

**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. McIvor Bob Lutgen Juliane Ruhfus Tessa Gregory (appointed on 7 December 2020)
Charity Registration Number :	1088128
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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.

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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'.

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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 (GNCFC) 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, EJP 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. EJP 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 EJP asking for urgent assistance. EJP 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.

EJP'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. EJP 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, EJP 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. EJP 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, EJP 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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
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FOR THE YEAR ENDED 31ST DECEMBER 2020

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'.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2020

[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
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FOR THE YEAR ENDED 31ST DECEMBER 2020

The majority of EJJ'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 EJJ's long-term resilience and innovation. The Trustees are confident that EJJ 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

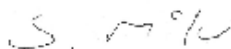
The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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	2,211,590	203,189
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	(85,445)	(14,214)
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	3,992,281	1,866,136

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	2,211,590	203,189

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	-
<u>2,682,325</u>	<u>2,292,803</u>

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 1st January 2020	Income	Expenditure	Transfers	Balance 31st 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 1st January 2019	Income	Expenditure	Transfers	Balance 31st 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 REQUIRED 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>