

**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

CONTENTS

	Page
LEGAL AND ADMINISTRATIVE INFORMATION	1
TRUSTEES REPORT	2 - 24
INDEPENDENT AUDITORS REPORT	25 – 27
STATEMENT OF FINANCIAL ACTIVITIES	28
BALANCE SHEET	29
STATEMENT OF CASH FLOW	30
NOTES TO THE ACCOUNTS	31 – 39

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.

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

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021



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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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).

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

- 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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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 unfeasible. 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.

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

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

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

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

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

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

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

FOR THE YEAR ENDED 31ST DECEMBER 2021

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 transshipping 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 **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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 Yukaghir 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](#)

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

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. Melvor (Trustee)~~

BOB LUTGEN (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					
BALANCES CARRIED FORWARD		1,507,816	2,667,417	4,175,233	2,187,532
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	857,704	2,211,590
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	(92,621)	(85,445)
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	3,992,281	1,866,136
Cash and cash equivalents at the end of the reporting period	4,757,364	3,992,281

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	857,704	2,211,590

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 EJF 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.

	2021	2020
	£	£
Employment Costs		
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 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>

RESTRICTED RESERVES (continue) – comparative 2020

	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>

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	2,567,270	115,055	-	2,682,325
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	7,923	1,979,778	-	1,987,701
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>