in animal conservation. We saw them as villains in the past, but now they are heroes. They form a strong network and collaborate with us to rescue injured animals and to release them back into their home".

Patcharaporn Kaewmong, Vet, Phuket Marine Biological Center, Thailand

Net Free Seas in Numbers

Over 33 tonnes of deadly 'ghost nets' were removed from the ocean.

More than 100 fishing communities across Thailand are part of Net Free Seas.

Three recycling partners, four civil society organisations; one commercial company; and dozens of volunteer divers are involved.

HEALTHY TURTLES, HEALTHY OCEANS

In Ghana and Liberia, we build strong public support for conservation and patrol the turtle nesting beaches. Over the 2020/21 nesting season, in Gomoa Fetteh, not only had turtle poaching halved but there was also a six-fold improvement in successful nesting. In February, we published our Guide for Nesting Turtle Monitoring for volunteers. Then, in April, we began school screenings of an animated film to raise awareness of the importance of sea turtle conservation in preserving a healthy ecosystem. In May, 'Gamechangers' presented the local football team who patrol the beaches nightly and engage with fishermen to persuade them not to kill or injure turtles.

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FOR THE YEAR ENDED 31ST DECEMBER 2021

FIGHTING FOR CLIMATE JUSTICE

Climate change is the most profound global threat to environmental security and human rights.

Since 2008, weather-related hazards – which are increasing in frequency and severity due to the climate crisis – have forced over 21 million people to leave their homes each year. Most of these people come from vulnerable communities in lower-income countries, where global heating exacerbates other stressors such as poverty, oppression, and conflict.

Climate breakdown is fundamentally unjust. The people and countries that have historically contributed the least to greenhouse gas emissions suffer first and worst from the impacts of the climate crisis.

EJF is leading global calls for climate justice and support for climate refugees.

In 2021 we worked with local filmmakers to document the longer-term impacts of extreme weather in Bangladesh, Taiwan's worst drought in 56 years; wildfires in Simlipal biosphere reserve, India; and record-breaking fires in Brazil's Pantanal. Our social media films have also highlighted the accelerating impacts of climate change on gender justice.

Our films highlighted the extraordinary threats to remote and once pristine Arctic environments and the people and wildlife reliant upon them. Vyacheslav Shadrin from the Yukagir community in the Russian Far East shows the impacts of the climate crisis on local food security and income. Renowned ecologist Nikita Zimov describes the rapidly melting permafrost in the Russian northeast and his efforts to reverse the impact of climate change on remote ecosystems.

We are calling on the EU to be a world leader in climate and biodiversity protection. With 450 million consumers, the EU is the world's largest single market. It has an outsized environmental footprint: EU per capita land, carbon, and water consumption are 1.5 to 2.5 times higher than the global average. The EU is home to only 7% of the world's population yet consumes almost 20% of the Earth's biocapacity. Over the past year, the EU Commission has launched a series of consultations as part of the European Green Deal. In February, we produced a film supporting the Commission's proposal for Mandatory Human Rights and Environmental Due Diligence (MHREDD). We will continue tracking developments and opportunities to influence positive change.

In April, we released a series of short films calling for government commitments to protect 'Blue Carbon' – the carbon in ocean ecosystems and marine wildlife. Protection of these habitats – including tropical mangroves and the UK's seagrasses – and marine wildlife species are vitally important to efforts to mitigate climate change.

In July, we released *Our Blue Beating Heart*, a report backed by an open letter signed by over 7,000 people, including marine and climate scientists, human rights experts, public figures, and 66 international NGOs and politicians. As the world's most significant active carbon sink, the ocean is the leading 'nature-based solution' for climate change mitigation. It is our best ally in the fight against climate change, and we must protect it from overfishing, deep sea mining, pollution and other development if we are to sustain our world.

Our Climate Manifesto and film present our vision to prevent global heating and a clear roadmap to achieving zero-carbon by 2035. Accompanying the report's launch, we filmed an interview with Dr David R. Boyd, the UN's Special Rapporteur on Human Rights and the Environment, who makes an eloquent case for climate justice.

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We published *You Will See Who Gets the Lifeboats* in October. This report shows how disadvantaged and marginalised American communities are already suffering the appalling impacts of the climate crisis, including the worst effects of heatwaves, wildfires and floods. We will call for Climate Justice to be at the core of ambitious climate mitigation and adaptation measures in the USA and beyond.

EJF's campaign to show that the climate crisis is also a human rights crisis has moved the debate forward in both the public and political domains. A decade of campaigning has taken us from a time when no one spoke of 'climate refugees' to today, where the term is readily used in media and policy circles to reflect the growing threat to human rights. We have continued to use our expert opinion to engage and inform decision-makers on the need to protect climate refugees.

We released *Surviving the Storm*, a moving film documenting the struggles of a family made homeless by 2020's Cyclone Amphan, the most powerful storm to strike Bangladesh in over a decade. At the same time, we published *No Shelter from the Storm*, written with pro bono support and analysis from leading global law firm DLA Piper. The report shows that legal protections for climate refugees are not fit for purpose and makes a compelling case for an international legal agreement to protect climate refugees.

In November, the Glasgow COP26 climate negotiations offered the world the opportunity to make decisive steps towards a sustainable future. EJF is committed to helping those communities and youth activists most affected by climate change have their voices heard. We filmed interviews with climate activists and supported six youth activists with travel bursaries. We will continue pushing for a fair representation in future negotiations to counter the strength of the fossil fuel lobby and ensure that Climate Justice is at the fore of future action.

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LOOKING TO THE FUTURE [EJF's Strategy 2022 - 25 is available here](#)

KEY FILMS, REPORTS AND BRIEFINGS 2021

JAN

[The Warming North](#) - an interview with Vyacheslav Shadrin from the Yukagir community in the Russian Far East, whose traditional way of life is severely disrupted.

FEBRUARY

[Defending the Pantanal](#) - In 2020, wildfires ripped through Brazil's Pantanal region, turning more than 20% of this wetland paradise into ashes.

[Nesting Turtle Monitoring: Field Guide](#)

[Traditional tenure rights in the clam fishery of the Volta estuary](#)

[Dolphin killing in Taiwan's fishing fleet](#)

Blue carbon series - [Episode 1](#)

Episode 2 - [whales](#)

Episode 3 - [seagrasses](#)

Episode 4 - [mangroves](#)

[Dr Nikita Zimov / Thawing permafrost](#) - preventing the thawing of Arctic permafrost

MARCH

[At what cost? How Ghana is losing out in fishing arrangements with China's distant water fleet](#)

[EJF briefing in response to planned EU Parliament vote on Sustainable Corporate Governance](#)

[Dangerous Waters: the hidden abuse of migrant workers aboard Korean fishing vessels](#)

[Mandatory Human Rights and Environmental Due Diligence](#)

[In conversation with Professor David R. Boyd \(UN Special Rapporteur on Human Rights and the Environment\)](#)

[Wildfires in Similipal biosphere reserve, India](#)

APRIL

[Climate Manifesto](#)

[Improving Transparency in Global Fisheries](#)

[The Strongest Pillar: Why women are crucial for the sustainable future of Liberia's fisheries](#)

MAY

[Surviving the Storms](#) - one family's struggle following Cyclone Amphan, the most powerful storm to strike Bangladesh in more than a decade.

[Beyond Borders](#) the climate crisis in the Scandinavian Arctic, home to the Sami, Europe's only indigenous people; the Sunderbans in Bangladesh; and Syria.

[A roadmap to a sustainable future](#)

[Climate and gender justice](#)

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JUNE

[Fisheries Transparency in Senegal](#)

[Transparent and collaborative fisheries in West Africa: protecting jobs, food security and the ocean](#)

[Blue carbon: Nature's Solution to Climate Change](#)

[Illegal fishing & human rights abuse: the need for transparency in the global seafood sector](#)

JULY

[Powerless Bystanders \(report\) and film](#) - Ghana's fisheries observers threatened at sea

[Left behind: How illegal fishing in Ghana threatens fishing communities](#)

[Duty of care in global supply chains](#)

[Our blue beating heart: Blue carbon solutions in the fight against the climate crisis](#)

[People powered: local energy for climate action](#)

[Climate Solutions from Small Islands](#) - an interview with Ambassador Ronald Jumeau (former Cabinet Minister and Ambassador of the Republic of Seychelles)

AUGUST

[The impacts of industrial illegal fishing on Ghana's fishing communities](#)

[Legal status and protection for climate refugees](#)

[Mediterranean on fire](#) and [Devastating fires in Turkey](#)

SEPTEMBER

[Industrial fishing is back in Ghana - will it be different this time?](#)

[Solar power for sustainable fisheries](#)

OCTOBER

[No shelter from the storm: The urgent need to recognise and protect climate refugees](#)

[Injustice on the frontlines of the climate crisis in the US](#)

[Devastating droughts in Taiwan](#)

[A year of extreme weather](#)

[Twin crises threaten the Pantanal](#)

NOVEMBER

[Recommendations for the reform of Ghana's Inshore Exclusion Zone \(IEZ\)](#)

DECEMBER

Climate Series:

[Zero Carbon Now](#)

[Nature Has The Answers](#)

[Climate Justice](#)

[What Can YOU Do About The Climate Crisis?](#)

[A race to the top: Lessons learnt from the EU's law on illegal fishing to secure an EU framework to lead global sustainable corporate governance](#)

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 year that 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 the year. In preparing those 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and regulations made thereunder. 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.

This report was agreed and signed on behalf of the Board of Trustees on 29th September 2022.



~~S. Melton (Trustee)~~

BOBLUTGEN (TRUSTEE)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
THE ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

Opinion

We have audited the financial statements of the Environmental Justice Foundation (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 the financial statements section of our report. We are independent of the charity 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 charity'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 we do not express any form of assurance conclusion thereon.

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 course of 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 themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 23, the Trustees 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 charity'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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- The Charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to comply with the Charity SORP was of key significance.
- We gained an understanding of how the charity complied with its legal and regulatory framework, including the requirement to comply with the Charity SORP, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all income was properly identified and accounted for and to ensure that only valid and appropriate expenditure was charged to the charity's funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees 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 anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.



Knox Cropper LLP,
Statutory Auditor
65 Leadenhall Street
London. EC3A 2AD

4 October 2022

Knox Cropper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
INCOME FROM:					
Grants and donations	2	1,962,009	1,671,977	3,633,986	4,764,351
Charitable activities		-	5,678	5,678	18,062
Other trading activities		7,339	1,031	8,370	1,888
Investments	3	-	1,833	1,833	5,754
Other income		-	7,079	7,079	1,717
Total		1,969,348	1,687,598	3,656,946	4,791,772
EXPENDITURE ON:					
Raising funds	4	-	55,619	55,619	33,601
Charitable activities	5	1,982,938	828,593	2,811,531	2,682,325
Total		1,982,938	884,212	2,867,150	2,715,926
Net gains/(losses) on investments		-	-	-	-
Other gains/(losses)	1.7	-	54,891	54,891	(88,145)
Net income/(expenditure)		(13,590)	858,277	844,687	1,987,701
Transfers between funds	13	105,860	(105,860)	-	-
NET MOVEMENT IN FUNDS		92,270	752,417	844,687	1,987,701
Balances brought forward at 1 January		1,507,816	2,667,417	4,175,233	2,187,532
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		1,600,086	3,419,834	5,019,920	4,175,233

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**BALANCE SHEET****AS AT 31ST DECEMBER 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Social Investment	10		57,884		58,000
Tangible Assets	9		92,168		46,938
Current Assets					
Stock		7,933		8,214	
Debtors	11	194,742		128,653	
Cash at bank and In hand		4,757,364		3,992,281	
		<u>4,960,039</u>		<u>4,129,148</u>	
Creditors: Amounts falling due within one year	12	<u>(90,171)</u>		<u>(58,853)</u>	
Net Current Assets			<u>4,869,868</u>		<u>4,070,295</u>
Total Assets Less Current Liabilities			<u>5,019,920</u>		<u>4,175,233</u>
FUNDS					
Restricted Funds	13		1,600,086		1,507,816
Unrestricted general			3,419,834		2,667,417
Total Funds			<u>5,019,920</u>		<u>4,175,233</u>

The accounts were approved by the Trustees on 29th September 2022 and signed on its behalf by:-



~~S. Melvor~~
~~Trustee~~

BOB
LUTGEN
TRUSTEE

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**STATEMENT OF CASH FLOW****AS AT 31ST DECEMBER 2021****Statement of Cash Flows for the year ending 31 December 2021**

	2021	2020
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>857,704</u>	<u>2,211,590</u>
Cash flows from investing activities:		
Dividends and interest from investments	1,833	5,754
Purchase of property, plant and equipment	(94,570)	(43,199)
Proceeds from sale of assets	500	-
Purchase of investments	(384)	(48,000)
Net cash provided by/(used in) investing activities	<u>(92,621)</u>	<u>(85,445)</u>
Change in cash and cash equivalents in the reporting period	765,083	2,126,145
Cash and cash equivalents at the beginning of the reporting period	<u>3,992,281</u>	<u>1,866,136</u>
Cash and cash equivalents at the end of the reporting period	<u>4,757,364</u>	<u>3,992,281</u>

Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net income/(expenditure) for the reporting period	789,796	2,075,846
Depreciation charges	49,340	20,659
Other (Gains)/losses	54,891	(88,145)
Dividends and interest from investments	(1,833)	(5,754)
(Increase)/decrease in debtors	(66,089)	186,935
Increase/(decrease) in creditors	31,318	21,887
(Increase)/decrease in stock	281	162
Net cash provided by/(used in) operating activities	<u>857,704</u>	<u>2,211,590</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Accounts

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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

The financial statements are presented in pounds sterling.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty are detailed in the accounting policy where applicable.

1.2 Incoming Resources

The incoming resources of the charity have been recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. The charity is unable to recover VAT on its expenditure and any VAT arising is included as part of the expenditure to which it relates.

Support Costs have been allocated on the basis of direct costs.

1.4 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments, including its debtors and creditors. These are initially recognised at transaction value and subsequently valued at their settlement value. Cash and cash equivalents comprise cash in hand and call deposits and are subject to an insignificant risk of change in value.

1.5 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Fixtures, Fittings & Equipment – 33.33% reducing balance
- Motor vehicle – 40% reducing balance
- Fixtures and Fittings – 33.33% reducing balance

1.6 Social Investments

Social investments, whose purpose is wholly or partly to further the Charity's aims, are measured at fair value, if this can be measured reliably, or, if not possible then, at cost less impairment.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES (Continued)

1.7 Foreign Currency

Foreign currency transactions are translated at the rates ruling when they occurred. Foreign currency monetary assets and liabilities are translated at the rates ruling at the balance sheet dates. Any differences are taken to the statement of financial activities.

1.8 Fund Accounting

Unrestricted general funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for the general purposes of the charity. The charity may designate its unrestricted funds for a particular purpose and these funds are also unrestricted and may be undesignated at any time.

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. Transfers to the restricted funds are EJV contributions to the activities.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

2. GRANTS AND DONATIONS

	2021	2020
	£	£
Grants	3,356,219	4,650,870
Donations	<u>277,767</u>	<u>113,481</u>
	<u>3,633,986</u>	<u>4,764,351</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Dividend Income	1,353	1,427
Interest Receivable	<u>480</u>	<u>4,327</u>
	<u>1,833</u>	<u>5,754</u>

4. RAISING FUNDS

	2021	2020
	£	£
Direct Costs	50,354	32,718
Support	<u>5,265</u>	<u>883</u>
	<u>55,619</u>	<u>33,601</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2021**5. **PROJECT COSTS**

	2021	2020
	£	£
RESTRICTED COSTS		
Oceans Campaign		
(Protecting wildlife and people by ending catching and illegal fishing)		
Direct Project Costs	1,542,935	2,220,216
Support Costs	161,326	60,180
	<u>1,704,261</u>	<u>2,280,396</u>
Climate Refugees		
Direct Project Costs	94,640	58,077
Support Costs	24,879	1,567
	<u>119,519</u>	<u>59,644</u>
Human Trafficking		
Direct Project Costs	83,630	127,795
Support Costs	8,744	3,449
	<u>92,374</u>	<u>131,244</u>
Bees Project		
Direct Project Costs	-	224
Support Costs	-	6
	<u>-</u>	<u>230</u>
Woodland		
Direct Project Costs	-	250
Support costs	-	7
	<u>-</u>	<u>257</u>
Forests		
Direct Project Costs	4,470	15,115
Support Costs	467	408
	<u>4,937</u>	<u>15,523</u>
Cotton		
Direct Project Costs	8,641	53,115
Support Costs	903	1,433
	<u>9,544</u>	<u>54,548</u>
Plastic		
Direct Project Costs	37,092	14,169
Support Costs	3,878	382
	<u>40,970</u>	<u>14,551</u>
Wildlife		
Direct Project Costs	9,758	10,591
Support Costs	1,020	286
	<u>10,778</u>	<u>10,877</u>
Communications		
Direct Project Costs	479	-
Support Costs	76	-
	<u>555</u>	<u>-</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2021**5. **PROJECT COSTS (continue)*****UNRESTRICTED COSTS*****Governance costs**

Audit fee	5,100	4,700
Direct Project Costs	170	761
Salaries	40,155	51,413
Support Costs	4,216	1,535
	<u>49,641</u>	<u>58,409</u>

Other Unrestricted Projects

Direct Project Costs	718,800	45,516
Support Costs	60,152	1,228
	<u>778,952</u>	<u>46,744</u>

Grants payable

	-	9,900
	<u>2,811,531</u>	<u>2,682,325</u>

6. **SUPPORT COSTS**

	2021	2020
	£	£
Education and Outreach	-	136
Salaries, NI and Pension Costs	122,551	54,745
Programme	10,513	-
Premises costs	44,910	2,393
Other staff costs	-	6,760
Legal and Audit Fees	2,360	5,086
Bank Charges	1,923	1,302
Depreciation	49,340	-
Overheads	35,803	-
Travel	3,522	942
	<u>270,922</u>	<u>71,364</u>
Allocated to:		
Fundraising	5,265	883
Restricted Project Costs	201,289	67,718
Unrestricted Project Costs	60,152	1,228
Governance	4,216	1,535
	<u>270,922</u>	<u>71,364</u>

Support costs have been allocated on the basis of direct costs.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2021****7. TRUSTEES**

None of the Trustees (or any persons connected with them) received any expenses or remuneration from the charitable trust during the year.

8. EMPLOYEES**Number of Employees**

There was an average number of 20 (2020: 18) employees working in the UK. Additionally 56 (2020: 36) members of staff in Liberia, Ghana, Germany, Thailand, Korea, Belgium, Indonesia, Philippines, France, Japan and Taiwan are paid locally.

Employment Costs	2021	2020
	£	£
Wages and Salaries	782,375	678,665
Social Security Costs	82,156	68,206
Other Pension Costs	89,793	93,941
Overseas salaries	816,705	597,155
	<u>1,771,029</u>	<u>1,437,967</u>

The number of employees whose employee benefits exceeded £60,000 was:

	2021	2020
£60,000 - £70,000	-	-
£70,000 - £80,000	-	1
£80,000 - £90,000	1	1
£90,000 - £100,000	1	-

Senior Management comprises two Directors of Operations. The total employee benefits paid to key management personnel during the year amounted to £205,430 (2020: £199,195).

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2021****9. TANGIBLE FIXED ASSETS**

	Computers and Cameras	Motor vehicle	Fixtures and Fittings	Total 2021	Total 2020
	£	£	£	£	£
Cost					
At 1 st January	167,847	47,560	-	215,407	172,208
Additions	51,391	-	43,179	94,570	43,199
Disposals	-	-	-	-	-
At 31 st December	<u>219,238</u>	<u>47,560</u>	<u>43,179</u>	<u>309,977</u>	<u>215,407</u>
Depreciation					
At 1 st January	153,542	14,927	-	168,469	147,810
Charge for the year	21,895	13,053	14,392	49,340	20,659
At 31 st December	<u>175,437</u>	<u>27,980</u>	<u>14,392</u>	<u>217,809</u>	<u>168,469</u>
Net Book Value					
At 31 st December 2021	<u>43,801</u>	<u>19,580</u>	<u>28,787</u>	<u>92,168</u>	
At 31 st December 2020	<u>14,305</u>	<u>32,633</u>	<u>-</u>		<u>46,938</u>

10. SOCIAL INVESTMENT

In 2016 EJF Trust purchased 5,000 £1 shares in a new Welsh Wind Co-op with an additional investment of £5,000 made in 2018. In 2020 an additional 48,000 £1 shares were purchased in EGNi solar energy.

	2021	2020
	£	£
Cost at 1 January 2021	58,000	10,000
Additions	384	48,000
Disposals	(500)	-
Gains/(losses)	-	-
Total investments at 31 December 2021	<u>57,884</u>	<u>58,000</u>
Investment cost at 31 December 2021	<u>57,884</u>	<u>58,000</u>

11. DEBTORS

	2021	2020
	£	£
Partners advances	105,083	27,374
EJF Ltd (see Note 15)	26,600	26,600
Other debtors and prepayments	63,059	74,368
Accrued income	-	311
	<u>194,742</u>	<u>128,653</u>

EJF Charitable Trust is the grant administrator for the Rockefeller Philanthropy Advisors (O5 Project) and Walton Family Foundation grants which involve a number of charities working in partnership. EJF CT advances grant funding to each partner according to an agreed schedule.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2021****12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Accruals	90,171	58,853
	<u>90,171</u>	<u>58,853</u>

13. RESTRICTED RESERVES

	Balance 1 st January 2021	Income	Expenditure	Transfers	Balance 31 st December 2021
	£	£	£	£	£
Oceans Project	1,458,900	1,820,386	(1,732,907)	-	1,546,379
Communications Project	7,306	-	(553)	-	6,753
Bees	-	-	-	-	-
Human Trafficking Project	19,535	110,042	(92,374)	-	37,203
Climate Project	-	31,581	(119,519)	87,938	-
Woodland Forest	9,751	-	-	-	9,751
	-	-	(4,937)	4,937	-
Cotton	-	7,339	(9,544)	2,205	-
Plastic	12,324	-	(12,324)	-	-
Wildlife	-	-	(10,780)	10,780	-
	<u>1,507,816</u>	<u>1,969,348</u>	<u>(1,982,938)</u>	<u>105,860</u>	<u>1,600,086</u>

RESTRICTED RESERVES (continue) – comparative 2020

	Balance 1 st January 2020	Income	Expenditure	Transfers	Balance 31 st December 2020
	£	£	£	£	£
Oceans Project	1,482,176	2,257,120	(2,280,396)	-	1,458,900
Communications Project	7,306	-	-	-	7,306
Bees	-	-	(230)	230	-
Human Trafficking Project	403	150,376	(131,244)	-	19,535
Climate Project	-	19,525	(59,644)	40,119	-
Woodland	10,008	-	(257)	-	9,751
Forest	-	-	(15,523)	15,523	-
Cotton	-	-	(54,548)	54,548	-
Plastic	-	26,875	(14,551)	-	12,324
Wildlife	-	3,290	(10,877)	7,587	-
	<u>1,499,893</u>	<u>2,457,186</u>	<u>(2,567,270)</u>	<u>118,007</u>	<u>1,507,816</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2021****14. SPLIT OF ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed Assets	150,052	-	150,052
Net Current Assets	3,269,782	1,600,086	4,869,868
	<u>3,391,188</u>	<u>1,600,086</u>	<u>5,019,920</u>

SPLIT OF ASSETS BETWEEN FUNDS – comparative 2020

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Fixed Assets	104,938	-	104,938
Net Current Assets	2,562,479	1,507,816	4,070,295
	<u>2,667,417</u>	<u>1,507,816</u>	<u>4,175,233</u>

15. RELATED PARTIES

S. Trent, Executive Director, and J. Williams, operations director of the Trust, are also directors of Environmental Justice Foundation Company Limited by Guarantee (EJF Ltd) which is a not-for-profit sister organisation operating from the same premises and sharing certain facilities and resources.

During 2018 an advance of £26,599 was made to EJF Ltd to enable the company to purchase a piece of woodland. The woodland will be transferred to EJF CT in 2022.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2021****16. OPERATING LEASES COMMITMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	Land and building		Other	
	2021	2020	2021	2020
	£	£	£	£
Falling due within one year	69,161	58,422	-	-
Falling due between one and five years	56,323	-	-	-
Falling due later than five years	-	-	-	-
	<u>125,484</u>	<u>-</u>	<u>-</u>	<u>-</u>

17. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRES BY FRS 102

	Restricted Funds	Unrestricted general Funds	Unrestricted Designated Funds	Total 2020
	£	£	£	£
INCOME FROM				
Grants and donations	2,453,896	2,310,455	-	4,764,351
Charitable activities	3,290	14,772	-	18,062
Other trading activities	-	1,888	-	1,888
Investments	-	5,754	-	5,754
Other income	-	1,717	-	1,717
Total	<u>2,457,186</u>	<u>2,334,586</u>	<u>-</u>	<u>4,791,772</u>
EXPENDITURE ON				
Raising funds	-	33,601	-	33,601
Charitable activities	<u>2,567,270</u>	<u>115,055</u>	<u>-</u>	<u>2,682,325</u>
Total	<u>2,567,270</u>	<u>148,656</u>	<u>-</u>	<u>2,715,926</u>
Other gains/(losses)	-	(88,145)	-	(88,145)
Net income/(expenditure)	(110,084)	2,097,785	-	1,987,701
Transfers between funds	118,007	(118,007)	-	-
Net movement in funds	<u>7,923</u>	<u>1,979,778</u>	<u>-</u>	<u>1,987,701</u>
Balance brought forward	1,499,893	687,639	-	2,187,532
Balance carried forward	<u>1,507,816</u>	<u>2,667,417</u>	<u>-</u>	<u>4,175,233</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

England & Wales - Charity number 1088128

Accounts

**ENVIRONMENTAL JUSTICE FOUNDATION
CHARITABLE TRUST**

**TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Registered Charity No 1088128

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

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ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31ST DECEMBER 2020

Trustees: A. Burley (resigned 2021)
A. Kalman
S. Mclvor
Bob Lutgen
Juliane Ruhfus
Tessa Gregory (appointed on 7 December 2020)

Charity Registration Number : 1088128

Principal Address: Unit 417, Exmouth House
3/11 Pine Street
Farringdon
London, EC1R 1UL

Auditors: Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street
London
EC3A 2AD

Bankers: Co-operative Bank Plc
P O Box 101
1 Balloon Street
Manchester
M60 4EP

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees present their report and accounts for the year ended 31st December 2020.

The Environmental Justice Foundation Charitable Trust (EJF) is a registered charity (No. 1088128) with a mission to Protect People and Planet. As a UK charity, we work internationally for environmental justice - protecting both the natural environment and biodiversity and defending associated human rights.

EJF is an international organisation with a unitary structure operating across three continents: Belgium, Germany, Ghana, Indonesia, Liberia, Sierra Leone, South Korea, Taiwan, Thailand, and the UK (Global HQ).

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed dated 29th June 2000.

OBJECTS OF THE CHARITY

EJF is a UK charity working internationally to protect the natural environment and defend basic human rights.

The Environmental Justice Foundation Charitable Trust was established by a charitable trust deed and became a registered charity in August 2001. The trust's objects are:

- (i) to promote any charitable purpose for the benefit of the public anywhere in the world, including the protection of the natural environment, the relief of poverty and distress, the promotion of health and the advancement of education, particularly by the award of grants or other monetary payments.
- (ii) to advance the education of the public about all environmental matters, including the preservation, conservation and sustainable development of the natural environment and the causes of environmental degradation or concern.
- (iii) to carry out or assist in the carrying out of research into the natural environmental and ecological systems and the impact on these of both natural and anthropogenic activities and to publish or otherwise disseminate the useful results of such research.

Reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities.

VISION AND ACTION

EJF views environmental security through a human rights lens: we believe everyone has a fundamental, shared right to a secure natural environment, such that it can provide food, shelter, and sustainable livelihoods. We operate on the clear, science-led understanding that ultimately, our health, social and economic well-being depends on the health, well-being, and security of our natural world. Our Mission is to Protect People and Planet.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

We aim to help the most vulnerable, marginalized communities, who are disproportionately and unfairly burdened by the inter-linked threats of global heating, biodiversity loss and environmental degradation that together represent a global existential ecological crisis.

We believe in equity and justice and a need to respect, defend, and empower the communities at the most significant risk. By strengthening their position, we are, in turn, protecting the 'life support systems' upon which we all depend.

- We start by using hard-hitting investigations to uncover and expose abuses while developing 'real-world' solutions to them. Working with grassroots partners, local and international experts, we gather filmed evidence, data and testimonies that changes the world for good.
- We create joined-up strategies, linking grassroots environmental concerns to international political, business, and public agendas to deliver systemic change that durable across political transitions; economic change and time.
- We are informed, thoughtful risk-takers, addressing 'under the radar' issues in challenging places, speaking truth to power.
- We invest for the future – building environmental stewardship and local leadership through effective, bespoke Activist Training Programs.

OUR CAMPAIGNS

Our core approaches are investigations, campaigns, and grassroots empowerment to protect our global oceans, biodiversity, and climate.

Global Oceans – we campaign to protect marine environments, biodiversity and human rights from illegal and unsustainable fishing, pollution, and harmful development. We work to secure more robust oceans governance and create accountability, transparency, and traceability in seafood supply chains.

Climate Justice – we view climate change through a 'human rights lens'. We campaign to secure legal protection for climate refugees and to give climate change a 'human face'. Our work to build a zero-carbon world includes advocacy for nature-based climate solutions, such as natural forests and 'blue carbon'.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

THE YEAR IN NUMBERS

Income – increased from £2.6 million (2019) to £4.8 million (2020)

3 new large-scale funders giving multi-year support including unrestricted income

8 major investigations completed

62 campaign films

22 campaign reports and briefings

46 illegal fishing alerts result from EJF investigations and vessel tracking

5 film commissions - India, Ghana, California, and Brazil and 3 film commissions in the pipeline in Japan, Uruguay, and China.

45 campaign staff in 10 countries

PROTECTING OCEANS, WILDLIFE AND PEOPLE

Over the past 15 years, EJF's investigative evidence on illegal, unreported, and unregulated (IUU) fishing and associated human rights abuses have prompted effective action by governments and industry in fishing nations, including Thailand, Ghana, South Korea, and Taiwan and across West Africa and SE Asia.

Ocean biodiversity and associated human rights can only be protected if fundamental changes to the architecture of fisheries governance is secured, to build transparency, traceability, and strong management across seafood supply chains. Central to this is the delivery of real-world tools and mechanisms to monitor and regulate fisheries and the adoption of a suite of measures that are economically and politically realistic, technologically, and logistically deliverable now. EJF's campaigns make a compelling case for the rapid adoption of our ten principles laid out in the Transparency Charter, which together will radically transform how our seas and oceans are governed and protected.

EJF's powerful investigations – often at sea and always in challenging conditions – provide hard-hitting, unique evidence for decision-makers. We show what happens on fishing vessels that operate beyond oversight or control. Our films, dossiers and detailed reports make compelling arguments for action and provide durable, robust, and realistic pathways for change.

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The films and reports underpin our high-level engagement. We present findings directly to the highest levels of political decision making – to the Prime Ministers, Presidents, Ministers, and senior government officials who can and do change policies and laws for good.

Central to governance reforms is the delivery of simple, real-world tools and mechanisms to secure fisheries transparency – simply knowing, monitoring, and controlling who is fishing for what, where, when and how will help to substantially reduce illegal fishing. Fisheries transparency will enable all stakeholders to look closer into what is happening to our seas and oceans and crucially promote sustainability, legality, and equity in the management of fish populations, marine habitats and biodiversity.

Alongside high-level engagement, EJF is committed to supporting local environmental leadership. We work with grassroots partners and communities to document evidence of illegal fishing and prompt local, national and regional authorities to act. We develop effective outreach and practical projects to incentivise communities to protect and restore essential marine habitats, including mangrove forests and coral reefs, as well as conserving turtles, rays and sharks that underpin the health and productivity of our global seas and oceans.

EJF focuses our Oceans Campaign to end illegal fishing and associated forced, bonded and slave labour in West Africa and Asia by securing far more robust fisheries governance, alongside better transparency, and traceability in seafood supply chains.

- EJF's Transparency Charter advocates for ten principles to reform flag, coastal and market States and combat illegal, unreported, and unregulated (IUU) fishing.
- Our current focus is on flag State responsibility (ending the abuse of 'flags of convenience' and 'distant water' fishing vessels (predominantly Chinese) operating in West Africa.
- EJF supports the effective implementation of the EU IUU Regulation by providing invaluable evidence and insights to inform the Regulation's 'carding' process.
- EJF creates and supports localised investigative and research capacity alongside grassroots participation in fisheries monitoring and management.

In 2020, we compiled information - from field investigations, satellite vessel tracking and testimonies from crew-members working on the high seas into vessels alerts relating to nations including Ghana, Sierra Leone, Liberia, Korea, Thailand, Vietnam, Indonesia, and Taiwan. These alerts inform enforcement action, policies and technical measures that together curb illegal fishing. Alerts are also shared with the EU Commission's IUU Unit to support the effectiveness of the 'IUU Regulation', and its 'carding' process, which highlights and potentially can sanction countries that fail to address IUU fishing.

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In September, we released a [briefing](#) calling for national vessel license lists and sanctions to be made public, and we also ran social media campaigns to raise consumer awareness. In October, we hosted a webinar to launch a [report](#) and [film](#) focusing on ending Flags of Convenience, attended by representatives of the EU, Korea, Taiwan, Thailand and USA and widely covered in the industry media.

Alongside the need for far greater transparency and traceability is the urgency of ridding harmful public subsidies to the fisheries sector. We produced a [film](#) on the damage to fish stocks and small-scale fishers caused by subsidised industrial fishing. A [webinar](#) - hosted by Friends of Ocean Action (a prestigious group of Ocean leaders) and chaired by Ambassador Peter Thomson, UN Secretary General's Special Envoy for the Ocean - premiered the film. The event - backed by a digital campaign - called on the World Trade Organization to eliminate harmful subsidies, strengthening an essential public debate at a crucial time.

West Africa - investigations and advocacy to end illegal fishing

Fishing licences and flagging: The Transparency Charter informed a [briefing](#) on Ghana's fisheries sector that resulted in the publication of the industrial fishing licence list by the Ministry of Fisheries. Guinea, Sierra Leone, and Liberia also published their licence lists for the first time, a major step forward in the campaign for fisheries transparency in the region.

EJF's work has prompted extensive media coverage urging governments in [Senegal](#), [Ghana](#) and [Liberia](#) to refrain from granting new licences to Chinese distant water fishing vessels. The expanding Chinese fleet lacks transparency and targets already-depleted fish populations upon which small-scale fishers depend. Media coverage has highlighted the opaque and dubious processes for granting industrial vessel licenses.

In June, the EJF in Liberia stepped up advocacy as we learned that six newly constructed Chinese-flagged supertrawlers - each weighing 600 tonnes and capable of catching over one-third of the country's total catch - were attempting to secure fishing licenses. We prepared a briefing for the Liberian Government and the EU setting out that licenses would violate regulations as they could not comply with government sustainable fisheries plans. We helped to circulate a [press release](#) highlighting the opposition of community fisheries groups to the arrival of the vessels, which received substantial national, Africa-wide and broader international coverage. EJF called for the national fishing authority to refuse the vessel licenses, securing this goal in late September.

Our work to increase the scrutiny and controls of flagging arrangements includes a case relating to the *Mariam 1*, a vessel flying the Mauritian flag that had potentially fished illegally in the area under the Southern Indian Ocean Fisheries Agreement (SIOFA). As a result of our alert, SIOFA confirmed the inclusion of *Mariam 1* in the draft IUU vessel list. We hope that this process will lead to better compliance and regionwide rules on transparency being developed, including a regional record of fishing vessels and authorisations.

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Alerts lead to action, but more vigorous enforcement and sanctions are needed. In Ghana, we amplified our calls for greater transparency and accountability regarding prosecutions of IUU fishing offences. We focused on the case of a trawler [fined a landmark \\$1 million in October 2019](#), which it [refused to pay](#). In May, the vessel was [re-arrested for similar](#) offences.

EJF shared Alerts with Sierra Leone's authorities, which arrested three of the seven vessels. Each of the vessels flies Sierra Leone's flag, but they are likely to be Chinese owned. In January, the Deputy Minister of Fisheries told EJF that the Ministry is receptive to future vessel alerts and information-sharing. Two EJF vessel alerts successfully prompted the arrest, detention, and sanction of US\$500,000 against *Hong Chang 1* and *Jian Mei 4*. However, three vessels (including *Jian Mei 4* and *Hong Chang 1*) fled Freetown port in July with their fines unpaid. Despite our efforts to [publicise the case](#) and EU and Interpol involvement, the vessels are still fugitive.

We used satellite tracking to identify potential IUU fishing activities linked to Guinea, Senegal, and The Gambia. In May, EJF observed that *Sage* - with a history of IUU fishing - had re-flagged to The Gambia in breach of the country's obligations. The *Sage* was observed fishing without authorisation in the area overseen by the International Commission for the Conservation of Atlantic Tunas (ICCAT). We submitted the *Sage* vessel alert to The Gambia, Senegal (the vessel was moored in Dakar), Sub-Regional Fisheries Commission (SRFC), ICCAT and Interpol. Senegal launched an investigation, and the SRFC called on its members (from Mauritania to Sierra Leone) to help facilitate the vessel's arrest. However, according to Senegalese intelligence, *Sage* left the country shortly after EJF raised the alarm, highlighting the need to share information efficiently to locate, penalise and deter illegal operators.

The primary focus for our work in West Africa has been Ghana, where the EU has supported our community engagement, research, and advocacy over the past four years. 'Saiko' - the illegal transfer of fish from industrial trawlers to canoes at sea is a vast issue that demands urgent Government action. Saiko vessels are not only over-fishing; they also target the same fish stocks as the small-scale fishermen, leading to poverty and food insecurity in coastal areas.

In late 2019, the Government, unfortunately, signaled the possible legalisation of 'saiko'. Following this, EJF monitored trends at Elmina port. We documented around 5-10 canoes landing each day, representing the equivalent of 2,250-4,500 small-scale canoe trips and presented our findings to the Ghanaian Fisheries Commission and the Parliamentary Select Committee on Fisheries.

In March, we published a [legal opinion](#) and [press release](#) on saiko and the following month, the shocking [results of a 12-month analysis](#) of landings at Elmina were made public.

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In October 2019, we welcomed the Ghanaian Fisheries Commission announcement of the first-ever \$1 million fine imposed on a saiko trawler. However, the fine remained unpaid by January 2020, so we issued a media [response](#) to highlight systemic failures in the sanctions regime. We also [criticised](#) the decision to re-licence the vessel, which was observed (by satellite tracking) operating in Ghana and Côte d'Ivoire between January to March. In May, we worked closely with the Marine Police, which [re-arrested](#) the vessel.

EJF is also working with the Parliamentary Select Committee, which [pledged its support](#). In collaboration with other Ghanaian organisations and fishers' associations, we launched a joint strategy to oppose saiko. This strategy secured significant community engagement and prompted regional dialogue and widespread media [coverage](#). In June, eight NGOs and the Ghana National Canoe Fishermen Council (GNCF) delivered an [open letter](#) to Ghana's President calling for an end to saiko to save the livelihoods of 2.7 million Ghanaians.

In July, we released a [film](#) and [briefing](#) based on evidence gathered by local fishers at Elmina port which shows that saiko is continuing despite Government assurances. The film was screened on Ghanaian national television and prompted several [radio](#) and [television](#) debates. The saiko issue has also been taken up by prominent journalists in Ghana, with a two-part [documentary](#) screened on Joy News in June 2020.

In August, we supported a 'silent protest' by artisanal fishermen and a press conference with the National Canoe Council in each region. After its second arrest for illegal fishing, we opposed the relicensing of the *Lu Rong Yuan Yu 956*. The boat returned to port, and the authorities rescinded its licence.

We organised a radio panel to give artisanal fishers and local groups a platform for their concerns. We trained several journalists who are now proactively engaging in coverage of the fisheries sector. Both the President and the main opposition party announced that their support to stop saiko. We will track their commitments in the run-up to the national elections.

EJF commissioned legal experts to examine the Fisheries Act provisions prohibiting beneficial foreign ownership in the trawl sector, alongside corporate, tax and foreign investment laws. The lawyers delivered their findings in a report and briefing presented to the Ministry for Fisheries, parliamentarians, and agencies, with recommendations for the Ghana Revenue Authority, Registrar General's Department, Attorney General's Department and Ghana Investment Promotion Centre. We have worked with the lawyers to obtain data from the Registrar General on nearly all front companies in the industrial trawl sector, which will form the basis of future reports on beneficial ownership of vessels.

At the close of 2020, we launched a new [report](#) and [film](#) setting out serious human rights abuses that are taking place on Chinese-owned bottom trawlers in Ghana, which received widespread [national coverage](#). This evidence puts added pressure on the Ghanaian government to control illegal vessel ownership and a 'business model' that destroys fish populations. Our work in Ghana has increasingly gained international media coverage, from [print magazines](#) to [broadcast pieces](#).

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South-East Asia

Since September 2019, EJF has accompanied Thai authorities in several Flying Inspection Team (FIT) enforcement patrols, enabling us to observe portside inspections and the implementation of our previous technical recommendations. As a result, we developed a new resource to improve consistency in the reporting at Port In/Port Out (PIPO) inspection centres.

In October 2019, we began investigating former Thai-flagged fishing vessels reflagged to other countries in Asia and the Middle East, including vessels located in Bangladesh, Somalia, Iran and across the Indian Ocean. EJF teams coordinated investigations in Thailand and Indonesia and produced IUU alerts incorporating satellite monitoring, Thai inspections of detained vessels, and crew testimonies. In early 2020, several crewmembers from *Wadani 1* - a former Thai-flagged boat - contacted EJF asking for urgent assistance. EJF coordinated with Thai, Indonesian and Middle Eastern authorities to ensure several Thai and Indonesian crewmembers were repatriated. We continue to investigate the *Wadani 1* - and associated vessels operating across the Middle East - for alleged illegal fishing and human rights abuses.

EJF's Thailand team also investigates reports of IUU fishing and human rights abuses carried out by Vietnamese vessels. In November 2019, we published evidence of Vietnamese illegal fishing activities in Thailand's waters. EJF investigators joined a Royal Thai Police patrol in early 2020. Since 2018, these patrols have given us unique access to enforcement operations and the arrests of 15 Vietnamese fishing vessels and 86 crew in Thai waters.

Between September 2019 and August 2020, EJF staff in Indonesia interviewed 169 former fishers working on foreign boats: 80 from 75 Taiwanese boats, 66 from 49 South Korean, and 23 fishers from 22 Chinese. These interviews underpin a range of published reports, films, and briefings for the Taiwanese, Korean, and Indonesian Governments and Regional Fisheries Management Organisations. EJF has recruited community coordinators in Sulawesi and Java. They will liaise with former migrant crews who can provide information on foreign fishing fleets and their activities on the high seas.

In July, EJF hosted its first IUU webinar in Bahasa (Indonesian) to herald a new [briefing](#) and film ([Bahasa](#) and [English](#)) on IUU fishing and human rights violations that included the Coordinating Ministry of Maritime Affairs and Investments amongst the attendees.

In November, we participated in a joint vessel inspection alongside the Indonesian Government's Coordinating Ministry of Maritime Affairs and Investments.

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East Asia

In June 2020, EJF and our Korean partner, Advocates for Public Interest Law (APIL), released a [briefing](#) based on interviews with former Indonesian fishers from 40 Korean-flagged or owned distant water fishing vessels. Thirty per cent of interviewees detailed fishing within prohibited or protected zones and illegally catching wildlife, including dolphins, seals, and walrus. The briefing attracted media attention in Korea and the Financial Times. In April, in close cooperation with APIL, EJF helped expose the deaths of four crew members onboard the Chinese longliner, the *Long Xing 629*, resulting in widespread media attention in South Korea, Indonesia and internationally, including news stories in The Guardian and South China Morning Post.

We organised a seminar with the Korean Maritime Institute to inform an assessment of remote electronic monitoring for distant water vessels. Officials from the Korean Ministry of Oceans and Fisheries participated and made clear their ambition to pilot the technology in 2021 and roll out cameras to both distant water and coastal vessels by 2022.

Since 2018, EJF has interviewed former crew members who present allegations of shark finning and the targeted killing of protected marine mammals aboard Taiwanese vessels. In June, we shared a report with the Taiwanese Government and prompted 27 media features. In September, EJF and Apple Daily (the Taiwanese news agency) presented footage from the longliner, *Yu Chun 166*. The footage shows crew members targeting dolphins to use as shark bait. Former crew members also accused the vessel captain of human rights abuses. We sent a private briefing to the Government with evidence regarding six other vessels. The Chinese-language film accompanying the news story has been viewed well over half a million times in Taiwan, and prosecutors are reviewing the case. We are strengthening our calls for Taiwan to accelerate its efforts to put cameras on distant water fishing vessels as part of remote electronic monitoring requirements. We are discussing with English-language media agencies to publicise the case internationally, and we will share our findings with the EU, US, and Japan.

In early October, the US Department for Labor released their annual assessment of countries associated with forced and child labour, which for the first time, included Taiwan's distant water fishing sector. EJF had made a submission cited in the report, leading to widespread national and international coverage, including a significant [feature](#) in Voice of America.

Securing Transparency in Fisheries

- Remote vessel monitoring

In April 2020, EJF uncovered potential IUU fishing activities by a former Tanzanian fishing vessel – *Haleluya* – based in Colombia and possibly with undeclared links to a Taiwanese national. EJF sent a 'vessel alert' to Colombia, Tanzania, Taiwan, the International Commission for the Conservation of Atlantic Tunas (ICCAT) and the European Commission. ICCAT and Tanzania reacted positively, and the latter authorities shared crucial information on the identity of the vessel and its activities, which corroborated our initial findings.

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In May, we identified *Mariam 1* flying the Mauritian flag, which had potentially engaged in IUU fishing in the area covered by the Southern Indian Ocean Fisheries Agreement (SIOFA). SIOFA later confirmed that *Mariam 1* was added to the draft IUU vessel list. A second alert related to the *Sage*, which had re-flagged to The Gambia and was allegedly engaged in IUU fishing activities under ICCAT's jurisdiction. Senegal (as the port state) and the Sub-Regional Fisheries Commission hold key roles in West African fisheries and responded positively to our information exchange.

- Investigations

EJF evidence, information and analysis are shared with the EU Commission's DG Mare IUU Fishing Unit: the unit implementing the EU IUU Regulation and overseeing the 'carding scheme' for nations that fail to curb IUU fishing. In July, the IUU Unit referenced our alerts in bilateral discussions with Sierra Leone and Liberia. We have also provided special briefings in the context of the IUU Working Groups with Ghana, Taiwan and South Korea and China.

The EU used EJF's investigations in Sierra Leone to help monitor progress on fisheries control and enforcement. This was the only intelligence the EU received on IUU fishing in the country's coastal waters and proved critical to the 'carding' process.

EJF has strengthened relations with the EU in Ghana, and shared confidential briefings in January, March, and July 2020 to inform bilateral discussions within the EU-Ghana IUU Working Group. In July, EJF published a [report](#) demonstrating the risks of fish caught by vessels associated with saiko entering the EU market, prompting the European Commission and Member States to increase scrutiny.

In Liberia, our information on the arrival of the Chinese supertrawlers in June 2020 was shared with the IUU Unit and EU Delegation. Our alert on a tuna vessel potentially operating illegally in Côte d'Ivoire and encroaching into Liberian waters has prompted the authorities to contact Curaçao - the vessel's flag State - to investigate its activities.

In June 2019, the EU Commission lifted Taiwan's 'yellow card' and committed to a close relationship with the Government through an IUU Working Group. In January 2020, we submitted a dossier of evidence and recommendations to the Commission ahead of the first meeting. The brief contained evidence from 62 vessels, including several that operated in the Eastern Central Atlantic (West African waters). We also sent the [briefing](#) to the Taiwanese Government, US government agencies, and industry partners; and the news was covered by the [South China Morning Post](#). We have presented policy recommendations to the EU Delegation and prompted exchanges between Taiwanese and EU industry.

Given the links between West Africa and the South Korean fishing fleet, we have shared regular updates to inform the EU-Korea IUU Working Group. In November the Korean parliament passed the Distant Water Fisheries Development Act (DWFDA), which includes EJF's priority recommendations, including the publication of license lists and vessel sanctions. More recently, we shared a summary of our investigations into IUU fishing and human rights abuses on 41 Korean vessels, securing high-profile national coverage and in the [Financial Times](#).

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Ahead of the EU's IUU Working Group with China in 2019, the IUU Unit asked EJF to compile a dossier of 'vessel alerts' relevant to the Chinese-owned fleet operating in West Africa. The IUU Unit reported that Chinese authorities were receptive to engaging on individual cases. China is considering adopting the FAO Port State Measures Agreement, which would be a significant advance for our ambitions.

The European Commission praised EJF's transparency initiative and, in a closed-door meeting, highlighted its shared goals to promote transparency with priority countries. DG Mare has invited EJF to prepare a strategy to promote the acceptance and implementation of Transparency Principles as a core, shared vision, in particular actions to end the use of Flags of Convenience (FoCs) by fishing vessels. In October 2020, we published a [report](#) and [film](#) on how to combat the use of FoCs.

Alongside our partners from the Oceans-5 supported EU-IUU coalition, EJF is working to strengthen and enhance the 'carding' process to ensure it remains a priority for the new European Commission. This work is crucial ahead of a potential revision of the EU IUU Regulation, ten years after it came into force. To this end, and in addition to one-to-one meetings with many MEPs, EJF organised an event in the European Parliament and in January, we met with Commissioner Sinkevičius, who confirmed that fighting IUU fishing remains a priority for the new Commission. The Commissioner co-hosted an event with EJF and our coalition partners in December 2020 to celebrate the 10th anniversary of the Regulation and its success in curbing illegal fishing.

- Grassroots reporting of illegal fishing

EJF's work across the region has focused on developing community monitoring and working with local partners and fishing communities to build effective platforms for intelligence gathering. In Sierra Leone, we provided camera and drone training to community members who witness frequent incursions from IUU vessels. We are now resuming routine vessel monitoring with a community coordinator. In the past 12 months, fishermen have observed vessels operating in the restricted coastal area, resulting in seven vessel alerts, and resulting in arrests and fines. In Liberia, we secured EU funding to expand our capacity building and advocacy to curb IUU fishing. Drawing upon our experience in Ghana, a primary focus will be training and outreach to enable communities to document and report illegal industrial fishing.

In Ghana, 'DASE' - our smartphone app to enable fishermen to document and report illegal fishing - was trialled in late 2019. We went on to engage over 700 fishers drawn from 48 communities in Ghana's Central Region, providing training on safe evidence gathering at sea. By the end of July 2020, local fishers had submitted 39 reports, including three industrial trawlers and 12 semi-industrial vessels operating in the restricted IEZ. We also became aware of four industrial trawlers arriving from China and awaiting licensing. Our joint monitoring resulted in the submission of 15 vessel alerts to Ghana's Monitoring, Control and Surveillance Department.

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Community-led conservation in West Africa

EJF's wildlife protection focuses on community science and grassroots-led conservation and outreach initiatives for marine turtles, sharks, and rays. We launched a turtle conservation project at Gomoa Fetteh's annual festival. The community's youth football team began nightly beach patrols during the turtle nesting season. The volunteers protect nests and turtles from poachers, gather data and surveyed local fishers to assess the threat of turtle entanglement in fishing nets. At least 125 turtles were caught in 2019, including the rarely seen Leatherback turtle. In Liberia, our volunteer patrollers were given extra training and support to protect 131 nests and 118 nesting turtles.

Working for Net Free Seas in Thailand

An estimated 10 per cent of global marine litter is related to the fishing industry. Between 500,000 and 1 million tonnes of 'ghost' fishing gears enter our oceans every year. Thailand has over 10,400 commercial fishing vessels and over 50,000 small-scale boats, of which 80% use some form of netting as their main fishing gear. If these nets are lost or discarded at sea, they pose a severe threat to marine ecosystems, and wildlife. Reports suggest that 'ghost' nets killed or seriously injured over 300 marine animals, including dolphins, dugongs, and turtles in Thai waters (2017 figures).

EJF's Net Free Seas project was launched in July 2020, funded by the Norwegian Retailers Environment Fund and the Rufford Foundation. [Net Free Seas](#) engages fishing communities in the fight against 'ghost' nets by organising clean-ups, providing training and guidance on cleaning nets, and developing relationships with recycling companies and manufacturers of recycled plastic products.

Volunteers collected six tonnes of fishing nets that were recycled into items including Covid-19 face-shields and a range of prototype designs. By working directly with fishers, NFS provides a financial incentive to collect discarded fishing nets and the protection of marine resources.

Protecting Our Climate - Voices from the Frontlines

The climate crisis is both a human rights issue and an environmental one, and EJF is calling for ambitious action on carbon emissions and robust protections for those on the frontlines of the crisis. In 2020 it became starkly evident that nations were not doing enough to prevent catastrophic climate breakdown.

Using our unique combination of film, photography, and storytelling, EJF worked to amplify the voices of those suffering the worst impacts of the climate crisis. In August, we launched our 'Voices from the Frontlines' series, creating impactful social media films to show the world the actual situation on the ground, and give those without access to publicity channels a chance to tell their stories. For example, Nicaraguan [Indigenous leader Yuri Israel Lampson](#) reports on her community devastated by hurricanes Eta and Iota. [Climate activist Nisreen Eslaim](#), also spoke out about 2020's disastrous floods in Sudan.

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As the climate crisis deepened in 2020, critical ecosystems began to be seriously affected. EJF launched a [report](#) and [film](#) on the impact of global heating on coral reefs. The report lays out the grave threat to these ecosystems, which rival rainforests in terms of diversity of wildlife and providing vital nutrition and storm protection and livelihoods for coastal communities.

Among terrestrial ecosystems, the Pantanal wetland in Brazil, the largest tropical wetland in the world, suffered its worst fires on record, scorching an area larger than Belgium. Our [briefing](#) and [film](#) on the crisis, which led to discussions with EU parliamentarians, warned that if the current rate of deforestation persists, the Pantanal ecosystem will disappear by 2050. We are proud to partner an inspirational group of women volunteers documenting the devastating fires and expansion of cattle ranching in the region. The team is also photographing the iconic wildlife such as jaguars, to inspire support for this rich and irreplaceable region. EJF will step up our support for the volunteers in 2021, providing a drone and other equipment and remote training to strengthen their work.

Finally, as well as running global campaigns for climate action and protection for those in need, EJF has been investing in solutions closer to home. In October, we invested in the [Egni Co-op](#), a not-for-profit community organisation providing solar panel installations for schools, businesses and community buildings across Wales, reducing carbon emissions by over 1,000 tonnes every year. The investment in solar complements a previous investment in AweI Coop's community-owned wind turbine. As well as supporting the drive towards truly renewable and locally generated energy, EJF's investments have given solid financial returns.

Protecting Wildlife and People from the Next Virus

2020 was also, of course, the year the Covid-19 pandemic caused millions of deaths around the world. EJF sought action on a root cause of the pandemic – our degradation of the natural world. In 2003, EJF had published a report, [Viral diseases from wildlife in China: Could SARS happen again?](#), which warned that China was the most likely candidate for the next novel zoonotic virus. Reviewing and republishing it in 2020 showed that the Covid-19 pandemic was predictable, and that action must be taken to stop the transmission of zoonotic viruses in future.

Building on this, we launched a new [briefing](#) and digital campaign calling for a ban on commercial wildlife markets. Along with the urgent need to shut down cruel and unsafe wildlife markets, the campaign emphasised the need to repair our relationship with the natural world, giving wildlife space to thrive and keeping humanity safe in the process.

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NEXT STEPS

Our growth plans have been matched in 2020 with new and additional funding support, most notably from Oceankind that is providing unrestricted funding for our organisational development and marine programme. The Gordon and Betty Moore Foundation are supporting our marine advocacy in Japan and the USA, and we will recruit team members in both countries, as well as expanding the Belgian and German teams.

In December, we signed a 4-year contract with the EU to support our work in Liberia to eradicate illegal fishing and build grassroots capacity for the protection of fish populations and marine ecosystems. We will work in Senegal and review opportunities to replicate our grassroots engagement and high-level advocacy across the Gulf of Guinea.

Our work on illegal fishing will scope and scale the grassroots surveillance alongside detailed investigations at sea in Africa and Asia. We will deepen our investigations to gather more complex evidence including foreign ownership, corruption and abuses that are linked to abuses of the marine environment and human rights. We will continue our advocacy in the EU, lending support to the IUU Regulation and the Commission's efforts to leverage good fisheries governance. We'll continue to work in collaboration with an Oceans5-funded coalition to secure this ambition.

We will develop our work to protect 'Blue Carbon' including advocacy to conserve and restore mangrove habitats, seagrasses, and marine biodiversity. We will expand the Net Free Seas project into West Africa, replicating the success of the Thailand model.

We will publish a Climate Manifesto and work with like-minded organisations to maximise the power and potential of the COP26 climate conference to be held in Glasgow in November 2021.

We will launch a sustainable fashion campaign to call on business leaders and consumers to strengthen their commitments to zero-carbon supply chains and organic cotton.

Finally, our Activist Training programme will be extended to provide more support to environmental defenders in the Global South, helping them have their concerns heard and solutions implemented for a greener, fairer world.

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EJF FILMS, REPORTS AND BRIEFINGS 2020

OCEANS REPORTS

[Off the hook: how flags of convenience let illegal fishing go unpunished](#) - October

[Fear, hunger and violence: human rights in Ghana's industrial trawl fleet](#) – October. Human rights abuses aboard Chinese-owned trawl vessels fishing in Ghana's waters.

[Europe – a market for illegal seafood from West Africa: the case of Ghana's industrial trawl sector](#) - July

[The "people's" fishery on the brink of collapse: Small pelagics in landings of Ghana's industrial trawl fleet](#) – April. EJF studies showed 99% of the saiko catch is juvenile fish, crucial to the recovery of populations that have crashed by 80% over the past twenty years.

[Scoping assessment of sustainable livelihood opportunities in the artisanal fishing communities of the Central Region of Ghana](#) - January

[Cetacean slaughter, shark finning and human rights abuse in Taiwan's fishing fleet](#) – November. Dolphins are targeted by Taiwanese fishing vessels and used as shark bait.

[Conducting interviews with migrant workers](#) – September. Guidance on interview procedures for Thai port officials inspecting vessels.

[How best to implement principles three and four of the Charter for Transparency](#) – September. Briefing on implementation of two key principles for fisheries governance: publishing lists of fishing licences and authorisations, and sanctions applied for illegal fishing.

Technical briefings [principle three factsheet](#) and [principle four factsheet](#)

[Illegal fishing and human rights abuses in the Taiwanese fishing fleet](#) - July

[Illegal saiko landings at Elmina port](#) – July. In November 2019, the Government of Ghana committed to end the highly destructive, illegal fishing practice known as 'saiko'. In the following few months, EJF documented almost 400 saiko canoes landed fish illegally at Elmina port.

[Illegal fishing and human rights abuses in the Korean fishing fleet](#) – June. Provides background on the Korean distant water fishing fleet and structural management failures.

[Call for urgent action to end saiko to save the livelihoods of over 2.7 million Ghanaians](#) – June. An open letter from the Ghana National Canoe Fishermen's Council and eight NGOs has called on Ghana's President to intervene to end the damaging illegal fishing practice known as 'saiko'.

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[Thailand's progress in combating IUU, forced labour & human trafficking: EJF observations and recommendations volume 8](#) - April

[Assessment of Ghana's fisheries laws against global guidelines on tenure rights and sustainable small-scale fisheries](#) - February

OCEANS FILMS

[The Case for Transparency to Combat Global Seafood Crime](#) – Feb (Presented at Chatham House).

[Communities for Fisheries: How Liberia's Collaborative Management Associations Can Protect Fish Populations and Livelihoods](#) - April

[Community Surveillance in West Africa](#) - April

[Seafood Traceability and Transparency Through Aligned Import Controls](#) – April (for a webinar organised by the EU IUU Coalition.)

[The Role of the EU Carding Scheme in Protecting Fisheries](#) - April

[Trans-shipment at sea](#) - June

[Out of Reach: Taiwan's Failure to Prevent Illegal Fishing and Violent Abuse in its Distant Water Fishing Fleet](#) - June

[Business as Usual: Illegal Saiko Fishing Continues Unchecked](#) - June

[Off the Hook: How Flags of Convenience Let Illegal Fishing Go Unpunished](#) – September

[Fisheries on the Brink: How Heavily Subsidised Industrial Fishing is Threatening the Survival of Small-Scale Fishing Communities](#) - September

[Fear, Hunger and Violence: Ghanaian Crews Report Violent Abuse and Illegal Fishing on Foreign-Owned Trawlers](#) - October

[Remote Electronic Monitoring: Protecting Our Ocean Through Enhanced Fisheries Monitoring](#) - October (EU IUU Coalition webinar on the need for REM in the European fleet.)

[Importing Abuse: Violence, Slavery and Illegal Fishing in the Japanese Seafood Supply Chain](#) - November

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

CLIMATE REPORTS

[Marine Havens Under Threat](#): The impacts of the climate crisis on tropical coral reefs and the communities that rely on them - January

CLIMATE FILMS

[Coral Reefs in Crisis](#) - January

275 million people directly depend on reefs for their livelihoods and sustenance, but the IPCC predicts that 99% of corals will be lost under 2°C of global heating.

[Climate Short for Global Philanthropy Forum](#) - September

[Interview with Nisreen Eslaim](#) [SM] - October

In November, Sudan suffered some of its worst flooding on record, EJF spoke to climate activist Nisreen Eslaim about the devastating floods and what climate breakdown means for Sudan.

[Pantanal in flames](#) [SM] - October

Brazil's Pantanal wetlands are being deliberately destroyed by wildfires. Indigenous communities & volunteers are on the front lines, saving wildlife and highlighting the devastation.

[Beyond Borders](#)

This film looks at three regions affected by the climate crisis - the Scandinavian Arctic (home to the Sami, Europe's only indigenous people); the Sunderbans of Bangladesh (a lowland mangrove forest experiencing increasingly frequent extreme weather and sea level rise); and Syria (where a prolonged drought in the years leading up to the civil war has exacerbated the humanitarian crisis in the region).

[We Cannot Go to the Moon: Climate Collapse and the Sámi People](#) - 2020

EJF met with reindeer herders from Europe's only indigenous people, the Sámi, whose livelihoods, cultures and traditions are under threat from the rapidly changing climate.

[A Threat Multiplier: How Climate Collapse Fuels Competition and Conflict](#) - 2020

EJF travelled to Zaatari refugee camp in Jordan, where almost 100,000 refugees from neighbouring Syria have lived for years. The film looks at the ways in which the climate crisis can push already-vulnerable societies over the brink towards conflict.

[Wall Them Off: Climate Migration in Bangladesh](#) - 2020

India has unilaterally erected a fence along its highly militarized border with Bangladesh in recent years. The government of India claims this is to prevent cattle and drug smuggling, but many suggest that the fence exists to keep out the millions of Bangladeshis who will be displaced by the coming climate emergency. EJF met with climate refugees who had already lost their homes in Bangladesh as a result of extreme weather.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

WILDLIFE

[Viral diseases from wildlife in China: Could SARS happen again?](#) April 2020. Originally published in 2003 in the wake of SARS, this report reviewed zoonotic viruses that transmit from animals to humans. The report warned that China was the most likely candidate for the next novel zoonotic virus. The report shows the Covid-19 pandemic was predictable and key lessons were missed.

[Why ban commercial wildlife markets?](#) - September

Banning commercial wildlife markets will not make another deadly pandemic impossible, but it is a first step on the road to making it much less likely.

[World turtle day \[SM\]](#) - May

This social media film celebrates EJF's turtle conservation work and showcases what we are doing to protect these amazing creatures.

[Ban the Wildlife Markets](#) - June

Commercial wildlife markets are responsible for pandemics like Covid-19 and SARS, falling wild animal populations and horrific animal cruelty. This short film shows why it's time to shut them down.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

STRUCTURE AND GOVERNANCE

Environmental Justice Foundation charitable trust (EJFct) was established under a Deed of Trust (2000) and became a registered charity (1088128) in August 2001.

Board of Trustees:

Steve McIvor (elected Chair December 2020)

Anne Burley (resigned 2021)

Tessa Gregory (joined December 2020)

Andrew Kalman

Bob Lutgen

Juliana Ruhfus

The Trustees are collectively responsible for EJF's overall good governance and ensuring that the charity fulfils its fiduciary - legal and financial - obligations. The Trustees have no beneficial interest in EJF, and none receive any remuneration. The Trustees have the power to appoint and re-elect members onto the Board and to invest EJF's funds in the furtherance of meeting its aims and objectives. The Trustees formally meet a minimum of twice a year, with additional meetings as deemed necessary.

All strategic and operational matters and decision-making are delegated to the Founding Directors (CEO and Director) who are supported by a senior management team (SMT). The Directors and SMT are responsible for meeting the institutional and developmental objectives and report regularly to the Trustees on all matters of oversight, risk management and governance.

EJF is an international organisation that operates with a unitary structure headed by EJFct in the UK - all country offices and staff report to the UK Directors. EJF teams work in Belgium, Germany, Ghana, Indonesia, Liberia, South Korea, Taiwan, and Thailand. By the close of 2020, 19 staff were employed in the UK. Almost 100% of the income to support all campaigns and projects nationally or internationally is granted or gifted to the UK charity and monitored and reported accordingly.

PUBLIC BENEFIT

Reference is made to the Charity Commission's guidance on public benefit in relation to EJF's aims and objectives, activities, and plans. EJF's public benefit arises from research, awareness-raising, and education into the protection of our global natural environment and defence of associated human rights.

Except for specific confidential or sensitive materials, all films and reports are available through open access - we welcome their widespread dissemination and use.

EJF is committed to keeping our organisational environmental 'footprint' at a minimum. Our sustainability policy outlines our steps to drive good environmental stewardship, including national and international travel, procurement, waste and recycling, and energy.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

RISK MANAGEMENT

EJF prioritises a proactive, actionable, and appropriate risk management to guide all aspects of our work. The Trustees, Directors and SMT undertake regular review to ensure the management and amelioration of risks. Our approach ensures the highest standards of professionalism, management, and clear oversight to reduce risk and uphold the highest levels of integrity, transparency, effectiveness, efficiency, and impact.

The risk register plots financial, governance, external, operational, and reputational risks against their likelihood of occurrence and potential impact. Mitigation measures are reviewed by the SMT monthly and new measures agreed in response to risk exposure.

EJF's work can carry inherent risks, primarily during investigations and some in-country campaign actions. Great attention is paid to the means to mitigate potential harm to staff, partners, communities, and other contacts including interviewees and journalists. A revised and expanded set of standard operational procedures has been put in place alongside enhanced planning and risk assessments for all foreign travel. Training is provided to staff engaged in investigations and higher-risk travel, including at-sea and first response medical training.

Financial: EJF is committed to maintaining the highest standards of financial control, meeting or exceeding best practice within the sector. We require dual approvals for bank transfers and payments and retain tight controls over access to bank accounts. We have always operated a 'zero tolerance' policy to prevent corrupt or irregular activities – there has never been any suspicious or illicit activity occur in EJF's UK or overseas bank accounts. The vast majority of EJF's income is received via the UK charity, providing an additional, intentional level of monitoring and oversight. UK staff have routine remote access to all EJF bank accounts to make spot-checks to scrutinise payments and bank balances.

Reserves policy: a cash reserve equivalent to 6-months operating costs will be held to ensure that ongoing commitments to projects and staff can be maintained. The reserves policy is kept under review in accordance with EJF's programmatic growth.

Income: we continue to place emphasis on the need to expand and diversify funding support and reduce any reliance on one or a small group of funders or for single projects. In 2020, the emphasis has been placed on securing new donors to provide unrestricted income that enables us to enable respond to new opportunities or compelling needs. In 2020 EJF benefited from major support from three US donors, all new donors to our work the funds are multi-year and unrestricted.

Recruiting and retaining staff: EJF is committed to retaining and expanding a very high-calibre professional team and is actively enhancing our attractiveness to current and potential employees. The Directors strive to ensure that, alongside good employment packages, there is a positive working environment and strong EJF team culture, which also offers opportunities for long-term career development.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

FUNDRAISING POLICY

The vast majority of EJF's income arises from grants given by private trusts and foundations and public bodies such as the EU's EuropeAid. We pride ourselves on a highly cost-effective approach to fundraising, all of which is conducted in-house and led by the Directors who are personally responsible for most of the income raised each year. EJF has never used the services of third-party professional fundraisers or commercial agencies; we do not – and have never - conducted street or door-to-door collections, tele-marketing, or direct mail. We have never purchased nor shared mailing lists. EJF has never had any complaints made about our fundraising and we will never undertake aggressive marketing aimed at individuals or mass-mailing of appeals. We take a proactive stance to protect privacy and ensure that all communications we send are appropriate and solicited. The Directors strive to ensure that EJF fundraises in a way that protects the charity's reputation, encourages transparency to enhance public trust and confidence in EJF's work, impact and overall cost-effectiveness and report to the Trustees on this.

DISCLOSURE OF GOING CONCERN RELATING TO COVID-19

EJF reacted swiftly to the Covid-19 outbreak, closing offices ahead of national lockdowns and providing detailed support to staff to protect them, their families, and the communities they work within. Throughout 2020, the Directors and SMT maintained clear oversight of the situation in each national jurisdiction and developed appropriate measures to protect staff whilst retaining effective remote teamworking and mental wellbeing. The London office was partially reopened in autumn 2020 with strict conditions of use (rotas to restrict numbers, use of face masks, social distancing, and travel-to-work requirements).

At the onset, the SMT undertook financial mapping, assuming worst and best case scenarios on income and expenditure over a 3-year period. None of our UK or international staff have been made redundant or furloughed because of the pandemic. We are committed to ensuring that our work remains on track and can rebound once the situation normalises.

The pandemic has impacted our opportunities for both the investigative work and our advocacy with key decision takers. Film commissions have proven an effective 'stop-gap' and prompted us to strengthen the outreach with grassroots organisations and filmmakers, and this has dovetailed with our Activist Training Programme providing remote training and capacity support, most notably in Brazil. We have optimised our use of digital platforms for high-level advocacy and outreach, though this cannot replace the personal engagement and relationship-building that underpins much of our high-level political work.

Typically, less than 5% of our funding comes from individual donations, partnerships, or events. In 2020 the pandemic led to the postponement of special events and projects, including university fundraisers, World Oceans Day partnerships and T-shirt collaborations that would normally raise public support for our work. However, these projects do not have a significant financial investment – nor any staff dedicated to them - and will be resumed in 2021.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

The majority of EJF's income comes from multi-year grants and the Directors continue to strengthen these long-standing relationships: we do not anticipate any shortfalls or declines in income. As flagged above, three major new donors were secured in 2020.

The Directors are committed to ensuring that the current situation helps to build EJF's long-term resilience and innovation. The Trustees are confident that EJF will continue to be a thriving going concern, strengthened, and made more resilient by our response to the pandemic.

Financial Review

The charity's finances are approved by the Trustee Board. A statement of Financial Activities has been prepared for the full year. This statement shows income for 2020 was £ 4,791,772 and expenditure of £ 2,715,926.

The Trustees and Directors are committed to expand the unrestricted income to support the core costs and development of the charity's programmes in the UK and overseas. As agreed, a reserve equivalent to six months operating costs will be held. At the year end the balances stood at £ 4,175,233, of which £2,667,417 is unrestricted funds.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

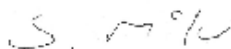
The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year that 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 the year. In preparing those 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and regulations made thereunder. 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.

This report was agreed and signed on behalf of the Board of Trustees on 21st October 2021.



S. McIvor (Trustee)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
THE ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

Opinion

We have audited the financial statements of the Environmental Justice Foundation (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 the financial statements section of our report. We are independent of the charity 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 charity'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 we do not express any form of assurance conclusion thereon.

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 course of 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 themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the Trustees 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 charity'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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- The Charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to comply with the Charity SORP was of key significance.
- We gained an understanding of how the charity complied with its legal and regulatory framework, including the requirement to comply with the Charity SORP, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all income was properly identified and accounted for and to ensure that only valid and appropriate expenditure was charged to the charity's funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees 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 anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.



Knox Cropper LLP,
Statutory Auditor
65 Leadenhall Street
London, EC3A 2AD

25/10/2021
..... 2021

Knox Cropper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	Restricted £	Unrestricted general £	Unrestricted designated £	Total 2020 £	Total 2019 £
INCOME FROM:						
Grants and donations	2	2,453,896	2,310,455	-	4,764,351	2,431,916
Charitable activities		3,290	14,772	-	18,062	172,383
Other trading activities		-	1,888	-	1,888	5,699
Investments	3	-	5,754	-	5,754	3,095
Other income		-	1,717	-	1,717	321
Total		<u>2,457,186</u>	<u>2,334,586</u>	<u>-</u>	<u>4,791,772</u>	<u>2,613,414</u>
EXPENDITURE ON:						
Raising funds	4	-	33,601	-	33,601	54,439
Charitable activities	5	2,567,270	115,055	-	2,682,325	2,292,803
Total		<u>2,567,270</u>	<u>148,656</u>	<u>-</u>	<u>2,715,926</u>	<u>2,347,242</u>
Net gains/(losses) on investments		-	-	-	-	-
Other gains/(losses)	1.7	-	(88,145)	-	(88,145)	-
Net income/(expenditure)		(110,084)	2,097,785	-	1,987,701	266,172
Transfers between funds	13	<u>118,007</u>	<u>(118,007)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		7,923	1,979,778	-	1,987,701	266,172
Balances brought forward at 1 January		<u>1,499,893</u>	<u>687,639</u>	<u>-</u>	<u>2,187,532</u>	<u>1,921,360</u>
BALANCES CARRIED FORWARD AT 31 DECEMBER 2020		<u>1,507,816</u>	<u>2,667,417</u>	<u>-</u>	<u>4,175,233</u>	<u>2,187,532</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**BALANCE SHEET****AS AT 31ST DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Social Investment	10		58,000		10,000
Tangible Assets	9		46,938		24,398
Current Assets					
Stock		8,214		8,376	
Debtors	11	128,653		315,588	
Cash at bank and in hand		<u>3,992,281</u>		<u>1,866,136</u>	
		4,129,148		2,190,100	
Creditors: Amounts falling due within one year					
	12	<u>(58,853)</u>		<u>(36,966)</u>	
Net Current Assets					
			4,070,295		2,153,134
Total Assets Less Current Liabilities					
			<u>4,175,233</u>		<u>2,187,532</u>
FUNDS					
Restricted Funds	13		1,507,816		1,499,893
Unrestricted general			2,667,417		687,639
Total Funds					
			<u>4,175,233</u>		<u>2,187,532</u>

The accounts were approved by the Trustees on 21st October 2021 and signed on its behalf by:-



S. McIvor
Trustee

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**STATEMENT OF CASH FLOW****AS AT 31ST DECEMBER 2020****Statement of Cash Flows for the year ending 31 December 2020**

	2020	2019
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>2,211,590</u>	<u>203,189</u>
Cash flows from investing activities:		
Dividends and interest from investments	5,754	3,095
Purchase of property, plant and equipment	(43,199)	(17,309)
Proceeds from sale of assets	-	-
Purchase of investments	(48,000)	-
Net cash provided by/(used in) investing activities	<u>(85,445)</u>	<u>(14,214)</u>
Change in cash and cash equivalents in the reporting period	2,126,145	188,975
Cash and cash equivalents at the beginning of the reporting period	1,866,136	1,677,161
Cash and cash equivalents at the end of the reporting period	<u>3,992,281</u>	<u>1,866,136</u>

Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020	2019
	£	£
Net income/(expenditure) for the reporting period	2,075,846	266,172
Depreciation charges	20,659	31,141
Other (Gains)/losses	(88,145)	-
Dividends and interest from investments	(5,754)	(3,095)
(Increase)/decrease in debtors	186,935	(74,649)
Increase/(decrease) in creditors	21,887	(12,621)
(Increase)/decrease in stock	162	(3,759)
Net cash provided by/(used in) operating activities	<u>2,211,590</u>	<u>203,189</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Accounts

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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

The financial statements are presented in pounds sterling.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty are detailed in the accounting policy where applicable.

1.2 Incoming Resources

The incoming resources of the charity have been recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. The charity is unable to recover VAT on its expenditure and any VAT arising is included as part of the expenditure to which it relates.

Support Costs have been allocated on the basis of direct costs.

1.4 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments, including its debtors and creditors. These are initially recognised at transaction value and subsequently valued at their settlement value. Cash and cash equivalents comprise cash in hand and call deposits and are subject to an insignificant risk of change in value.

1.5 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Fixtures, Fittings & Equipment – 33.33% reducing balance
- Motor vehicle – 40% reducing balance

1.6 Social Investments

Social investments, whose purpose is wholly or partly to further the Charity's aims, are measured at fair value, if this can be measured reliably, or, if not possible then, at cost less impairment.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2020

1. **ACCOUNTING POLICIES (Continued)**

1.7 **Foreign Currency**

Foreign currency transactions are translated at the rates ruling when they occurred. Foreign currency monetary assets and liabilities are translated at the rates ruling at the balance sheet dates. Any differences are taken to the statement of financial activities.

1.8 **Fund Accounting**

Unrestricted general funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for the general purposes of the charity. The charity may designate its unrestricted funds for a particular purpose and these funds are also unrestricted and may be undesignated at any time.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions on their use are provided in note 13 to these financial statements.

1.9 **Taxation**

The charity is exempt from tax on its charitable activities.

2. **GRANTS AND DONATIONS**

	2020	2019
	£	£
Grants	4,650,870	2,353,488
Donations	113,481	78,428
	<u>4,764,351</u>	<u>2,431,916</u>

3. **INVESTMENT INCOME**

	2020	2019
	£	£
Dividend income	1,427	-
Interest Receivable	4,327	3,095
	<u>5,754</u>	<u>3,095</u>

4. **RAISING FUNDS**

	2020	2019
	£	£
Direct Costs	32,718	51,582
Support	883	2,857
	<u>33,601</u>	<u>54,439</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2020

5. PROJECT COSTS	2020	2019
	£	£
<i>RESTRICTED COSTS</i>		
Oceans Campaign		
(Protecting wildlife and people by ending catching and illegal fishing)		
Direct Project Costs	2,220,216	1,883,044
Support Costs	60,180	104,295
	<u>2,280,396</u>	<u>1,987,339</u>
Climate Refugees		
Direct Project Costs	58,077	34,537
Support Costs	1,567	1,913
	<u>59,644</u>	<u>36,450</u>
Human Trafficking		
Direct Project Costs	127,795	196,709
Support Costs	3,449	10,895
	<u>131,244</u>	<u>207,604</u>
Bees Project		
Direct Project Costs	224	227
Support Costs	6	13
	<u>230</u>	<u>240</u>
Woodland		
Direct Project Costs	250	-
Support costs	7	-
	<u>257</u>	<u>-</u>
Forests		
Direct Project Costs	15,115	18,837
Support Costs	408	1,043
	<u>15,523</u>	<u>19,880</u>
Cotton		
Direct Project Costs	53,115	3,123
Support Costs	1,433	173
	<u>54,548</u>	<u>3,296</u>
Plastic		
Direct Project Costs	14,169	-
Support Costs	382	-
	<u>14,551</u>	<u>-</u>
Wildlife		
Direct Project Costs	10,591	-
Support Costs	286	-
	<u>10,877</u>	<u>-</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2020**5. **PROJECT COSTS (continue)*****UNRESTRICTED COSTS*****Governance costs**

Audit fee	4,700	4,500
Direct Project Costs	761	3,205
Salaries	51,413	24,879
Support Costs	1,535	1,805
	<u>58,409</u>	<u>34,389</u>

Ethical Cotton Project

T-Shirts Costs	538	3,416
Support Costs	15	189
	<u>553</u>	<u>3,605</u>

Other Unrestricted Projects

Direct Project Costs	44,978	-
Support Costs	1,215	-
	<u>46,193</u>	<u>-</u>

Grants payable

9,900	-
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<u>2,682,325</u>	<u>2,292,803</u>
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6. **SUPPORT COSTS**

	2020	2019
	£	£
Education and Outreach	136	-
Salaries, NI and Pension Costs	54,745	71,869
Insurance/Rent	461	5,670
Utilities	44	4,274
Training	-	5,119
Telephone, Fax and Website	623	14,424
Camera/ Video Equipment	-	239
Other staff costs	6,760	6,493
Office Supplies	1,265	5,525
General Expenses	-	4,501
Legal and Audit Fees	5,086	3,118
Bank Charges	1,302	1,951
Travel	942	-
	<u>71,364</u>	<u>123,183</u>

Allocated to:

Fundraising	883	2,857
Restricted Project Costs	67,718	118,521
Unrestricted Project Costs	1,228	-
Governance	1,535	1,805
	<u>71,364</u>	<u>123,183</u>

Support costs have been allocated on the basis of direct costs.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2020

7. TRUSTEES

None of the Trustees (or any persons connected with them) received any expenses or remuneration from the charitable trust during the year.

8. EMPLOYEES

Number of Employees

There was an average number of 18 (2019: 17) employees working in the UK. Additionally 36 (2019: 23) members of staff in Liberia, Cote d'Ivoire, Ghana, Germany, Spain, Korea, Thailand and Taiwan are paid locally.

	2020	2019
	£	£
Employment Costs		
Wages and Salaries	678,665	634,636
Social Security Costs	68,206	64,134
Other Pension Costs	93,941	81,303
Overseas salaries	597,155	462,675
	<u>1,437,967</u>	<u>1,242,748</u>

The number of employees whose employee benefits exceeded £60,000 was:

	2020	2019
£60,000 - £70,000	-	-
£70,000 - £80,000	1	1
£80,000 - £90,000	1	1

Senior Management comprises two Directors of Operations. The total employee benefits paid to key management personnel during the year amounted to £199,195 (2019: £190,205).

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2020****9. TANGIBLE FIXED ASSETS**

	Computers and Cameras	Motor vehicle	Total 2020	Total 2019
	£	£	£	£
Cost				
At 1 st January 2020	154,004	18,204	172,208	154,899
Additions	13,843	29,356	43,199	17,309
Disposals	-	-	-	-
At 31 st December 2020	<u>167,847</u>	<u>47,560</u>	<u>215,407</u>	<u>172,208</u>
Depreciation				
At 1 st January 2020	135,067	12,743	147,810	116,669
Charge for the year	18,475	2,184	20,659	31,141
At 31 st December 2020	<u>153,542</u>	<u>14,927</u>	<u>168,469</u>	<u>147,810</u>
Net Book Value				
At 31 st December 2020	<u>14,305</u>	<u>32,633</u>	<u>46,938</u>	
At 31 st December 2019	<u>18,937</u>	<u>5,461</u>		<u>24,398</u>

10. SOCIAL INVESTMENT

In 2016 EJF Trust purchased 5,000 £1 shares in a new Welsh Wind Co-op with an additional investment of £5,000 made in 2018. In the current year an additional 48,000 £1 shares were purchased in EGNI solar energy, bringing the total investment at year end to £58,000.

	2020	2019
	£	£
Cost at 1 January 2020	10,000	10,000
Additions	48,000	-
Disposals	-	-
Gains/(losses)	-	-
Total investments at 31 December 2020	<u>58,000</u>	<u>10,000</u>
Investment cost at 31 December 2020	<u>58,000</u>	<u>10,000</u>

11. DEBTORS

	2020	2019
	£	£
Partners advances	27,374	241,332
EJF Ltd (see Note 16)	26,600	26,600
Other debtors and prepayments	74,368	47,332
Accrued Income	311	324
	<u>128,653</u>	<u>315,588</u>

EJF Charitable Trust is the grant administrator for the O5 Project which involves a number of charities working in partnership. EJF CT advances grant funding to each partner according to an agreed schedule.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2020****12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Accruals	58,853	36,966
	<u>58,853</u>	<u>36,966</u>

13. RESTRICTED RESERVES

	Balance 1 st January 2020	Income	Expenditure	Transfers	Balance 31 st December 2020
	£	£	£	£	£
Oceans Project	1,482,176	2,257,120	(2,280,396)	-	1,458,900
Communications					
Project	7,306	-	-	-	7,306
Bees	-	-	(230)	230	-
Human Trafficking					
Project	403	150,376	(131,244)	-	19,535
Climate Project	-	19,525	(59,644)	40,119	-
Woodland	10,008	-	(257)	-	9,751
Forest	-	-	(15,523)	15,523	-
Cotton	-	-	(54,548)	54,548	-
Plastic	-	26,875	(14,551)	-	12,324
Wildlife	-	3,290	(10,877)	7,587	-
	<u>1,499,893</u>	<u>2,457,186</u>	<u>(2,567,270)</u>	<u>118,007</u>	<u>1,507,816</u>

RESTRICTED RESERVES (continue) – comparative 2019

	Balance 1 st January 2019	Income	Expenditure	Transfers	Balance 31 st December 2019
	£	£	£	£	£
Oceans Project	1,531,133	1,938,382	(1,987,339)	-	1,482,176
Communications					
Project	7,306	-	-	-	7,306
Bees	-	-	(240)	240	-
Human Trafficking					
Project	54,161	153,846	(207,604)	-	403
Climate Project	-	-	(36,450)	36,450	-
Woodland	10,008	-	-	-	10,008
Forest	-	-	(19,880)	19,880	-
Cotton	-	-	(3,296)	3,296	-
	<u>1,602,608</u>	<u>2,092,228</u>	<u>(2,254,809)</u>	<u>59,866</u>	<u>1,499,893</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2020****14. SPLIT OF ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Fixed Assets	104,938	-	104,938
Net Current Assets	2,562,479	1,507,816	4,070,295
	<u>2,667,417</u>	<u>1,507,816</u>	<u>4,175,233</u>

SPLIT OF ASSETS BETWEEN FUNDS – comparative 2019

	Unrestricted Funds	Restricted Funds	Total 2019
	£	£	£
Fixed Assets	34,398	-	34,398
Net Current Assets	653,241	1,499,893	2,153,134
	<u>687,639</u>	<u>1,499,893</u>	<u>2,187,532</u>

15. RELATED PARTIES

S. Trent, Executive Director, and J. Williams, operations director of the Trust, are also directors of Environmental Justice Foundation Company Limited by Guarantee (EJF Ltd) which is a not-for-profit sister organisation operating from the same premises and sharing certain facilities and resources.

During 2018 an advance of £26,599 was made to EJF Ltd to enable the company to purchase a piece of woodland. The woodland will be transferred to EJF CT in 2021.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2020****16. OPERATING LEASES COMMITMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	Land and building		Other	
	2020	2019	2020	2019
	£	£	£	£
Falling due within one year	58,422	70,043	-	-
Falling due between one and five years	-	58,422	-	-
Falling due later than five years	-	-	-	-
	<u>58,422</u>	<u>128,465</u>	<u>-</u>	<u>-</u>

17. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRES BY FRS 102

	Restricted Funds	Unrestricted general Funds	Unrestricted Designated Funds	Total 2019
	£	£	£	£
INCOME FROM				
Legacies and donations	2,092,228	339,688	-	2,431,916
Charitable activities	-	172,383	-	172,383
Other trading activities	-	5,699	-	5,699
Investments	-	3,095	-	3,095
Other income – loss on disposal of assets	-	321	-	321
Total	<u>2,092,228</u>	<u>521,186</u>	<u>-</u>	<u>2,613,414</u>
EXPENDITURE ON				
Raising funds	-	54,439	-	54,439
Charitable activities	<u>2,254,809</u>	<u>37,994</u>	<u>-</u>	<u>2,292,803</u>
Total	<u>2,254,809</u>	<u>92,433</u>	<u>-</u>	<u>2,347,242</u>
Net income/(expenditure)	(162,581)	428,753	-	266,172
Transfers between funds	59,866	(59,866)	-	-
Net movement in funds	<u>(102,715)</u>	<u>368,887</u>	<u>-</u>	<u>266,172</u>
Balance brought forward	1,602,608	318,752	-	1,921,360
Balance carried forward	<u>1,499,893</u>	<u>687,639</u>	<u>-</u>	<u>2,187,532</u>