

**ENVIRONMENTAL JUSTICE FOUNDATION
CHARITABLE TRUST**

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

Registered Charity No 1088128

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

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ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**LEGAL AND ADMINISTRATIVE DETAILS****FOR THE YEAR ENDED 31ST DECEMBER 2023**

Trustees:	Steve McIvor (Chair) Tessa Gregory Andrew Kalman Bob Lutgen (Treasurer) Juliane Ruhfus
Directors:	Steve Trent (Founder and CEO) Juliette Williams (Founder and Director)
Charity Registration Number:	1088128
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ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
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ABOUT EJF

OUR MISSION

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

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

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

OUR WORK

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

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

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

OUR PROGRAMMES

CONSERVING THE OCEAN

Securing legal, sustainable and fair fisheries

Protecting the deep-sea from mining

Preventing marine plastic pollution

PROTECTING OUR CLIMATE

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

Empowering climate refugees

SUPPORTING ENVIRONMENTAL DEFENDERS

Training and equipment provision that enables grassroots activism to thrive.

Promoting independent investigative environmental journalism

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OUR STRUCTURE, GOVERNANCE AND MANAGEMENT

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

The trust deed guides our work to:

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

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

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

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

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

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SECURING PUBLIC BENEFIT

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

MANAGING OUR RISK

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

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

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BUILDING A DIVERSE, EQUITABLE AND INCLUSIVE GLOBAL TEAM

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

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

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

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

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

BUILDING SUSTAINABILITY INTO ALL THAT WE DO

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

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

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INCOME FOR IMPACT – FUNDRAISING POLICY

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

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

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

SUPPORTING PARTNERS – GRANT MAKING POLICY

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

THANK YOU TO OUR FUNDERS AND SUPPORTERS

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

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

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The year in numbers

20 major investigative films

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

33 campaign reports

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

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

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

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

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

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

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

1. CONSERVING THE OCEAN

- Securing legal, sustainable, transparent and fair fisheries

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Emmanuel Appleton, fisherman, Robertsport, Liberia

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

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

Mary, Vice President of Margibi County CMA, Liberia

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

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

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

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

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

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

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

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

- Defending the Deep Ocean

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

Solomon Pili Kaho'ohalahala, Hawaii

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

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

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

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

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

FOR THE YEAR ENDED 31ST DECEMBER 2023

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

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

- Curbing Marine Plastic Pollution

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

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

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

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

Bottle-Free Seas - Thailand

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

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

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

Chadchart Sittipunt, Governor of Bangkok, Thailand

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

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. *PROTECTING OUR GLOBAL CLIMATE AND BIODIVERSITY*

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

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

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

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

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

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

- Amplifying the Voices of Climate Refugees

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

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

- Energy Production

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

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

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

FOR THE YEAR ENDED 31ST DECEMBER 2023

2. EMPOWERING GRASSROOTS ENVIRONMENTAL DEFENDERS

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

- Promoting independent environmental journalism to protect the ocean

273 Journalists trained | 5 countries | 60+ articles published

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

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

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

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

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

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

- **Protected Areas and Indigenous Rights**

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

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

FINANCIAL REVIEW

INCOME : £5,602,588

EXPENDITURE : £5,900,633

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

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

RESERVES

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and regulations made thereunder. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



S. McIvor (Chair)

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 23, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.



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

28 August 2024

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2023

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

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

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

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



S. McIvor
Chair

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

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Accounts

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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

The financial statements are presented in pounds sterling.

Judgements and key sources of estimation uncertainty

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

1.2 Incoming Resources

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

1.3 Expenditure

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

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

1.4 Financial Instruments

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

1.5 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (Continued)

1.6 Social Investments

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

1.7 Foreign Currency

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

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

1.8 Fund Accounting

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

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

1.9 Taxation

The charity is exempt from tax on its charitable activities.

2. GRANTS AND DONATIONS

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

3. INVESTMENT INCOME

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

4. RAISING FUNDS

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

5. PROJECT COSTS

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

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

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

6. SUPPORT COSTS

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

7. TRUSTEES

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

8. EMPLOYEES

Number of Employees

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

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

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

9. TANGIBLE FIXED ASSETS

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

10. SOCIAL INVESTMENT

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

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

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

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

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. RESTRICTED INCOME FUNDS

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

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

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

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

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

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

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

RESTRICTED INCOME FUNDS – comparative 2022

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

14. UNRESTRICTED INCOME FUND

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

15. SPLIT OF ASSETS BETWEEN FUNDS

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

SPLIT OF ASSETS BETWEEN FUNDS – comparative 2022

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

16. RELATED PARTIES

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

17. OPERATING LEASES COMMITMENTS

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

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

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

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