

**ENVIRONMENTAL JUSTICE FOUNDATION
CHARITABLE TRUST**

**TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Registered Charity No 1088128

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

CONTENTS

	Page
LEGAL AND ADMINISTRATIVE INFORMATION	1
TRUSTEES REPORT	2 - 27
INDEPENDENT AUDITORS REPORT	28 – 30
STATEMENT OF FINANCIAL ACTIVITIES	31
BALANCE SHEET	32
STATEMENT OF CASH FLOW	33
NOTES TO THE ACCOUNTS	34 – 42

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31ST DECEMBER 2022

Trustees:

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

Senior Leadership Team

Steve Trent (Founder and CEO)
Juliette Williams (Founder and Director)
Max Schmid (Chief Operating Officer)

Charity Registration Number :

1088128

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ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

The Trustees present their report and accounts for the year ended 31st December 2022.

The Environmental Justice Foundation charitable trust (EJF) is a UK charity (1088128) working internationally to defend our shared human right to a secure natural environment.

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

EJF was established under a Deed of Trust (2000) and became a registered charity in August 2001. The Trustees are collectively responsible for EJF's overall good governance and ensure that the charity fulfils its fiduciary - legal and financial - obligations. The Trustees have no beneficial personal interest in EJF, and none receive any remuneration. The Trustees have the power to appoint and re-elect members onto the Board and invest EJF's funds to meet its aims and objectives. The Trustees meet (a minimum of) twice yearly and host additional ad hoc meetings to address new and emerging issues or opportunities.

The Trustees have delegated all strategic decision-making and operations to the Founding Directors (CEO and Director), supported in the Leadership Team by the COO and the senior management team (SMT). The Directors and SMT are responsible for meeting the institutional and developmental objectives, and the Directors report to the Trustees on finance, oversight, risk management and governance matters.

Headquartered in the UK, EJF is an international organization with a unitary structure headed by EJFct. At the close of 2022, EJF teams are active in Belgium, Brazil, Cameroon, France, Germany, Ghana, Indonesia, Japan, Liberia, The Philippines, Senegal, South Korea, Taiwan, Thailand and the UK.

By the end of 2022, EJF employed 24 staff members in the UK (around one-third of the global total).

EJFct receives virtually all of the income for our international campaigns and projects and monitors and reports on expenditures and impact to maintain clear and effective oversight and deliver cost efficiencies.

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

OBJECTS OF THE CHARITY

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

OUR MISSION AND VISION

EJF's Mission is to Protect People and Planet.

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

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

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

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

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

Our Values

Collaborative and inspiring – we work with all who share our vision.

Courageous, dynamic, and impactful – we know what it takes to make a difference for our natural world.

Open, respectful, and inclusive – our commitment to 'do the right thing' guides everything we do.

Innovative and strategic – we dig out the truth and share it wisely to secure action.

OUR INVESTIGATIONS, CAMPAIGNS AND GRASSROOTS PROGRAMMES

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

Our climate campaign adds our voice to the urgent fight against global heating and to secure legal protection and assistance for climate refugees.

Our programme for environmental defenders provides activist training and the equipment, guidance and support that enables grassroots activists, Indigenous peoples and independent journalists to document threats to the natural world.

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

As a truth-seeking organisation, EJF's investigations, films and photos lie at the very heart of our work to protect people and planet. Our inspirational images of wildlife and wild places generate support for our natural world and our powerful evidence and witness testimonies persuade decision takers to act. And 2022 was no different, with our in-house team working across the globe, commissioning local film makers and finding new ways to create the images that "speak truth to power" and secure environmental justice.

This year our films covered devastating floods and wildfires across Europe and North America and the extreme heat and drought in Asia and Africa. Our film team gained access to Dadaab, the world's second largest refugee camp on Kenya's northern border which is experiencing a renewed influx of refugees fleeing not war this time, but a prolonged and deadly drought that has destroyed food security and livelihoods. We gathered evidence of illegal fishing in the Bay of Biscay and Mediterranean, the Gulf of Guinea and Indian Ocean. And we gathered hundreds of clips of illegal, unsustainable fishing, brutal killing of wildlife and personal testimonies describing the harrowing abuse meted out to migrant labourers forced to work on foreign boats operating across the world. These images and testimonies reached audiences across the world, through both EJF's own publications and leading media platforms such as the BBC, NHK (Japan) and the Financial Times.

OUR ORGANISATION

EJF is an international organization with a unitary structure: headquartered in the UK, we currently have teams in Belgium, Brazil, Cameroon, France, Germany, Ghana, Indonesia, Japan, Liberia, Philippines, Senegal, South Korea, Taiwan, and Thailand. EJF is led by the Founders Steve Trent (CEO) and Juliette Williams, supported by Max Schmid (COO) and a senior leadership overseeing the global team of over 100 staff.

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

In 2022 our charity income stood at £ with an expenditure of £XX on the global activities detailed in this report.

DEFENDING OUR GLOBAL OCEAN

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

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

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

NEW PAGE - ENDING ILLEGAL AND DESTRUCTIVE FISHING

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

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

Illegal fishing happens behind the 'front companies', hidden ownership, dubious identities, and illegitimate flags that make detection, sanction and deterrence almost impossible. For the past decade, EJF has called for changes to the 'architecture' of marine governance that will make fisheries more transparent and fishing industry more accountable. This means governments implementing a suite of measures, such as requiring unique vessel identifiers and vessel monitoring systems, ending the use of flags of convenience, implementing the Port State Measures Agreement to prevent illegally harvested seafood from entering markets, and making information on vessel ownership, licences, and sanctions public.

CURBING ILLEGAL FISHING

Our ocean campaign is global, tracking the seafood trade from fishing grounds and across continents. We work in West Africa, where foreign fleets plunder the rich fishing grounds; in Asian nations that have experienced drastic declines in fish populations, and in Taiwan and South Korea that are both major fishing nations and consuming markets. We work in the EU to leverage the world leading IUU Regulation; and Japan and the US, which together comprise XX% of the global seafood market. In 2022 we also investigated illegal, unsustainable fishing in the Bay of Biscay and in the Mediterranean, the world's most overfished sea.

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

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

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

CASE STUDY BOX: THE ISRAR FLEET - A LUCKY OBSERVATION

As fishing vessels scour the oceans, their voyages can often be tracked by satellite. In 2021, the paths of two vessels caught our attention— their strange, parallel movements didn't look right. This chance observation was the start of a year-long investigation to expose the [Israr fleet](#) of tuna vessels.

The operator controlling this fleet knew how to 'work the system'. The Israr fleet repeatedly changed the flag it was registered to and went 'stateless' for a time, even the vessel names were daubed over with white paint mid-voyage. The fleet met other boats to transfer catch, supplies and possibly even crew. This is often a tactic to cover tracks, 'launder' fish into legal markets and enslave crew by staying away at sea for months.

It took over a year to build a case against the Israr fleet. We worked with authorities in Belize, Saint Vincent and the Grenadines, Brazil, Senegal, Trinidad and Tobago, the USA, France and Oman, all tuna regional fisheries management organizations, the European Commission, INTERPOL and crew members in Mauritius. In December 2021, our efforts paid off: the fleet was blacklisted by the International Commission for the Conservation of Atlantic Tunas and in 2022, the Israr fleet was blacklisted by the Indian Ocean Tuna Commission (IOTC); [Oman - the fleet's flag State - removed the fleet from its registry](#); and [the insurer ended its contract](#). One of the vessels is now reported to be in Pakistan for scrapping.

If the information we painstakingly gathered over the course of the year was routinely and readily shared between governments and other agencies – it would be transformational to marine protection. This is our ambition.

CHINA'S GROWING FISHERIES 'FOOTPRINT' IN WEST AFRICA

"Researchers have little insight into the true scale and breadth of activities of the Chinese fleet, which is the world's biggest. EJF notes estimates ranging from 2,700 vessels in waters around the world to as many as 17,000." 'Devil vessels': China's fishing fleet faces claims of pillage and abuse, Financial Times article on EJF report, The Ever-Widening Net, 5 April 2022

In 2022, our investigations into China's illegal fishing activities resulted in briefings and 'vessel alerts' related to Cameroon, China, Ghana, Guinea, Liberia, Mauritania, Senegal, Sierra Leone, Somalia, The Gambia, and Venezuela (a Venezuelan-flagged vessel operating in African waters). We shared our detailed evidence with coastal nations, the European Commission and Member States, the USA and Japan, and international agencies. Our work led to the arrest, sanction and blacklisting of "pirate" fishing vessels.

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

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

The report was published in April during a high-level EJF webinar that featured Monica Medina, US Assistant Secretary of State as keynote speaker. Our investigations empower decision makers to confront the problem, such as building support for the Biden administration to release Executive Orders on IUU fishing and informing bilateral talks between China and the EU.

Major news coverage included the [Financial Times](#), [Voice of America](#) (VOA) and an opinion piece in [The Hill](#) laying out the implications for US policy.

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

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

In February, we alerted several Indian Ocean countries of four Chinese vessels, owned by the same company, that tried to relocate to Madagascar after being caught fishing illegally in The Gambia. Further investigations revealed the fleet had a history of using forged documents. In March, [Madagascar denied entry to the vessels](#).

GHANA

At least 90% of the 74 trawlers registered in Ghana has Chinese ownership.

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

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

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

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

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

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

CAMEROON

Cameroon's industrial fishing boats operate across West Africa. In 2021, the EU gave Cameroon a 'red card' seafood trade ban for its failures to combat illegal fishing. This gives us the opportunity to leverage much-needed action and an updated legal framework. In 2022, we launched a 3-year project with support from Oceans 5 to support these reforms. Working with the African Marine Mammal Conservation Organization and the Ministry of Livestock, Fisheries and Animal Industries, our collaboration will provide technical support for fisheries transparency, including reducing flags of convenience and publication of vessel license lists and training for enforcement patrols.

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

GRASSROOTS PROTECTION FOR THE OCEAN

In addition to the high-level political advocacy, we train, equip and support communities on the frontlines of environmental damage. In West Africa, we have developed a participatory surveillance programme to help curb illegal fishing and in Ghana, Liberia, Senegal and Cameroon we are rolling-out our DASE smartphone app that enables fishers to capture evidence of illegal fishing. Geotagged photos gathered at sea help to identify, sanction and deter illegal fishing.

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

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

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

'Together we are strong' - Strengthening women's voices in managing and conserving fisheries in Liberia

"Women's voices need to be heard in the fisheries sector. This is why I decided to contest as General Secretary for CMA."

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

We prioritise the involvement of women and marginalised groups in grassroots fisheries management. In Liberia we support the development of collaborative management associations (CMAs) to ensure that communities have a voice in decision-making. In 2022, we drafted the first national CMA policy and strategy to guide the actions that will lead to measurable impact for the ocean.

To engage women, we established Village Savings and Loans Associations (VSLA) for female fishmongers and processors uniting them and building their confidence. The VSLAs encourage regular savings and investments, not only in their trade, but in education, secure, permanent homes and other critical needs. Today, over 600 women are actively involved and keen to have their say in the fisheries management decisions that affect their lives, food security and incomes.

In November, EJF organised the first CMA election involving 23 communities in Grand Bassa. Three women were elected to the CMA board and will have a far greater role in protecting their future resources.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

PROTECTING TURTLES IN GHANA AND LIBERIA

Marine turtles, essential for a healthy ocean ecosystem and thriving fish populations, are nevertheless threatened across the world. At least three species of turtle - olive ridley, leatherback and green, all of which are in decline globally - come to West Africa's waters to feed and nest.

Photo caption: Leatherback turtles are highly migratory, some swimming over 10,000 miles each year. We need to protect them at sea and in their nesting areas.

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

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

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

ASIA

THAILAND

Thailand's seafood exports may be valued at around \$6 billion each year, but the industry has had catastrophic impacts on marine biodiversity: Thai waters are among the most over-fished on the planet. Fishing boats stay at sea for longer operating beyond monitoring and controls, exacerbating illegal fishing and compounding the abuses of migrant crews.

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

Impact: The Royal Thai Government announced it will work to install satellite monitoring equipment on 8,000 commercial fishing vessels - approximately 80% of the total commercial fleet, - representing a breakthrough for fisheries transparency.

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

Impact: "I am pleased to announce today that there will be no more new licences for bottom trawlers in Thailand. This builds on our fisheries reforms implemented over recent years, as we work to protect our coastal waters and artisanal fishing sector," Dr. Chalermchai Suwannarak, DG of Thailand's Department of Fisheries speaking at the UN Ocean Conference, Lisbon, July 1st 2022.

INDONESIA AND THE PHILIPPINES

In Southeast Asia, we established a programme to gather evidence directly from the crews who have witnessed illegal fishing and brutal killing of wildlife, and themselves experienced horrific brutality at sea. In 2022 EJF investigators in Indonesia interviewed 274 fishers working on 81 Taiwanese, 80 Chinese, 36 Korean, and 35 other flagged vessels. In the Philippines, investigators interviewed 25 migrant fishers who worked on fishing boats operating in distant waters. We partner civil society groups who support migrant workers who have experienced abuse overseas.

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

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

FOCUS ON ASIA'S SEAFOOD MARKETS

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

JAPAN

Each year, up to 36% of Japan's wild-caught seafood imports (worth up to \$2.4 bn) are caught illegally. Much of the tuna imported into Japan comes from high-risk Korean, Taiwanese and Chinese longline vessels. Investigations have linked Japanese seafood to illegal fishing and human rights violations.

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

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

Impact: Japanese Fisheries Agency committed to improved transparency and traceability to address these issues, an outcome we will work to secure in 2023.

SOUTH KOREA

"(Shark) bodies are discarded (in the sea) and only shark fins are stored separately in the freezer. (In Busan) Even if everything else is unloaded, only shark fins are hidden in the boat until the end."
Indonesian crew working on Chinese fishing boat. Testimony broadcast on KBS news, March 2022

Our investigations revealed the human rights abuses endured by Indonesian crew working on eight Korean vessels all owned by a single Korean company supplying international markets. We worked with partners to prepare submissions for the US government to restrict the import of these Korean fish products into the US market.

Our Indonesian and Philippine investigations, in which we interviewed 60 crew from vessels flagged to multiple countries, uncovered extensive human trafficking in Korean supply chains.

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

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

IMPACT: In response, the Ministry of Oceans and Fisheries and the National Fishery Products Quality Management Service admitted "the flaws reported in KBS news and we will take necessary measures to correct every flaw in the Ministry's management." The Minister announced a legal amendment to the Korean Distant Water Fisheries Development Act that will allow government inspections of suspicious fishing vessels entering Korean ports regardless of where the seafood is destined for.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

In June, together with Advocates for Public Interest Law (APIL), we submitted a petition to the US Custom and Border Protection requesting an investigation into a major Korean distant water operator, Dongwon Industries Co. The petition provided evidence of forced labour and human rights abuses on seven vessels owned by the company. APIL and EJV submitted a second briefing to the US Department of State, which helped inform their decision to downgrade South Korea from Tier 1 to Tier 2 in the [2022 Trafficking in Persons report](#).

TAIWAN

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

IMPACT: EJV's information contributed to NOAA's listing of Taiwan in its 2022 report on IUU fishing, helping prompt significant results. The Taiwanese government has committed to require mandatory, publicly available vessel tracking data and the installation of cameras on all distant water fishing vessels.

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

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

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

STRENGTHENING THE EU'S FIGHT AGAINST ILLEGAL FISHING

"It is essential for the EU to step up its engagement with China aiming at similar high sustainability standards and transparency being applied to drive positive changes all along the supply chain."
EJV-initiated joint Advice from the EU's Long Distance Advisory Council and Market Advisory Council, adopted December 2022

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

EJF regularly provides evidence, information, and analysis to the European Commission's DG Mare IUU Fishing Unit. DG Mare is the implementing Directorate-General for the EU's IUU Regulation and in particular, the 'carding scheme' which issues warnings ('yellow cards') and sanctions ('red cards') to nations that are not cooperating in the fight against IUU fishing. The carding scheme has proved invaluable in improving fisheries transparency globally.

In the last year, we prepared and shared illegal fishing alerts relating to Cameroon, China, Ghana, Guinea, Indonesia, Japan, Liberia, Mauritania, Oman, Papua New Guinea, Senegal, Sierra Leone, Somalia, Sri Lanka, Taiwan, The Gambia and Venezuela.

The Ever-Widening Net, our report on China's distant-water fishing fleet continues to have an impact in the EU. In December, the EU's Long Distance Advisory Council and Market Advisory Council, which advise the EU institutions on their fisheries policies, published their formal Advice, 'Addressing China's global distant water fleet activities implications for fisheries governance'. A suite of recommendations that reflect EJF's ambition for stronger fisheries transparency were formally made to the European Commission agreed consensually by the European distant-water fishing sector and the EU seafood value chain.

An influential EU report, '[Role and impact of China on world fisheries and aquaculture](#)', drew on EJF's information, highlighting the need for effective action and a suite of measures for sustainable, legal fisheries and fair competition in the global seafood sector.

Our intelligence and briefings on China's DWF in West Africa are shared with the European Commission, and the work of the EU-China IUU Working Group. The Commission also asks member states to scrutinise high-risk Chinese consignments bound for the EU.

Our campaigning has strengthened parliamentary support for fisheries transparency. MEPs adopted a largely progressive position on the revision of the EU Fisheries Control Regulation that improves monitoring of EU-flagged vessels. The MEPs' position also calls on the EU to mandate the installation of cameras on large sections of the EU fishing fleet, establish fully digital traceability for all seafood products, and require the publication of data on fisheries control. This position is much stronger than that adopted by EU Member States. We brought together German and EU officials, retailers, wholesalers, NGOs and investors to demonstrate the benefits of better traceability and transparency. In November 2022, we moderated a panel to launch this industry statement that was signed by eleven retailers and wholesalers on better traceability and transparency. This event brought together representatives from the European Parliament, the European Commission, a high-ranking German official and industry insiders. In 2023, we will work with partners to ensure it is adopted in the final agreement being negotiated by the EU institutions.

EJF and our EU NGO partners are playing a crucial role in negotiations. We identified a potentially grave danger that emerged in both the European Parliament and the Council of the EU that could undermine accurate catch reporting and lead to essentially legalised overfishing in the EU and by the global EU fleet. This is the complex policy area known as the "margin of tolerance": the extent to which boat captains can legally misreport their catch. It has contributed to [devastating impacts](#) in the Baltic Sea and [may be illegal](#) under EU and international law. With support from key national and EU policymakers, we secured our first win: a proposal by the European Parliament to increase this "margin of tolerance" for tuna from 10% to 25% has been "taken off the table". While difficult to verify, we saw encouraging signs that Germany advocated for a more progressive position thanks to our advocacy. However, we need to continue campaigning against other damaging proposals that threaten tropical tuna populations and the marine biomes they support, as well as those proposals that threaten the health of pelagic fisheries. MEPs also adopted a resolution urging the EU to work globally to strengthen ocean governance and biodiversity. In line with our recommendations, the motion included strong language on the need to combat flags of convenience.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

As part of the EU IUU Fishing Coalition - bringing our partners Oceana, The Pew Charitable Trusts and The Nature Conservancy and WWF together and for which EJF has been acting as the coordinator and grant administrator - we secured strong alignment on Key Data Elements (KDEs) between Japan's new catch certification documents and those of the EU. This is an important step in improving alignment between the EU, US and Japanese import control systems. It was achieved in collaboration with US NGOs and the Japan Anti-IUU Forum and these efforts included a joint side event at June's UN Oceans Conference in Lisbon.

Work with coalition partners led to the production of a report focusing on the positive impact of the carding study, taking the example of four countries. Additionally, the coalition as the only NGO representation was able to present its report on the UN FAO's Working Group on the Global Record. While promoting the EU's strengths on fisheries governance, our analysis of the biennial EU Member State reports showed inconsistencies in the implementation of seafood import controls. The coalition was inter alia asked to present its findings at the Market Advisory Council, which is looking to produce an Advice on improving import controls in the EU in 2023.

Thanks to outstanding preparatory work ahead of an ICCAT meeting, the coalition secured a big policy win in the final days of 2022. After pushing the EU to submit a proposal on nationals, and by securing alliances with NOAA, Defra and Canadian representatives, a new measure mandated that ICCAT countries are to act against operators, owners (including beneficial owners), logistics and service providers (including communications, insurance or any other financial services) linked to IUU fishing. ICCAT is thus the first RFMO to explicitly include beneficial owners in such a measure. This came on the heels of a European Commission Communication in June in which it committed to promote transparency on beneficial ownership of corporate structures to identify those responsible for illegal fishing activities. The coalition had requested the EU act along these lines for many years.

Lastly, in collaborating with ClientEarth Spain, the EU IUU Fishing Coalition published seafood industry guidance in Spanish on keeping supply chains free from IUU fishing and ensuring decent labour conditions. This culminated in an event in November 22 with attendees including Mercadona, Spain's largest retailer.

In parallel to our work on fisheries policies, we are also arguing for a strong EU Corporate Sustainability Due Diligence Directive that would restrict the import of products linked to environmental destruction and human rights abuses. We were pleased to see that the draft bill puts fisheries among high-risk sectors. Linked to this legislative framework, the European Commission has proposed a Regulation to enable bans on forced labour products. It proposes targeted trade-based assessments of forced labour risks in specific geographic regions, in line with recommendations we have made. Considering that it is not uncommon for IUU fishing to be associated with forced labour, the instrument will bolster the EU's capacity to protect its market from products tainted with such abuses.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

US GOVERNMENT ACTION TO END ILLEGAL FISHING

Recognising the importance of US support and collaboration with the EU on global fisheries governance issues, we increased our engagement with US officials. In addition to the submission of briefings on West Africa and Asian IUU fishing referenced above, we have also sought to raise broader awareness on these issues among US decision-makers. This included close involvement in the preparation and delivery of a USAID convening attended by representatives of NOAA, State Department, the Department of Labor and US intelligence agencies. We served on the steering committee that prepared and hosted the convening, gave a presentation outlining our evidence, chaired one of the discussion panels and helped to refine a set of recommendations to US Government agencies that were issued at the conclusion of the event. This process increased our profile with these agencies, strengthening our ability to share evidence and inform ongoing amendments to fisheries regulations by the Biden Administration. We have subsequently been invited to share our evidence on illegal fishing in China's distant water fleet with officials from a wide range of US Government agencies and embassies.

HELPING TO KEEP THE SEAS NET FREE

"When the fishers go to sea and they catch more plastics than fish, their livelihoods are affected, that's a social justice issue. So why don't you include them in the management of plastic pollution?
Dr Owusu Boamong, University of Cape Coast, Ghana

Our Net Free Seas programme protects ocean wildlife, preserve coastal ecosystems and empower local communities.

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

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

In NFS first year, over 60 tonnes of discarded nets were collected, generating \$18,000 across 22 coastal communities.

The successful business model is now being scaled and replicated in Indonesia; the team visited 13 fishing communities to identify potential participants and prepare for the roll-out. Over the course of the year, NFS Ghana grew in size and in September, our film Net Free Seas: Saving Ghana's waters from plastic nets and ghost gears was launched at film screenings in six coastal communities.

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

NFS's success has been recognised by new donors such as the Canadian Department of Fisheries and Oceans' (DFO) Ghost Gear Fund. In Thailand we delivered a national workshop with over 50 participants from a range of government agencies, local fisher groups, dive groups and civil society organisations.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

TRAINING ENVIRONMENTAL JOURNALISTS

In Indonesia our journalist training project, which is supported by the US Department of State Bureau of International Narcotics and Law Enforcement Affairs, is building capacity for in-depth, quality environmental journalism. Together with our local partners KBR and Tempo Institute, we hosted online webinars on fisheries transparency and on blue carbon environmental crimes, which were attended by journalists from across Indonesia. Two in-person workshops were hosted by EJV and Tempo Institute, the first in North Sulawesi, covered the illicit trade in shark and ray products; the second in Papua province focused on mangrove destruction. EJV, KBR and Tempo selected three 'champion journalists' invited to participate in field training and investigations into environmental crimes. By the end of 2022, these field investigations had resulted in 10 different news articles and media pieces being produced on illegal fishing, transparency and transshipments in North Sulawesi, and research into the shark fin trade and false export documents between Sulawesi and Hong Kong.

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

GIVING A VOICE TO CLIMATE'S MISSING MILLIONS

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

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

Documenting Drought

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

Giving voice to the vulnerable

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

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

DEFENDING THE DEFENDERS - A PROGRAMME TO PROTECT BRAZIL'S PANTANAL WETLANDS

The Pantanal is the world's largest tropical wetland. Home to Indigenous communities and rich biodiversity, the region is also a globally significant carbon sink that mitigates climate change.

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

In 2019-20, with rainfall at the lowest level in four decades, catastrophic fires raged in the northern Pantanal. Brazil's National Institute for Space Research detected over 22,000 wildfires that incinerated almost 15,000 square miles - an area larger than Belgium. Fires impacted every Indigenous territory, killed 17 million vertebrates, and released 115 million tons of CO₂ into the atmosphere. The world's appetite for Brazilian beef lies at the root of the problem. Swift action is needed to prevent the worst excesses of an industry fuelling the profits of companies such as JBS, with a carbon footprint greater than Italy's.

In 2020, at the height of the fires, EJF began supporting Chalana Esperanca, a women-led volunteer collective dedicated to protecting the Pantanal. We have provided video kits, cameras and drones and given training, guidance and support to help these dedicated volunteers document these threats and drive positive change.

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

In December, we published [Paradise Lost?](#) a briefing aimed at EU policymakers and the international supply chains that fuel the destruction. With the election of President Lula and the renewed commitment to Indigenous rights and environmental protection, we are intensifying our engagement through investigations and support for Indigenous communities. The President's election offers renewed hope for the future. We will help Indigenous voices within Brazil and internationally, using grassroots evidence and testimonies to leverage swift action to halt and reverse damage to this precious biome. In Europe, we will campaign for wetlands to be included in the EU's Deforestation Regulation that looks set to come into law in 2023.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

LOOKING TO THE FUTURE

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

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

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

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

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

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

In September, we signed a grant agreement with the Norwegian Agency for Development Cooperation (Norad) to strengthen grassroots marine conservation and management in Ghana. We will work with local partners to reverse fisheries declines, improve incomes, and promote community management of wetland and mangrove ecosystems, the key to long-term success. In January 2023, with a three-year grant from the EU's Neighbourhood, Development and International Cooperation Instrument (NDICI), our approach will begin to be rolled-out into 15 countries across the Global South,

The EU Regulation on Deforestation-free Products is set to come into law in early 2023. Covering specific commodities, including soy and beef, it aims to guarantee that the products EU citizens consume do not contribute to deforestation or forest degradation worldwide. We will campaign for wetlands – including the Pantanal – to be included as 'other wooded land' that will come under the purview of the new legislation.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

TRUSTEES REPORT 2022

Our structure and governance

EJF was established under a Deed of Trust (2000) and is a registered charity (No. 1088128).

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

Almost 100% EJF's global income is received and accounted for by the UK charity, enabling forensic monitoring of expenditures against impact and cost-effectiveness.

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

EJF is governed by a Board of Trustees. The Trustees are responsible for EJF's governance and ensure that it fulfils its fiduciary, legal and financial obligations and programmatic commitments.

The Board meets as a minimum, twice yearly to review progress and address new governance issues and opportunities. The Board is led by a Chair with a Treasurer appointed to provide deeper and specific guidance, oversight and insights into financial matters.

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

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

They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board delegates strategic decision-making, income generation and day-to-day operations to the Directors who are supported by the COO and members of the senior management team (SMT).

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

OUR TEAMS

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

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

SUPPORTING A DIVERSE, EQUITABLE AND INCLUSIVE GLOBAL TEAM

Our vision is to protect the natural world, defend human rights and promote social justice. We know that diversity, equity and inclusion underpin our own approach to conservation, empowering grassroots communities, responding to opportunities and addressing local concerns for their natural environment upon which their livelihoods depend.

We understand the value of an inclusive approach in which all colleagues can learn, contribute and progress safely, and we recognise the value that different perspectives bring to our work in the UK, and across the world as part of our global network.

We are committed to encouraging a supportive, DEI culture across our global team and to recognising the contribution and value of every team member and helping them to perform their best. With remote and diverse offices and projects, we strive to ensure every team member feels recognized and valued.

We are proud that all our local staff members are drawn from the communities we work for and alongside. We see the value that difference perspectives can bring to our work across the four continents we operate on. We benefit from their local expertise, experience and capacity and we aim to nurture and strengthen local talent over time.

We welcome insights to improve and strengthen policies as a living, and lived, document able to respond to changing needs and ambitions. As additional goals, in 2023 we will:

- Learn from sector partners to develop a set of metrics to measure progress, aiming to be leaders with an empowered, DEI global team.
- Establish an intern programme for conservation leaders, actively encouraging participation from ethnic minorities.
- Introduce local environmental champions in each office to adopt and promote the sustainability policy - the idea is to provide another platform to build team engagement and help staff feel motivated and appreciated for their contributions.

Equity and Opportunity

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

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

Addressing any pay gaps is one of our metrics for our organisational performance and we are committed to recruit and develop all staff on equitable and inclusive terms, taking positive action as needed to achieve equity.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

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

PUBLIC BENEFIT

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

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

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

RISK MANAGEMENT

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

Programmatic risks

- Investigations and field projects can be inherently challenging: they can involve at-sea work or remote, difficult locations where the objective is to gather incriminating evidence of environmental damage. Nevertheless, investigations, field projects and training for environmental defenders are essential, informing all our advocacy and change-making. We have necessarily adopted a pragmatic, informed approach. Our experience guides our planning and mitigation of risk, building learning into our SOPs and detailed assessments to minimize risk, alongside practical training covering at-sea activities, first-response medical training and safety equipment. We continuously review our approaches according to new conditions and take expert local advice to inform assessments.
- Government corruption and intransigence are hurdles to stronger environmental protection. We aim to counter this by devising high-level strategies and informing the work of like-minded entities and governments. The EU's IUU Regulation and our emerging work with US Government agencies are particularly valuable in leveraging action. Our investigations are a critical means by which we drive ambition and remove obstacles to good environmental governance. Whilst never compromising on our independence and the overarching needs of our campaigns and programmes, we nurture productive relationships with governments, both high-level and technical staff to facilitate effective working.

Organizational risks

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

ENVIRONMENTAL SUSTAINABILITY

We recognise that our campaign activities to protect people and planet also has a 'environmental footprint'. Our unavoidable travel, energy, equipment, and the production of reports and other materials leave a 'footprint', most particularly as carbon emissions. Our environmental policy sets out key measures and our approach to meaningful offset of negative impacts.

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

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

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

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

Looking to the future

We are putting a revised carbon management strategy in place that will more accurately calculate the unavoidable emissions associated with our operations, mainly from energy and travel. We will use the strategy to devise targets and help reduce our carbon emissions. At the start of 2023, we are preparing a new round of community-led investments designed to have a demonstrable, measurable impact tackling climate change and protecting human lives and biodiversity.

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

Our full [environmental policy](#) is available on our website.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

FINANCIAL REVIEW

The funding and activities of the Trust, as previously detailed in this report resulted in total income for the year of £5,041,692 (2021: £3,656,946) and total expenditure of £4,518,758 (2021: £2,867,150). This increased funds by £693,006.

FUNDS

The Trustees, CEO and Director closely monitor and assess expenditure to establish an appropriate amount for Funds to ensure the on-going financial and operational security of EJF. The Funds for 2023 will stand at £1.5m representing approximately six months of core operational costs.

At the year end, total Funds stood at £5,712,926 of which £3,153,604 were unrestricted.

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

FOR THE YEAR ENDED 31ST DECEMBER 2022

FUNDRAISING POLICY

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

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

EJF does not have a development team, nor do we contract out or use any external agencies, underscoring EJF's highly cost-effective fundraising approach. We do not make direct marketing appeals (advertising, mail or in person) or undertake public fundraising events. We are registered with the Fundraising Regulator and follow the code of Fundraising Practice. We have ever received any complaints about our fundraising.

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

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

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

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

GRANT MAKING POLICY

From time-to-time EJF awards grant to strategic and implementing partner organisations. We are the fiscal sponsor for the Oceans 5 EU IUU Coalition and also provide grants specified in our role as programme coordinator for the NORAD-supported programme in Ghana. All grants are subject to thorough due diligence checks and a written grant or sub-grant agreement outlining key activities and expected deliverables, financial costs and timeframe, which are reported on by the grant recipient. Grants to partner organisations in 2022 totalled £481,404.

EJF is extremely grateful to all our funders and individuals who share our vision and provide such generous support to enable our work. In 2022, these include Apple Europe, Arcadia Fund, Danish Institute for Human Rights, Dropbox Foundation, EuropeAid, Generation Foundation, Gordon and Betty Moore Foundation, Humanity United, Levi Strauss Foundation, NDICI, Norad, Norwegian Retailers Environment Fund, Oak Foundation, Oceans 5, Pew Charitable Trust, Rufford Foundation, US State Dept (Bureau of International Narcotics and Law Enforcement Affairs), Walton Family Foundation, Waterloo Foundation.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

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 31st August 2023.



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 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 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.....



29th September 2023

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 2022

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**BALANCE SHEET****AS AT 31ST DECEMBER 2022**

	Notes	£	2022	£	£	2021	£
Fixed Assets							
Social Investment	10			57,884			57,884
Tangible Assets	9			116,461			92,168
Current Assets							
Stock			7,754			7,933	
Debtors	11		241,121			194,742	
Cash at bank and in hand			<u>5,337,099</u>			<u>4,757,364</u>	
			5,585,974			4,960,039	
Creditors: Amounts falling due within one year							
	12		<u>(47,393)</u>			<u>(90,171)</u>	
Net Current Assets					5,538,581		4,869,868
Total Assets Less Current Liabilities					<u>5,712,926</u>		<u>5,019,920</u>
FUNDS							
Restricted Income Funds	13			2,559,322			1,600,086
Unrestricted Income Fund	14			3,153,604			3,419,834
Total Funds					<u>5,712,926</u>		<u>5,019,920</u>

The accounts were approved by the Trustees on 31st August 2023 and signed on its behalf by:



S. McIvor
Chair

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**STATEMENT OF CASH FLOW****AS AT 31ST DECEMBER 2022**

	2022	2021
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>670,110</u>	<u>857,704</u>
Cash flows from investing activities:		
Dividends and interest from investments	14,914	1,833
Purchase of property, plant and equipment	(105,289)	(94,570)
Proceeds from sale of assets	-	500
Purchase of investments	-	(384)
Net cash provided by/(used in) investing activities	<u>(90,375)</u>	<u>(92,621)</u>
Change in cash and cash equivalents in the reporting period	579,735	765,083
Cash and cash equivalents at the beginning of the reporting period	<u>4,757,364</u>	<u>3,992,281</u>
Cash and cash equivalents at the end of the reporting period	<u>5,337,099</u>	<u>4,757,364</u>

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE FINANCIAL ACCOUNTS****FOR THE YEAR ENDED 31ST DECEMBER 2022****1. ACCOUNTING POLICIES****1.1 Basis of Preparation of Accounts**

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

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

The financial statements are presented in pounds sterling.

Judgements and key sources of estimation uncertainty

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

1.2 Incoming Resources

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

1.3 Expenditure

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

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

1.4 Financial Instruments

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

1.5 Tangible Fixed Assets and Depreciation

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2022

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.

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

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

3. INVESTMENT INCOME

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

4. RAISING FUNDS

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2022**5. **PROJECT COSTS**

	2022	2021
	£	£
Oceans Campaign		
Direct Project Costs	2,439,844	1,542,935
Support Costs	<u>186,720</u>	<u>161,326</u>
	2,626,564	1,704,261
Climate		
Direct Project Costs	355,743	94,640
Support Costs	<u>27,225</u>	<u>24,879</u>
	382,968	119,519
Human Trafficking		
Direct Project Costs	85,119	83,630
Support Costs	<u>6,514</u>	<u>8,744</u>
	91,633	92,374
Activist Training		
Direct Project Costs	68,897	-
Support Costs	<u>5,273</u>	<u>-</u>
	74,170	-
Forests		
Direct Project Costs	5,430	4,470
Support Costs	<u>416</u>	<u>467</u>
	5,846	4,937
Plastic		
Direct Project Costs	93,032	37,092
Support Costs	<u>7,120</u>	<u>3,878</u>
	100,152	40,970
Wildlife		
Direct Project Costs	18,691	9,758
Support Costs	<u>1,430</u>	<u>1,020</u>
	<u>20,121</u>	<u>10,778</u>
Communications		
Direct Project Costs	6,753	479
Support Costs	<u>517</u>	<u>76</u>
	<u>7,270</u>	<u>555</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2022

5. PROJECT COSTS (continue)

Cotton

Direct Project Costs	20,525	8,641
Support Costs	<u>1,571</u>	<u>903</u>
	22,096	9,544

Governance costs

Audit fee	6,120	5,100
Direct Project Costs	631	170
Salaries	46,121	40,155
Support Costs	<u>3,578</u>	<u>4,216</u>
	56,450	49,641

Other Unrestricted Projects

Direct Project Costs	1,017,805	718,800
Support Costs	<u>77,892</u>	<u>60,152</u>
	1,095,697	778,952

<u><u>4,482,967</u></u>	<u><u>2,811,531</u></u>
-------------------------	-------------------------

6. SUPPORT COSTS

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

7. TRUSTEES

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

8. EMPLOYEES

Number of Employees

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

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

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2022

9. TANGIBLE FIXED ASSETS

	Computers and Cameras	Motor vehicle	Fixtures and Fittings	Total 2022	Total 2021
	£	£	£	£	£
Cost					
At 1 st January	219,238	47,560	43,179	309,977	215,407
Additions	100,849	-	4,440	105,289	94,570
Disposals	-	-	-	-	-
At 31 st December	<u>320,087</u>	<u>47,560</u>	<u>47,619</u>	<u>415,266</u>	<u>309,977</u>
Depreciation					
At 1 st January	175,437	27,980	14,392	217,809	168,469
Charge for the year	<u>51,713</u>	<u>14,687</u>	<u>14,596</u>	<u>80,996</u>	<u>49,340</u>
At 31 st December	<u>227,150</u>	<u>42,667</u>	<u>28,988</u>	<u>298,805</u>	<u>217,809</u>
Net Book Value					
At 31 st December 2022	<u>92,937</u>	<u>4,893</u>	<u>18,631</u>	<u>116,461</u>	
At 31 st December 2021	<u>43,801</u>	<u>19,580</u>	<u>28,787</u>		<u>92,168</u>

10. SOCIAL INVESTMENT

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

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

11. DEBTORS

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. RESTRICTED INCOME FUNDS

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

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

RESTRICTED INCOME FUNDS – comparative 2021

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2022

14. UNRESTRICTED INCOME FUND

	Balance 1st January 2022	Income	Expenditure	Transfers	Balance 31st December 2022
	£	£	£	£	£
General funds	3,419,834	1,005,503	(1,271,733)	(87,440)	3,066,164
Designated funds					
Carbon Offset	-	-	-	87,440	87,440
	<u>3,419,834</u>	<u>1,005,503</u>	<u>(1,275,400)</u>	<u>-</u>	<u>3,153,604</u>

15. SPLIT OF ASSETS BETWEEN FUNDS

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

SPLIT OF ASSETS BETWEEN FUNDS – comparative 2021

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed Assets	150,052	-	150,052
Net Current Assets	3,269,782	1,600,086	4,869,868
	<u>3,419,834</u>	<u>1,600,086</u>	<u>5,019,920</u>

16. RELATED PARTIES

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

During 2018 an advance of £26,600 was made to EJF Ltd to enable the company to purchase a piece of woodland. The woodland will be transferred to EJF CT in 2023.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2022

17. OPERATING LEASES COMMITMENTS

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

	Land and building		O h r	
	2022	2021	2022	2021
	£	£	£	£
Falling due within one year	81,329	69,161	-	-
Falling due between one and five years	282,504	56,323	-	-
Falling due later than five years	15,345	-	-	-
	<u>379,177</u>	<u>125,484</u>	<u>-</u>	<u>-</u>

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

	Restricted Funds	Unrestricted general Funds	Unrestricted Designated Funds	Total 2021
	£	£	£	£
INCOME FROM				
Grants and donations	1,962,009	1,671,977	-	3,633,986
Charitable activities	-	5,678	-	5,678
Other trading activities	7,339	1,031	-	8,370
Investments	-	1,833	-	1,833
Other income	-	7,079	-	7,079
Total	<u>1,969,348</u>	<u>1,687,598</u>	<u>-</u>	<u>3,656,946</u>
EXPENDITURE ON				
Raising funds	-	55,619	-	55,619
Charitable activities	<u>1,982,938</u>	828,593	-	<u>2,811,531</u>
Total	<u>1,982,938</u>	<u>884,212</u>	<u>-</u>	<u>2,867,150</u>
Other gains/(losses)	-	54,891	-	54,891
Net income/(expenditure)	(13,590)	858,277	-	844,687
Transfers between funds	105,860	(105,860)	-	-
Net movement in funds	<u>92,270</u>	<u>752,417</u>	<u>-</u>	<u>844,687</u>
Balance brought forward	1,507,816	2,667,417	-	4,175,233
Balance carried forward	<u>1,600,086</u>	<u>3,419,834</u>	<u>-</u>	<u>5,019,920</u>

