

**ENVIRONMENTAL JUSTICE FOUNDATION**

**CHARITABLE TRUST**

**TRUSTEES REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

**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 31<sup>ST</sup> DECEMBER 2016**

**Trustees:**

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**Charity Registration Number :**

1088128

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The Trustees present their report and accounts for the year ended 31<sup>st</sup> December 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed dated 29<sup>th</sup> June 2000.

**Objects of the Charity**

**EJF is a UK charity working internationally to protect the environment and defend basic human rights.**

The Environmental Justice Foundation Charitable Trust was established by a charitable trust deed on 29<sup>th</sup> June 2000 and became a registered charity in August 2001. The charitable trust's objects are:

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

The organisation consists of a board of trustees, none of whom received remuneration during the period.

Reference has been made to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities.

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**EJF: Protecting People and Planet**

**The Environmental Justice Foundation (EJF) campaigns internationally to protect our global environment and defend human rights.**

**A. Review of Activities 2016**

EJF's work to protect people and our shared planet is founded on our belief that environmental security is a human right. Our campaigns and field programmes link grassroots activism to international advocacy. We undertake investigations and produce powerful films and high-impact reports that highlight problems and abuses, presenting solutions and delivering measurable, positive outcomes.

EJF continues to build its work to protect our global seas and oceans from illegal fishing; end slavery in seafood production; secure protection for climate refugees and action to prevent global warming; to promote and secure sustainable, ethical cotton production; and reduce the use of toxic chemical pesticides.

EJF is a high-impact, dynamic organisation that acts as a catalyst and builds powerful international collaborations. We are focused, nimble and opportunistic, adding substantial value by investigating, documenting and exposing environmental and associated human rights abuses.

We are praised for our cost-effectiveness and strategic approach, achieving long-term impacts that would be expected of organisations with far larger incomes and capacity.

As we move into the next stage of our growth and development, we are looking to increase and enhance our investigations, campaigns and communications, building constituencies for change across a range of key audiences internationally.

EJF's work is unusual for three reasons:

- ***Our approach to cross-cutting issues:*** EJF highlights the strong inter-linkages between environmental, developmental and human rights issues - and the solutions to them.
- We view environmental security through a 'human rights lens', whether in relation to climate change and human migration, or through our detailed examination of supply chains, such as those in the globally important seafood sector; in the impact of toxic pesticides on human health, cotton production and forced child labour, or in shrimp farming and its impacts on coastal livelihoods and food security. In Thailand, for example, we have investigated the rapid depletion of fish stocks that has reduced profitability and in turn led to illegal fishing and the systemic use of migrant slave labour, accompanied by violent coercion, brutality and murder.

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- We are strategic and entrepreneurial, creating effective campaigns on cross-cutting issues to inspire support from multiple key strategic audiences, coalitions and interest groups. EJF regularly engages with the highest levels of decision-making through private meetings and dialogue, for example with the European Commission, Royal Thai Government, Ministries across West Africa or in elsewhere in Asia. Our communications with the private sector and Industry operates at a similarly strategic high level.
- ***Building grassroots capacity.*** our international advocacy is rooted in the partnerships we develop with communities and grassroots campaigners, who are living at the 'sharp end' of environmental protection. Our own investigations are coupled with targeted and locally-appropriate capacity-building projects that enhance the expertise of local partners, training them, for example, to use video cameras, or to create community science and local education programmes. This work from the 'bottom-up' creates 'buy in' and helps build and sustain local participation in protecting the natural environment and the resources that the communities rely upon. It is closely aligned with our strategic high-level advocacy targeting the key decision takers in Government and business.
- ***Investigations and film-making.*** at the heart of EJF's work lies the creation of powerful visual imagery that shows compelling stories, conveys complex messages and provides irrefutable evidence of harm, including personal testimonies. Our investigations and the film and photos they generate, reveal issues through a 'human rights lens' and show the sustainable, more equitable alternatives. Our use of film makes EJF's work stand apart and has been essential in inspiring industry, national and international decision makers and influencers to act.

***B. Governance and Growth***

Following the organisational review in 2014, the Trustees and Directors continued to implement recommendations that will further support sustainable growth, ensure continued good governance and strengthen long-term capacity, secure new income streams, expand our communications and outreach, and deliver on our core goals. In 2016, we secured pro bono legal support to develop a legal entity in the Netherlands, and in Germany.

Our work is guided by a 5-year integrated business and strategic plan, which was produced in late 2015, alongside plans to build a senior management team. Two Deputy Directors were appointed in 2016 to support the Directors and Trustees in their work, with special focus on developing work in West Africa and in Asia. An Executive Assistant to the Directors was appointed in January 2016, supporting their work across a range of issues, coordinating diaries and tasks amongst the senior management team, and helping to support good governance.

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We will entrench the communications platforms through investigations and media campaigns, including digital media. We're delighted to have secured a grant from the Samworth Foundation to support the recruitment of a Digital Campaigner over the next 3 years, and to enable us to revamp our website to provide a stronger platform for our campaign films, reports and images.

***C. Income***

The Trustees are pleased to note the continued steady growth in income: 2016 recorded a significant milestone in EJF's income – the first year our income exceeded £2 million. 2016's income was £2,268,743, an increase of 31% (up from £1,728,054) on the previous year.

Notable developments were the signing of a contract with the European Union to implement a 3-year project to promote legal, sustainable fisheries in Ghana; and we're delighted to have secured a 3-year grant agreement from Oak Foundation to support our core costs through unrestricted funding. Unrestricted funds are vital to our work but, with a small supporter base currently, these funds are difficult to secure. The recruitment of a Digital Campaigner will significantly increase our capacity to engage the public and build our digital community. We will be putting greater emphasis on this approach over the next three years with the aim of significantly increasing our supporter base.

Across all aspects of our work we are looking to build on quality and capacity; secure new income streams, including growing the unrestricted and core income, and to develop our delivery of high-impact, low-cost campaigning that makes a real, measurable difference to people, wildlife and our shared planet.

***D. Activities and Impact***

**PIRATE FISHING: Engaging community action against illegal and unsustainable fishing**

***Goal***

*To eradicate Illegal, Unreported and Unregulated (IUU) - pirate - fishing in West Africa, Asia and globally and to empower and protect the coastal communities that depend on our oceans.*

***Our approach***

*EJF uses a unique blend of satellite vessel tracking, on-the-ground investigations, and the very highest levels of political and corporate campaigning and advocacy. We gather evidence of unscrupulous pirate fishing practices, and empower local coastal communities to protect their rights. Through this work, we are able to leverage changes and drive the enforcement of laws in coastal, port and 'flag' States, and the EU, with a demonstrable positive impact on our oceans and those that depend on them.*

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***Our success***

*EJF has shown that strong evidence can lead to action. By working with coastal communities across West Africa, we have investigated vessels that operate dishonestly, pillaging our oceans and putting communities' lives and livelihoods at risk. Our evidence has led to vessels being investigated, impounded and fined and to changes in policies and laws in countries across the globe, while our advocacy work with businesses and governments has seen the doors begin to close on illegal fish entering the global seafood market.*

EJF's work has inspired the creation of new laws and the technical capacity to begin to enforce them in Thailand and South Korea, leading to measurable impact on marine ecosystems and the people who rely on them.

***In numbers:***

- Over 85% of global fisheries are considered either over or fully exploited
- Illegal fish catch is estimated at between 11 and 26 million tonnes annually and costs the global economy up to US\$23.5 billion every year
- In West Africa, 37% of seafood catch is illegal, costing the region over US\$1 billion every year

**Context**

Our oceans cover 70% of the planet. They are a primary source of food for 3.5 billion people around the world. Yet 'pirate' fishing has pushed our oceans to the brink and 90% of global fisheries are now classified as over or fully exploited. Operating outside the law, pirate fleets fish without licenses, in protected and reserved areas and using banned fishing gears. They pillage our oceans, stealing food from the mouths of the world's poorest people, and decimating global fish stocks, putting food security at risk for years to come. In West Africa, small-scale and artisanal fishers are powerless to stop the Asian and European-owned fishing fleets, but through EJF's community monitoring, they are working to take back control of their oceans.

**2016 successes:**

**Expanding vessel monitoring in West Africa and beyond**

Beginning in Sierra Leone in 2011 with one vessel and one fisherman, EJF's Fisheries Information Network (FIN) has grown into a project that is able to reliably collect evidence of pirate fishing across the whole of West Africa and provide accurate information on vessel movements across the whole coastline. In 2016, EJF expanded its FIN operations in Cote d'Ivoire, where we now have an informant network covering six localities. We also continued the expansion of the network outside of West Africa, into South East Asia, the Indian Ocean and the Western Central Pacific, building capacity among coastal communities internationally to fight back against the unscrupulous operators that put their livelihoods and their lives at risk.



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**Closing the gates to illegal fish**

Through a mix of on-the-ground surveillance and satellite monitoring, EJF is able to provide robust evidence of illegal fishing, and its impact on local fishing communities. The evidence EJF was able to collect throughout 2016 allowed us to report on the illegal fishing activity of 26 vessels, relaying that information to 11 countries - including coastal, port and flag States, and the European Union. Our evidence led to official investigations, vessels being de-listed and fined and criminal cases being opened against the owners of pirate vessels.

In Korea, for example, an EJF investigation into two of the country's trawlers - that had been re-flagged to other states and were fishing illegally in West Africa - helped the Korean Ministry of Oceans and Fisheries to successfully reject the containers and block the illegal fish from entering the market. The investigation also triggered a decision by the Korean Government to adopt a catch certificate scheme for high-risk species from West Africa, ensuring illegal fish is better tracked and identified before reaching the national market. It also looked to enact new legislation to penalise distributors of illegal fish, setting a maximum sentence of two-years in prison or fines of up to US\$20,000 for anyone caught selling illegal fish products.

**Increasing enforcement against illegal fishing activities**

In 2016 EJF helped push the Government of Côte d'Ivoire to create a Fisheries Enforcement Unit - comprised of the Directorate of Fishing and Aquaculture (Direction de l'Aquaculture et des Pêches), the Navy and the Marine Police - to combat illegal fishing. Under this new formation, the Navy began regular patrols of the country's Inshore Exclusion Zone and Exclusive Economic Zone, leading to a decrease in illegal fishing activities by industrial vessels.

EJF also helped to successfully push Korea and Thailand to ratify the FAO's 2009 Port State Measures Agreement; aimed at preventing, deterring and eliminating illegal fishing through the adoption of robust measures on foreign vessels seeking entry into ports. The government of Korea also carried out research into new regulations to help streamline the Agreement into its domestic law, and advance its existing policies further.

**Helping develop a regional approach to illegal fishing**

Understanding that the challenge of illegal fishing does not stop at national borders, EJF partnered with WWF and the South Korean Ministry of Oceans and Fisheries in November 2016, to host a regional conference on ensuring ocean sustainability. The conference brought together high-level officials from countries including Korea, Thailand, Indonesia, Cambodia and Sri Lanka as well as representatives from the EU, US and international organisations including the UN Food and Agriculture Organization and the North Pacific Fisheries Commission. The event saw positive steps taken towards establishing an open dialogue between Asian States and building a regional approach to combating illegal fishing.

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##### **Engaging with industry to combat pirate fishing**

EJF continues to work with business and industry to promote sustainable seafood supply chains and leverage action against unscrupulous fishing practices. Following the success of our 2015 *Advisory Note on IUU Fishing* for UK retailers, EJF partnered with WWF and French retailer Carrefour in 2016 to produce a briefing for French businesses and further spreading industry engagement in the fight to eradicate illegal fish from European plates. The note was launched at an event in Paris in November 2016 where it was presented to French industry, retailers and policymakers.

##### **Supporting the EU in its fight against illegal fishing**

As part of the coalition with WWF, Pew and Oceana, EJF continues to support the implementation of the EU's Regulation to combat illegal fishing. In 2016, the coalition turned its attention to the EU's own distant water fleet and strong efforts to raise awareness of the issue led to support from the EU Parliament, Commission and Council for strong reforms of this fleet. The proposed reforms - to be discussed throughout 2017 - included the creation an ambitious public database of vessels to improve transparency of where the EU's fleet of 23,000+ vessels are fishing.

By continuing to provide irrefutable evidence of pirate fishing, EJF also furthered its support for the coalition's work helping the EU implement its carding system. The carding process aims to drive action on pirate fishing by offering sanctions for inaction, and rewards (i.e. having a card removed) for positive steps taken. In 2016, the EU gave "yellow card" warnings to Kiribati, Sierra Leone and Trinidad and Tobago, while upholding its "yellow card" for Thailand. It lifted its warning for Sri Lanka, after improvements were made in the country's fisheries. In 2016, the coalition also held a workshop with industry stakeholders on how they can engage in the carding process and prepared guidance for countries on the reforms needed to avoid receiving a 'Yellow' or 'Red' card from the European Union.

##### **Pushing for greater action against illegal fish imports in Germany**

Calling for a harmonised approach to the EU's regulation the coalition also worked in 2016 to expose those European countries not pulling their weight in the fight against illegal fishing. In a first of its kind legal opinion, commissioned by the coalition to examine a member state's obligations, Germany was revealed to be in breach of the regulation. The legal opinion was presented to the German Federal Ministry of Food and Agriculture and with officials at the European Commission, and was used to push for more ambitious action in both Germany and wider across the European Union.

##### **Aiding the eradication of illegal fishing in Liberia's Inshore Exclusion Zone**

EJF has been working to combat illegal fishing in Liberia since 2011 and in 2016 we were able to fully resume our work in the country following the Ebola outbreak. Since the project's inception, EJF's work building sustainable fisheries and eradicating illegal trawlers has seen huge successes, with a noticeable decline in trawlers fishing within the country's exclusion zone, and with artisanal fishers reporting a higher catch and higher income.

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**Investigating pirate fishing vessels from China**

EJF collaborated with Skytruth in 2016 to track the movements of around 15 Chinese fishing vessels and reefers that appeared to be broadcasting false coordinates in West Africa. Our investigation into these vessels uncovered and exposed the widespread illegal fishing and overexploitation carried out by these vessels. Our examination also uncovered the common use of 're-flagging' by Chinese vessels. Chinese crews and captains were carrying the flags of Ghana and Côte d'Ivoire to allow them to fish in the West African states' waters. With both of these countries facing drastically falling fish stocks, these vessels put even greater pressure on the region's already depleted oceans.

**What's next?**

In 2017, EJF will continue to strengthen its work in West Africa, re-bolstering its work in Liberia and expanding its network in Ghana, in order to further empower local fishers to build resilience, share knowledge and inspire action to protect communities and environments from the threat of pirate fishing. We will continue to document the abuses of the illegal fishing industry and use the evidence we gather at a local level to drive change nationally, regionally and internationally.

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**SLAVERY AT SEA: Combatting human rights abuses in the Thai seafood sector**

***Goal***

*To end illegal fishing and slavery in Thailand's fisheries*

***Our approach***

*EJF continues to use in-depth field research and investigations to expose pirate fishing, slavery and human rights violations within Thailand's seafood sector. We continue to work in Thailand to ensure the full implementation of the Thai Government's fisheries reforms, to highlight continued gaps and to ensure it is able to address the interconnected issues of illegal fishing practices and the widespread use of slavery at sea.*

***Our success***

*With unprecedented access to the Thai Government's actions to prevent illegal fishing, EJF has been given a front row seat to the country's reform process, being able to assess the gaps and push for further action on the interlinked abuses of pirate fishing and human trafficking.*

**In numbers**

- There are 4.5 million migrant workers reported in Thailand. 90% of workers on Thai boats are migrants.
- In October 2016, Thailand's fishing fleet stood at over 38,800 vessels - well above sustainable levels.
- Catch per unit effort (CPUE) - the amount of fish caught in one hour of fishing effort - has fallen by 75% and 93% in the Andaman Sea and Gulf of Thailand respectively since the 1960s
- Thailand's fishing industry is worth over US\$5.5 billion.

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##### **Tracing Thailand's seafood slavery to Cambodian waters**

Following on from the success of EJP's investigations and ground-breaking reports - *Slavery at Sea*, *Pirates and Slaves* and *Thailand's Seafood Slaves* - staff went back to the region in 2016 to conduct a follow-up investigation, which revealed many companies exporting their illegal fishing practices in to Cambodian waters. EJP documented the methods used by Thai fishing vessels to circumvent the strict illegal fishing reforms enacted in Thailand, with vessels fishing in Cambodian waters, landing catch at Cambodian ports and transporting it back to Thailand via trucks. This has meant illegal and slave-tainted fish continues to enter international supply chains.

##### **Working to strengthen illegal fishing inspections in Thailand**

In 2016, EJP continued to engage closely with the Royal Thai Government to create a lasting impact and build an environmentally sustainable and ethical fishing industry. Staff have been working with the Thai Command Centre for Combating Illegal Fishing, the Royal Thai Navy, the Department of Fisheries and other agencies, holding training sessions on effective vessel monitoring. Through EJP's 'trainer of trainers' model, the trainings that the organisation has provided and the skills learnt can be relayed to staff in Thailand's regional centres. Through this work, we have been granted unprecedented access to a wealth of valuable data on inspection procedures and vessel monitoring, further helping to guide EJP's investigations and to provide detailed recommendations for further reforms in the Thai fishing sector.

EJP is also working to ensure better protection of migrant workers and, in 2016, we produced *Conducting Interviews with migrant workers* guides and distributed them among inspection centres, patrol vessel crew and government agencies. As part of its training programme EJP aims to teach inspectors 'soft skills' for identifying potential human trafficking victims and improve the relationship between migrant workers, fishers and inspection teams.

##### **Working with the Thai Government for lasting change**

In April 2016, EJP met with Thai Deputy Prime Minister General Prawit Wongsuwan to discuss on-going illegal fishing and labour issues in the fisheries sector, sharing detailed recommendations on how the country could address continuing problems. A second meeting in October of that year aimed to further discuss shortcomings identified in EJP's 2016 investigations. Key to EJP's recommendations are reforms of the country's labour law and the implementation of the International Labour Organisation's (ILO) Conventions C87 and C98, and convention C188 – specifically focused on workers in the fishing sector. All of these reforms will be vital if the government is serious about addressing human rights abuses in the seafood sector.

##### **Engaging industry to tackle Thailand's seafood slavery**

EJP continued its work as a member of the Sustainable Seafood Taskforce in 2016, bringing together major Thai and international industry, producers, retailers and other stakeholders to develop and help implement solutions to addressing labour and human rights abuses in supply chains. EJP also organised a high-profile panel discussion at February 2016's Seaweb Seafood Summit focusing on illegal fishing and slavery in seafood supply chains. This discussion was attended by the Thai Minister of Labour and resulted in senior level, political commitments to improve the situation in Thailand.

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With EJF's reputation for high quality work combating slavery at sea in the Thai fishing sector, the organisation was invited to join a high-profile meeting on safe labour migration hosted by the Royal Thai Government. The event brought together stakeholders from countries across the region, including Cambodia, Laos, Myanmar and Vietnam, and aimed to find solutions to trafficking issues in the seafood industry.

EJF also drew on its experience working in Thailand and with international businesses to promote the implementation of the UK Modern Slavery Act. Focusing on transparency in supply chains, EJF reviewed statements by UK businesses under the act, and provided advice to the UK Joint Human Rights Committee on the effectiveness of reporting as a means of holding businesses to account. We continue to push transparency as a key focus of our advocacy work both in the UK, and other countries such as Germany, helping to provide consumers with the information they need to be able to make informed buying choices.

#### **What's next?**

In 2017, EJF will release its latest report on slave labour in Thailand's seafood sector, focusing on the methods fishing vessels are using to circumvent the country's fisheries reforms by exporting their pirate fishing methods to Cambodia. We will continue to work within Thailand to combat the ongoing slavery epidemic and broaden our scope across Asia, using our experience in Thailand to combat human rights abuses across the region.

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### **PROTECTING BIODIVERSITY: Ending the threat illegal fishing poses to marine life**

#### ***Goal***

*To protect marine biodiversity from the devastating impacts of pirate fishing for the ecosystems, wildlife and people that depend on them.*

#### ***Our approach***

*We work with local communities in West Africa, empowering them to document and expose the pirate fishing techniques that threaten vital marine biodiversity and habitats. We aim to create a new generation of ocean defenders that understand the vital role that ocean species - many of which face extinction - play for both our ocean ecosystems and their own communities, and to protect the varied and magnificent wildlife that call our oceans home.*

#### ***Our success***

*EJF is engaging local communities in Liberia and Ghana to showcase the value of endangered marine life and building communities of ocean defenders to protect them.*

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#### **Context**

90% of all living biomass live in our oceans - everything from the largest animal to ever live to the smallest bacteria. West Africa's rich coastal waters are a haven for wildlife, including turtles, dolphins and sharks. But overfishing and destructive pirate fishing techniques are changing the very nature of our oceans and putting its vast and varied biodiversity at risk. Trawlers and other disastrous fishing practices – such as unsustainable fishing gears and illegal dynamite fishing indiscriminately target everything in their path. Meanwhile decades of overfishing has led to the targeting of megafauna including sharks and rays, and the poaching of turtles and their eggs by local communities. Failing to protect our ocean ecosystems has a downward spiral – putting food security and livelihoods at risk and driving wider environmental destruction.

#### **In numbers:**

- Illegal fishing threatens 85% of fish stocks, including threatened marine and coastal species such as sharks, seabirds and turtles.
- As much as 75% of the catch from a bottom-trawler vessel is dumped - dead or dying - back into the ocean as bycatch.
- Six species of sea turtle once nested on Ghana's beaches; now just three remain.
- 90% of the world's large ocean species - like cod, halibut and swordfish - have been lost since the 1950s.

#### **2016 successes:**

##### **Protecting Liberia's sharks and rays**

In 2016, EJF was able to move back into Liberia to resume its monitoring of marine life being landed at West Point near Monrovia. The targeting of (often endangered) shark species is widespread across West Africa and puts the future of these creatures at risk. By collecting data of the marine life - including at risk sharks and rays - being landed at ports in Liberia, EJF has been able to highlight the gaps in monitoring of these species and the lack of legal measures in place to protect them. We aim to use this as a basis to create a programme of investigations into the catching of these species, raise public awareness of their plight and advocate for a National Plan of Action to protect sharks and rays across the country.

##### **Combating turtle poaching across West Africa**

Turtle poaching is a growing problem across West Africa. Overfishing and illegal 'pirate' fishing put turtle species at risk of being caught in nets as bycatch, while those who make it to shore are at risk from poachers who - faced with declining fish stocks and income sources - kill them, and sell their meat for food, along with their eggs. The sheer size of some of these turtles - the female leatherback turtles can weigh over 700 kg - means they can easily be captured and killed, and EJF is working in Liberia and Ghana to help local communities understand the true value of these species and to protect them from the threat of poachers as they come onshore to nest.

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In Liberia EJJ worked to create a project in Grand Cesc, in the southern region of the country, where we enlisted local people to help run night patrols to identify and stop poachers in their tracks. EJJ also worked on the beaches of Ghana's Keta region, to boost sea turtle conservation, help local community members organise night patrols and motivate volunteers to take part.

**What's next?**

EJJ will continue to work in West Africa to protect ocean species and build communities of ocean defenders. We will continue to use video to document the poaching and trade of sharks in Liberia and leverage urgent government support for legal protections for these threatened species. We will also use video to help inspire action to promote and secure legal, equitable and sustainable fisheries for coastal communities in Ghana, harnessing local strengths and supporting individuals and communities on the frontline of marine destruction to lead on protecting their natural world.

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**Protecting Climate Refugees**

***Goal***

*Secure international legal protection for climate refugees.*

***Our approach***

*To highlight the human dimension of climate change using powerful films and testimonies to create a strong, cross-sectoral constituency for change.*

**Context**

EJJ aims to show the human rights impact of climate change and bring greater day-to-day relevance to a target audience of policy makers and decision takers within business and media. Our conviction is that there is a pressing need to develop a clear response to climate migration and propose legal mechanisms to protect climate refugees. Alongside this, we promote measures that must be urgently adopted if we are to avoid the worst impacts of climate change on human rights and development.

**In numbers:**

- Around 27 million people are displaced by climate- and weather- related disasters each year - that's more than Australia's entire population.
- NATO stated in 2015 that climate change is a significant security threat and 'Its Bite Is Already Being Felt'.
- The 2016 Global Risks Report by the World Economic Forum concluded that forced migration and climate change are the biggest risks for the global economy.

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**Our action**

- **EJF is working to document the** role of climate change as a 'threat multiplier' and one of the root causes behind the conflict in Syria and a growing threat to global security.
- Working extensively to try and build the public perception and support for the issues, using filmed interviews and new campaign reports based on investigations and interviews with climate refugees in Africa.

**What's next?**

- We will gather filmed interviews with key military experts who support the need to take action against climate change and we will launch a ground-breaking film and report highlighting the risks to global security from unchecked climate change.
- We will collaborate with internationally renowned artists to create a unique art project to raise funds and awareness for the campaign goals.
- We will launch an innovative project to offset our organisational carbon footprint, inspiring others to go "carbon neutral". In 2016, EJF secured a grant from The Waterloo Foundation to purchase a woodland that will serve as our UK carbon offset, alongside providing ecosystem benefits, including to bees and other pollinators. It will provide a focal point and reminder for the essential need to reduce our own carbon emissions and support renewable energies.

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**COMMUNICATIONS: Building a public movement for environmental protection**

At EJF, we understand that real, lasting change will require a global movement; people coming together to demand that our leaders and decision makers take action, and taking action themselves for a more just and sustainable future. Building on our strengths of uncovering and documenting environmental injustices, giving local and marginalised communities a voice and shining the spotlight on 'under the radar' issues, we aim to provide a compelling story of a better, fairer, more sustainable world.

**Creating award-winning films in the fight against environmental injustice**

Film is one of the most powerful tools available to us as campaigners, transcending linguistic and cultural boundaries and providing irrefutable evidence of destruction and abuse. EJF continues to expand its technological capacity and the scope of its video productions. At-sea investigations continue to underpin our advocacy work in West Africa, while aerial footage, captured from drones, has allowed us to take our investigative filming to the sky, helping to inform, shape and expand our investigations. In 2016, EJF was able to use hidden cameras to provide irrefutable evidence of fisheries crime and human rights abuses at sea, while we were also able to take our documentation to new depths, using underwater filming to identify and document the impacts of illegal fishing methods - including dynamite fishing, fish traps and illegal trawling - in Cambodian waters.



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Our documentary films continued to have impact in 2016. Our film *Thailand's Seafood Slaves* won Best Short Film at the British Documentary Film Festival and an Award of Merit Special Mention at the Impact Docs Awards and was shortlisted for countless other awards, including the BLUE OCEAN Film Festival and the One World Media Awards.

**Boosting public engagement through photography**

In 2016, EJF also took its photography production to the next level, producing a documentary photography exhibition which was shown at the London office of the Guardian newspaper. Entitled *Protecting People and Planet* the exhibition brought together EJF's photography from across our campaigns, highlighting both the human and natural impacts of environmental destruction.

**A new website for the Bees**

For the past 4 years, EJF has worked closely with a coalition of like-minded UK NGOs which bring their diverse expertise and skills to a nationwide campaign to protect bees and other pollinators. EJF has coordinated the coalition and in 2016, we designed a dedicated website to show our united and shared approach to protecting pollinators, including our support for a continued ban on neonicotinoid pesticides.

**A new look for ejfoundation.org**

2016 saw EJF begin a digital transformation of our work. Understanding the power of digital communications in engaging new audiences and telling compelling stories, we aim to revamp our online presence, bringing it into the digital era. By investing in our digital platforms, we will provide a space to highlight our core campaign strengths - showcasing our undercover investigations and films - while continuing to find ever more creative means to communicate environmental injustices to the world and take the fight to new audiences. In 2016 we worked to ensure the highest levels of branding and communications across all of our channels and to further invest in digital campaigning platforms to break through an increasingly crowded online and media space. By doing so we hope to provide new access points for people to engage in EJF campaigns.

**What's next?**

In 2017, EJF will continue to boost public engagement in our campaigns, re-launching our public communications channels and bringing our online presence fully into the digital era. A new website will provide a visual hub for EJF's campaigns, while our email and social media channels will also be refreshed to better engage our audience in the digital world. At the same time EJF will remain true to its core principles, and will continue to use film to tell the story of the environmental and human rights defenders we work with across the globe.

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**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

**Our vision for the future**

2016 marked EJF's 15th year investigating environmental injustices and campaigning to protect the human rights of the world's most vulnerable and marginalised. Built on a simple but powerful message that environmental security is a fundamental human right, and that we all depend on our natural world for our lives and livelihoods, EJF remains on the cutting edge of the fight to protect people and planet.

2016 was a big year for EJF's Oceans Campaign. We were able to grow and deepen our work to defend the world's oceans and those that rely on them for their food and livelihoods, enacting positive action across Europe, Asia and West Africa. In 2017, we will build on this success, further deepening our work to combat illegal fishing, expanding our community surveillance work into new territories and countries and continuing to engage with decision makers at the highest levels of government and business to tackle pirate fishing practices, protect local communities and end the use of slavery at sea. We will continue to promote regional collaboration on the issue and push for a truly global approach to illegal fishing.

2017 will also see EJF further broaden its work to protect people and planet. We will build on the success of our Oceans Campaign, re-doubling our efforts in our other campaign areas; pesticides and climate change.

Climate change is the greatest threat facing our planet today. Rising temperatures and changing weather patterns reduce crop yields, disrupt water supplies and increase the spread of disease. Climate change puts every aspect of our lives at risk and it is the poorest and most vulnerable who are being hit fastest and hardest by the world's carbon addiction. Climate change has already been linked to the Arab Spring, the war in Syria, and the Boko Haram terrorist insurgency - all of which have been driving factors in the current refugee crisis witnessed across Europe - our changing climate is forcing people from their homes and threatening ever greater political and social unrest. In 2017, EJF will refocus its work protecting those people forced to flee their homes because of climate change; campaigning for international protection for current and future climate change refugees.

Globally, we continue to pillage our oceans, uproot our vital forests and poison our atmosphere with ever-growing levels of greenhouse gas emissions, and failing to take urgent action to reverse these trends will see our world become unrecognisable in a matter of decades. It has never been more important to stand up to protect our shared planet, but as environmental risks rise, many communities are finding their voice in the fight for a better world.

Inspired by the positive examples of human endurance and passion, we will go into 2017 ready to go to the ends of the earth to deliver our pledge to end environmental injustice and protect our shared world for both people and planet. We will continue to work for the world's poorest, most vulnerable and marginalised, to end the environmental injustices that threaten their well-being, protect biodiversity and safeguard the natural world that underpins our very way of life.

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

**E. Structure and Governance**

**Board of Trustees:**

Anne Burley  
Rachel Inman  
Andrew Kalman  
Steve McIvor

**Structure, governance & management**

Environmental Justice Foundation charitable trust (EJFct) was established under a Deed of Trust dated 29<sup>th</sup> June 2000, which established the Objects and Powers. EJFct became a registered charity on 20<sup>th</sup> August 2001, charity number 1088128 in England and Wales.

The trustees who served during the year and up to the date of the report are: Anne Burley, Rachel Inman, Andrew Kalman, Steve McIvor.

The trustees have no beneficial interest in the charity and none received any remuneration during the period.

Trustees have the power to appoint new members onto the Board, each serving a rolling 3-year term and may be re-elected. Appointments are ratified in accordance with the charity's Trust Deed.

The Trustees have the power to invest the charity's money in investments that they consider to be like-minded organisations in the furtherance of the charity's aims and objectives.

By the end of the financial period, EJFct employed **14** staff members in the UK. Other staff are based in South Korea, Ghana, Liberia, Cote d'Ivoire, Sierra Leone, Spain and Germany.

**Public Benefit**

The Trustees confirm that reference has been made to the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives, activities and in planning future activities.

The charity's activities provide public benefit through research, awareness-raising and education in the areas of human rights and development and the protection of the natural environment. The results of this work are made available to the public through reports, films, press releases, and other briefing documents in various media and online, promoted by a commitment to open access wherever possible.

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

**Risk Factors and Management**

The Trustees, Directors and senior staff members actively review and manage risk with the utmost professionalism and responsible approach. Together they assess the types of risk that the charity could face, their potential impact and the likelihood of occurrence, and they confirm that systems have been established so that the necessary steps can be taken to manage any such risks. The highest levels of governance and in particular financial controls are implemented and comply with or exceed recommended best practice.

Both the recommendations in the 2014 Organisational Review and other needs identified have resulted in measures:

- To address succession planning, retention of staff and the strengthening of the senior management team with the appointment of two new deputy directors.
- To ensure continued good financial governance with the appointment of a Finance Manager and a review of systems relating to payments and approvals to ensure that these remain sufficient in a growing organisation.
- To diversify income streams and build the unrestricted income.
- To build EJF's profile and 'brand', including through enhanced use of film, investigations, website redesign and enhanced use of digital campaigning tools.

Safety and security for employees continues to be a high priority with measures including targeted training, equipment and support provided to those working in areas considered to carry risk, particularly in regard to field travel and investigations. A detailed risk and security assessment is undertaken by staff members prior to any travel that could potentially involve risk to personal security, safety or health.

**Reserves policy**

A minimum cash reserve of £300,000 – representing a minimum of 3 months operating costs – will be held by the charity during the subsequent period (Jan – Dec 2017) in order to ensure that commitments to projects and staff can be maintained. As EJF grows, a regular review of expenditures and the ensuing need for the reserves policy to be increased will take place. At the year end the Unrestricted Reserves amount to £102,125.

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

**Financial Review**

The charity's finances are overseen by the Trustee Board. A statement of Financial Activities has been prepared for the full year. This statement shows income for 2016 was £2,268,743 an increase of 31% (from £1,728,054) in 2015. Expenditure totalled £1,960,933 in 2016 compared to £1,489,902 in 2015.

The Trustees have committed to expand the unrestricted income to support the core costs and development of the charity and to ensure the maintenance of a reserve of £300,000.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

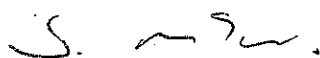
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 13<sup>th</sup> July 2017.



— A. BURLEY (Trustee) —

S. MCIVOR (TRUSTEE)

## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF**

### **THE ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

We have audited the financial statements of The Environmental Justice Foundation Charitable Trust for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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 auditors' 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.

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities set out on page four, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2016 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.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

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

*Knox Cropper*

Knox Cropper  
8/9 Well Court  
London, EC4M 9DN

Chartered Accountants  
Registered Auditors

13<sup>th</sup> July 2017

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

	Notes	Restricted £	Unrestricted general £	Unrestricted designated £	Total 2016 £	Total 2015 £
<b>INCOME FROM:</b>						
Grants and donations	2	2,049,929	175,918	-	2,225,847	1,696,405
Charitable activities		6,747	3,647	-	10,394	25,370
Other trading activities		-	31,718	-	31,718	5,530
Investments	3	-	784	-	784	749
Other income		-	-	-	-	-
<b>Total</b>		<b>2,056,676</b>	<b>212,067</b>	<b>-</b>	<b>2,268,743</b>	<b>1,728,054</b>
<b>EXPENDITURE ON:</b>						
Raising funds	4	-	20,211	-	20,211	20,511
Charitable activities	5	1,919,934	20,788	-	1,940,722	1,469,391
<b>Total</b>		<b>1,919,934</b>	<b>40,999</b>	<b>-</b>	<b>1,960,933</b>	<b>1,489,902</b>
<b>Net gains/(losses) on investments</b>		-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>136,742</b>	<b>171,068</b>	<b>-</b>	<b>307,810</b>	<b>238,152</b>
Transfers between funds	13	6,168	(6,168)	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>142,910</b>	<b>164,900</b>	<b>-</b>	<b>307,810</b>	<b>238,152</b>
Balances brought forward at 1 January		973,323	(75,708)	12,933	910,548	672,396
<b>BALANCES CARRIED FORWARD</b>		<b>1,116,233</b>	<b>89,192</b>	<b>12,933</b>	<b>1,218,358</b>	<b>910,548</b>
<b>AT 31 DECEMBER</b>						

The notes form part of these financial statements.

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST****BALANCE SHEET****AS AT 31<sup>ST</sup> DECEMBER 2016**

	Notes	£	2016	£	£	2015	£
<b>Fixed Assets</b>							
Social Investment	9			5,000			
Tangible Assets	10			95,025			109,945
<b>Current Assets</b>							
Stock			7,102			5,192	
Debtors	11		77,534			47,459	
Cash at bank and in hand			1,642,246			787,785	
			<u>1,726,882</u>			<u>840,436</u>	
<b>Creditors: Amounts falling due within one year</b>	12		<u>(608,549)</u>			<u>(39,833)</u>	
<b>Net Current Assets</b>				1,118,333			800,603
<b>Total Assets Less Current Liabilities</b>				<u>1,218,358</u>			<u>910,548</u>
<b>FUNDS</b>							
Restricted Funds	13			1,116,233			973,323
Unrestricted general				89,192			(75,708)
Unrestricted designated	14			<u>12,933</u>			<u>12,933</u>
<b>Total Funds</b>				<u>1,218,358</u>			<u>910,548</u>

The accounts were approved by the Trustees on 13<sup>th</sup> July 2017 and signed on its behalf by:-

← A. BURLEY  
Trustee

S. McIVOR

S. MCIVOR (TRUSTEE)

The notes form part of these financial statements.



**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST****STATEMENT OF CASH FLOW****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by/(used in) operating activities</b>	<u>870,947</u>	<u>293,697</u>
<b>Cash flows from investing activities:</b>		
Dividends and interest from investments	-	-
Purchase of property, plant and equipment	(11,486)	(9,814)
Proceeds from sale of investments	-	-
Purchase of investments	(5,000)	-
<b>Net cash provided by/(used in) investing activities</b>	<u>(16,486)</u>	<u>(9,814)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	854,461	283,882
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>787,785</u>	<u>503,903</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>1,642,246</u>	<u>787,785</u>

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

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for the reporting period	307,810	238,152
Depreciation charges	26,406	20,733
(Gains)/losses on investments	-	-
Dividends and interest from investments	-	-
(Increase)/decrease in debtors	(30,075)	17,398
Increase/(decrease) in creditors	568,716	16,389
(Increase)/decrease in stock	(1,910)	1,025
<b>Net cash provided by/(used in) operating activities</b>	<u>870,947</u>	<u>293,697</u>

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

**NOTES TO THE FINANCIAL ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

**1. ACCOUNTING POLICIES**

**1.1 Basis of Preparation of Accounts**

The financial statements have been prepared in accordance with Financial Reporting Standard 102 and the Charities SORP (FRS102) and in compliance with the Charities Act 2011. The charity is a public benefit entity as defined by FRS102.

**1.2 Incoming Resources**

The incoming resources of the charity have been recognised when they are receivable.

**1.3 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

Boat – over 10 years

**1.4 Support Costs**

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

**1.6 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 profit and loss.

**2. GRANTS AND DONATIONS**

	<b>2016</b>	<b>2015</b>
	£	£
Grants and Donations	2,225,847	1,696,405
	<u>2,225,847</u>	<u>1,696,405</u>

**3. INVESTMENT INCOME**

	<b>2016</b>	<b>2015</b>
	£	£
Interest Receivable	784	749
	<u>784</u>	<u>749</u>

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016****4. RAISING FUNDS**

	<b>2016</b>	<b>2015</b>
	£	£
Direct Costs	19,507	13,567
Support	704	6,944
	<u>20,211</u>	<u>20,511</u>

**5. PROJECT COSTS**

	<b>2016</b>	<b>2015</b>
	£	£
<b>Oceans Campaign</b> (Protecting wildlife and people by ending catching and illegal fishing)		
Direct Project Costs	1,676,817	1,093,508
Support Costs	60,485	103,261
	<u>1,737,302</u>	<u>1,196,769</u>
<b>Ethical Cotton Project</b> (Campaigning for Sustainable and Fairly-Traded Cotton)		
T-Shirts Costs	3,114	1,434
Support Costs	112	-
	<u>3,226</u>	<u>1,434</u>
<b>Climate Refugees</b>		
Direct Project Costs	17,074	10,312
Support Costs	616	974
	<u>17,690</u>	<u>11,286</u>
<b>Human Trafficking</b>		
Direct Project Costs	98,341	158,005
Support Costs	3,547	14,921
	<u>101,888</u>	<u>172,926</u>
<b>Communication Project</b>		
Direct Project Costs	43,957	41,064
Support Costs	1,586	3,878
	<u>45,543</u>	<u>44,942</u>
<b>Bees Project</b>		
Direct Project Costs	16,901	20,760
Support Costs	610	1,960
	<u>17,511</u>	<u>22,720</u>
<b>Governance costs</b>		
Audit fee	3,866	3,690
Salaries	13,085	8,680
Support	611	6,944
	<u>17,562</u>	<u>19,314</u>
	<u>1,940,722</u>	<u>1,469,391</u>

During the 2016 a greater proportion was charged to Projects based on the Direct costs in accordance with the terms of the grants.

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016****6. SUPPORT COSTS**

	<b>2016</b>	<b>2015</b>
	£	£
Salaries, NI and Pension Costs	33,955	46,712
Insurance/Rent	9,534	33,042
Utilities	2,892	2,849
Repairs and Maintenance	-	5,800
Telephone, Fax and Website	2,230	10,066
Consultancy and Professional Costs	-	5,441
Recruitment costs	187	1,230
Office Supplies	1,924	2,744
General Expenses	1,156	1,090
Project Graphic Design	-	-
Film/ computer/ photo equipment	-	118
Accountancy Fees	3,368	-
Health and travel insurance (BUPA ex)	-	8,619
Bank Charges	1,593	438
Depreciation	11,432	20,733
	<u>68,271</u>	<u>138,882</u>
<b>Allocated to:</b>		
Fundraising	704	6,944
Project Costs	66,956	124,994
Governance	611	6,944
	<u>68,271</u>	<u>138,882</u>

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

**7. TRUSTEES**

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

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

**8. EMPLOYEES**

**Number of Employees**

There was an average number of 14 employees working in the UK. Additionally 15 members of staff in Sierra Leone, Liberia, Cote d'Ivoire, Ghana, Germany, Spain and Korea are paid locally.

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Employment Costs</b>		
Wages and Salaries	434,483	432,297
Social Security Costs	43,861	42,697
Other Pension Costs	46,977	14,695
Overseas salaries	202,139	266,155
	<u>727,460</u>	<u>755,844</u>

There were no employees whose annual emoluments were £60,000 or more (2015: £Nil). Pension costs represent payments to employees' personal pension scheme.

Senior Management comprises two Directors of Operations. The total emoluments paid to Senior Management in the year amounted to £145,033.

**9. SOCIAL INVESTMENT**

During 2016 EJF Trust purchased 5,000 shares at par value in a new Welsh Wind Co-op, Awel. Awel is a Community Benefit Society running two wind turbines north of Swansea.

**10. TANGIBLE FIXED ASSETS**

	<b>Computers and Cameras</b>	<b>Boat</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 <sup>st</sup> January 2016	88,800	149,738	238,538
Additions	11,486	-	11,486
Disposals	-	-	-
At 31 <sup>st</sup> December 2016	<u>100,286</u>	<u>149,738</u>	<u>250,024</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> January 2016	60,246	68,347	128,593
Charge for the year	11,432	14,974	26,406
At 31 <sup>st</sup> December 2016	<u>71,678</u>	<u>83,321</u>	<u>154,999</u>
<b>Net Book Value</b>			
At 31 <sup>st</sup> December 2016	<u>28,608</u>	<u>66,417</u>	<u>95,025</u>
At 31 <sup>st</sup> December 2015	<u>28,554</u>	<u>81,391</u>	<u>109,945</u>

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016**

**11. DEBTORS**

	<b>2016</b>	<b>2015</b>
	£	£
Partners advances	47,154	23,152
Other debtors and prepayments	30,380	24,307
	<u>77,534</u>	<u>47,459</u>

EJF Charitable Trust is the grant administrator for the O5 Project. EJF CT advances funds to each partner according to an agreed schedule.

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2016</b>	<b>2015</b>
	£	£
Deferred income	456,005	-
Accruals	152,544	39,833
	<u>608,549</u>	<u>39,833</u>

Deferred income represents an EU grant to fund a 3 years project in Ghana. The project starts on 2<sup>nd</sup> January 2017.

**13. RESTRICTED RESERVES**

	<b>Balance 1<sup>st</sup> January 2016</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer s</b>	<b>Balance 31<sup>st</sup> December 2016</b>
	£	£	£	£	£
Oceans Project	945,990	1,660,811	(1,737,302)	-	869,499
Communications Project	13,5727	39,277	(45,543)	-	7,306
Bees	-	15,272	(17,511)	2,239	-
Human Trafficking Project	-	340,677	(101,888)	-	238,789
Climate Project	13,761	-	(17,690)	3,929	-
Woodland	-	639	(-)	-	639
	<u>973,323</u>	<u>2,056,676</u>	<u>(1,919,934)</u>	<u>6,168</u>	<u>1,116,233</u>

**14. DESIGNATED RESERVES**

	<b>2016</b>	<b>2015</b>
	£	£
At 1 <sup>st</sup> January 2016	12,933	14,010
Transfer (to)/from General Reserve	-	(1,077)
At 31 <sup>st</sup> December 2016	<u>12,933</u>	<u>12,933</u>
Analysis of Designated Reserve		
West Africa Healthcare	<u>12,933</u>	<u>12,933</u>
	<u>12,933</u>	<u>12,933</u>

The Designated Reserves represent funds designated to cover medical costs in West Africa.

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016****15. SPLIT OF ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	100,025	-	100,025
Net Current Assets	2,100	1,116,233	1,118,333
	<u>102,125</u>	<u>1,116,233</u>	<u>1,218,358</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 (EJF Ltd) which is a not-for-profit sister organisation operating from the same premises and sharing certain facilities and resources.

**17. OPERATING LEASES**

	<b>Land and building</b>		<b>Other</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Falling due within one year	57,000	55,000	1,152	1,152
Falling due between one and five years	209,000	236,000	576	1,728
Falling due later than five years	-	30,000	-	-
	<u>266,000</u>	<u>321,000</u>	<u>1,728</u>	<u>2,880</u>

**ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2016****18. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRES BY FRS 102**

	<b>Restricted Funds</b>	<b>Unrestricted general Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Total 2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME FROM</b>				
Legacies and donations	1,655,608	40,797	-	1,696,405
Charitable activities	16,735	8,635	-	25,370
Other trading activities	-	5,530	-	5,530
Investments	-	749	-	749
<b>Total</b>	<b>1,672,343</b>	<b>55,711</b>	<b>-</b>	<b>1,728,054</b>
<b>EXPENDITURE ON</b>				
Raising funds	-	20,511	-	20,511
Charitable activities	1,448,643	20,748	-	1,469,391
<b>Total</b>	<b>1,448,643</b>	<b>41,259</b>	<b>-</b>	<b>1,489,902</b>
<b>Net</b>				
income/(expenditure)	223,700	14,452	-	238,152
Transfers between funds	37,785	(36,708)	(1,077)	-
<b>Net movement in funds</b>	<b>261,485</b>	<b>(22,256)</b>	<b>(1,077)</b>	<b>238,152</b>
Balance brought forward	711,838	(53,452)	14,010	672,396
<b>Balance carried forward</b>	<b>973,323</b>	<b>(75,708)</b>	<b>12,933</b>	<b>910,396</b>