

**ENVIRONMENTAL JUSTICE FOUNDATION
CHARITABLE TRUST**

**TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2019**

Registered Charity No 1088128

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

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ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31ST DECEMBER 2019

Trustees:	A. Burley A. Kalman S. McIvor R. Inman (stepped down June 2019) Tris Lewis (stepped down December 2019) Bob Lutgen (appointed October 2019) Juliane Ruhfus (appointed June 2019)
Charity Registration Number :	1088128
Principal Address:	1 Amwell Street London EC1R 1UL
Auditors:	Knox Cropper LLP Chartered Accountants 65 Leadenhall Street London EC3A 2AD
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ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

The Trustees present their report and accounts for the year ended 31st December 2019.

The Environmental Justice Foundation Charitable Trust (EJF) is a UK registered charity (No. 1088128) that campaigns to protect our shared natural world and defend the most fundamental human rights. Headquartered in the UK, by the close of 2019, EJF's investigative, research, film and campaign teams and community mobilisers were based in eight countries across three continents: UK, Germany, Ghana, Liberia, Taiwan, Thailand, Indonesia and South Korea.

Our work to secure environmental justice aims to protect our global climate, oceans, forests and wildlife and defend basic human rights.

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

Objects of the Charity

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

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

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

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

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

The Environmental Justice Foundation's MISSION is to PROTECT PEOPLE AND PLANET.

OUR VISION

EJF's vision is for a world where natural habitats can sustain and be sustained by the communities directly dependent upon them.

Our work gives voice to the concerns of some of the most vulnerable people on the planet, whose lives are inextricably linked to the protection of the natural environment, and who are increasingly affected by the devastating impacts of climate change. We believe that addressing key issues of environmental justice will be central to delivering long-term, durable solutions to many of the environmental challenges the world faces and that environmental protection is more than an issue of 'quality of life', all too often it is about life and death.

HOW WE WORK

- We use field-based investigations and gather compelling evidence to expose environmental injustice.
- We build grassroots capacity and support environmental defenders, helping them to use film and develop innovative ways to deliver positive change.
- We create high-impact campaigns bringing our compelling evidence to the attention of influential decision-makers in public and private sectors.
- We build partnerships from the grassroots to global, and leverage durable, systemic changes.
- We are dynamic, nimble, efficient and effective.
- EJF is committed to protecting our natural world.

OUR IMPACT

Our ground-breaking investigative films and reports have prompted public, industry and government awareness and leveraged actions including new laws, policies and the means to implement them. Our work has led to more transparent, sustainable and equitable production and global supply chains and improved local, national and international governance of natural resources.

EJF uses investigations to link local environmental concerns to international action. EJF adds value by forging innovative pathways to resolve some of the most critical environmental challenges our planet faces today.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

2019 REVIEW OF ACTIVITIES

EJF investigates and campaigns to:

- Defend marine environments, wildlife and human rights from illegal and unsustainable fishing, marine pollution, and the degradation and loss of coastal habitats including mangroves and seagrasses. We support community action to protect marine biodiversity and habitats.
- Secure legal protection for climate refugees and create greater awareness of the impact of global heating and deforestation on human rights and biodiversity.
- Reduce the impact of global supply chains and consumption patterns on the environment and increase the protection of our natural world by creating stronger governance and transparency.

This report covers the key aspects of our work enabled, funded and overseen by the UK charity during 2019.

HIGHLIGHTS 2019

- EJF works with grassroots communities and local organisations in Thailand, Vietnam, Indonesia, Ghana, Liberia, Sierra Leone and Brazil, documenting testimonies and witnessing first-hand the impact of global investment, demand and supply chains.
- EJF's evidence reaches the highest levels of national governments, international bodies such as the EU Parliament and Commission, and leading industry players in the EU, Taiwan, South Korea, Japan and USA.
- EJF campaigns feature in national print, online and global news and broadcast platforms, including: The Guardian, New York Times, Reuters, Bangkok Post, Jakarta Globe, Voice of America, Taipei Times, and France24.
- EJF publishes 'alerts' on vessels suspected of illegal fishing linked to China, Sierra Leone, Somalia, Ghana, Guinea, Korea and Taiwan; dossiers on fishing fleets in Vietnam and Thailand.
- EJF briefings inform bilateral discussions with Ghana, Taiwan and South Korea, and on the Chinese fishing fleet in West Africa.
- EJF provides training on our DASE smartphone app to over 700 fishers across 48 communities in Ghana's Central Region. DASE is a bespoke app that enables rapid, accurate geotagged reporting of illegal fishing. By early 2020, 51 vessel notifications are created.
- Ghana's Fisheries Minister commits to enforce rules against illegal 'saiko' fishing; Ghana's Fisheries Commission imposes a US\$1 million fine on a 'saiko' trawler.
- Our evidence results in the removal of 10 Chinese trawlers from the EU's list of Ghanaian authorised seafood exporters.
- Steve Trent, EJF Executive Director and Thai rep attend private meetings with Thailand's Deputy Prime Minister and senior ministers to discuss illegal fishing.
- The Thai Marine Department publishes the list of fishing vessels that have tried to avoid detection and enforcement by reflagging to other countries.
- EJF teams accompany the Royal Thai Police and Department of Fisheries on *Poseidon* as the enforcement vessel conducts at-sea patrols and arrests.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

HIGHLIGHTS 2019 (continue)

- We investigate illegal fishing by Vietnam's fleet and publish 'Caught in the Net'.
- Our investigators in Indonesia gather evidence from former crew on 62 Taiwanese fishing vessels (mostly tuna long-liners) who cite the widespread and illegal catch of sharks, dolphins and turtles, and abuse of migrant workers.
- EJF Taiwan's advocacy prompts the publication of the government's fishing vessel register in Chinese, and a list of Taiwanese-owned vessels operating under foreign flags.
- EJF Executive Director is invited to a private meeting with South Korea's Fisheries Minister. Recommendations for fisheries transparency are included in new legislation for the 'distant water' fishing fleet, passed in November.
- Tesco, M&S, Waitrose, Sainsbury's and Co-op along with 13 major UK seafood processors lend support to our Transparency Charter for Fisheries.
- EJF works with Thai coastal communities to incentivise the collection of nylon fishing nets from the sea and reduce their impact on wildlife. Collected nets are recycled into innovative consumer products.
- EJF expands our community science to protect sharks and rays in Liberia, identifying six new sites for data collection, and training 11 staff and volunteers to use DASE app.
- Leading global law firm Linklaters provides *pro bono* support for a legal opinion on climate refugees and gaps in international law.

PROTECTING OCEANS, WILDLIFE AND PEOPLE

EJF's major focus is to protect global ocean habitats and biodiversity, alongside 'blue carbon' – the carbon stored by ocean and coastal ecosystems and marine biomass. We campaign to end illegal and unsustainable fishing and 'seafood slavery' by changing the 'architecture' of fisheries management. This means building traceability, transparency and good governance across global seafood supply chains. Our goal is for legal, sustainable and ethical fisheries.

EJF also works to enhance grassroots capacity to protect marine habitats including mangrove forests; incentivise reduced marine plastic pollution; and create grassroots partnerships to protect species including endangered turtles and sharks that are vital to healthy and productive oceans.

EJF brings detailed new information, evidence and compelling arguments for action, often iterated in our films and produced by investigations, undertaken on land and at sea, to expose abuses. We align investigations with high-impact, high-level advocacy, engaging directly with Prime Ministers, Presidents, senior Ministers and government officials to generate urgent action for positive change.

Central to the necessary reforms is the delivery of simple, "real-world" tools and mechanisms for transparency – simply knowing, monitoring and controlling who is fishing for what, where, when and how will help to ensure that illegal fishing is reduced. EJF's work is predicated on securing transparency that allows all stakeholders including governments, businesses and coastal communities to look closer and deeper into what is happening on and in our seas and oceans. It allows producers and retailers, alongside fisheries managers and enforcement agencies to leverage their limited funds and assets to apply a risk-based approach, identifying where illegal or unsustainable fishing is likely or where human trafficking and human rights abuses may be occurring.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

This report summarises the activities and outcomes of our Oceans Campaign in West Africa, Asia and Europe to secure transparency and support grassroots environmental and human rights defenders.

GHANA

We work to expose and combat illegal 'saiko' fishing that involves trawlers targeting pelagic (open water) fish populations and transferring their catch to canoes destined for local markets. With an estimated 100,000 tonnes of fish traded through illegal 'saiko' each year, this practice is fuelling the collapse of Ghana's small-pelagic fishery, on which nearly 200 villages along the coast depend for their livelihood and food security. Over the past 10 - 15 years, incomes of small-scale fishers have declined by as much as 40%, and over half of Ghana's fish requirements are now met by imports. This, in turn, has forced some small-scale fishing communities to resort to illegal and unsustainable activities including use of banned fishing nets, dynamite fishing and wildlife poaching.

EJF brings challenging at-sea investigations and community surveillance together to leverage actions from government and industry. In 2019, our community engagement was particularly prolific thanks to 'DASE' ('evidence' in the local dialect): a smartphone app developed by EJF to enable fishers to document and report on illegal activities encountered at sea. Reports and photos are helping to build a significant body of evidence that informs improvements to policy and enforcement.

In 2019, EJF supported over 700 fishers across 48 communities in Ghana's Central Region, providing training on our DASE smartphone app to enable rapid, accurate geotagged reporting of illegal fishing.

A number of geo-tagged cameras and smartphones as well as the DASE app were provided to fishers. DASE was presented to the Ghanaian Fisheries Commission in August 2019, and widespread deployment with fishermen began in September. By early 2020, 51 notifications had been received, including three trawlers and 14 semi-industrial boats operating illegally in the inshore areas; two cases of fishing-gear destruction; one case of falsification of vessel markings; and four new industrial trawlers arriving in Ghana from China (awaiting licensing).

Following these initial successes, we will roll out the DASE smartphone app across West Africa and into Asia to support community-led fisheries monitoring and evidence-gathering.

20 Vessel Alerts - including six that were informed by grassroots monitoring - were submitted to the Ghanaian Monitoring, Control and Surveillance (MCS) Division. These include the findings of our two 'saiko' investigations and an at-sea investigation during which EJF filmed three vessels fishing illegally in the Inshore Exclusion Zone (IEZ).

EJF's monitoring of canoe landings at Elmina - the main 'saiko' port in Ghana - together with at-sea investigations and analysis were presented in *Stolen at Sea*, a [report](#) and [film](#) highlighting the disastrous impact of the illegal trade. Media coverage included [The Guardian](#) and a screening followed by panel discussions on two Ghanaian TV stations, and in fishing communities. After visiting Elmina in October, the EU Ambassador to Ghana [urged](#) the Government to combat 'saiko'; and our evidence was presented to the Fisheries Commission, and the Parliamentary Select Committee on Fisheries. In September, we presented it to the West Africa Task Force to inform the regional work to end this form of illegal transfer of fish at sea.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**TRUSTEES' REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2019**

EJF's advocacy led to the Minister changing policy and announcing that rules against 'saiko' would be enforced; the [2020 Budget Statement](#), also included a commitment to ban any domestic or foreign 'saiko' vessel from operating in Ghana's waters.

Concrete enforcement actions have been taken: the enforcement agency instigated cases against vessels engaged in 'saiko' and dumping fish at sea: over 80 cases dating from 2018 were taken to the out-of-court settlement committee in December. In November, a patrol by the Fisheries Enforcement Unit (FEU) resulted in the arrest of two trawlers catching under-sized fish. Additional 'saiko' cases are currently being processed and will be heard by the Committee in 2020.

In October, the Fisheries Commission imposed the first ever US\$1 million fine on a trawler for illegally targeting juvenile small pelagic fish for 'saiko'. EJF issued a [press release](#) and called on the Government to ensure the fine is paid and publicised to serve as a deterrent to others.

Following the October 2018 release of our report [China's hidden fleet in West Africa](#) - which exposes the extent of Chinese ownership of trawlers operating under the Ghanaian flag - we commissioned a legal team to examine the Fisheries Act provisions that prohibit foreign beneficial ownership, as well as investment laws that are potentially flouted by foreign fishing companies. The lawyers delivered their findings in November, which EJF summarised in a [briefing](#) which has been presented to agencies including the Ghana Revenue Authority and Ghana Investment Promotion Centre.

In 2019, our evidence resulted in 10 Chinese trawlers being deleted from the EU's list of Ghanaian authorised seafood exporters.

In April, EJF met with the Fisheries Committee for the West Central Gulf of Guinea (FCWC), which is pushing for broader acceptance of 'IMO numbers' on fishing vessels and a region-wide vessel license list. Together with Ghanaian NGOs, we are discussing how Ghanaian reforms could be replicated by the FCWC Regional Strategy to Combat Illegal Trans-shipment at Sea, and by publishing a regional license list.

INVESTIGATIONS AND OUTREACH - WEST AFRICA

Building the capacity and opportunities for evidence-gathering has been a key focus of our work in Sierra Leone, with camera and drone training provided to our long-term community advocate in Bonthe, Sherbro Island (in January 2020). Between November 2019 and March 2020, information from Bonthe resulted in five 'Vessel Alerts'.

An EJF alert on the unlicensed trawler, Hong Chang 2, that was fishing illegally in Sierra Leonean waters (November) resulted in an investigation and a fine of \$500,000.

The vessel Mahawa - photographed in Sierra Leone in late 2018 - prompted investigation by Guinea and was found to be operating illegally under both Guinea and Sierra Leone flags. In 2019, Sierra Leone de-registered the vessel, whilst Guinean authorities sanctioned (April) and later de-registered the vessel.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**TRUSTEES' REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2019**

Using satellite vessel monitoring, we were able to produce four vessel alerts relating to Senegal, Guinea, Sierra Leone and Liberia; all alerts have prompted follow-up investigations by the Sierra Leonean authorities.

In December, EJF learned that the EU Delegation in Liberia had approved a grant for our work to build local capacity for fishers to document illegal fishing and have a stronger voice in decision making for fisheries. Our new four-year project will expand the community engagement to additional fishing areas to give wider coverage and help create a strong network to share learning and impact.

ASIA**THAILAND**

EJF has worked in Thailand since 2012 when our first investigations exposed widespread illegal practices and brutal treatment of migrants working in the fishing industry. EJF was instrumental in securing action under the EU's 'IUU Regulation' and leveraged support from the Royal Thai Government (RTG) to end 'seafood slavery' and conserve fish populations.

EJF was invited to become advisor to the RTG and has provided influential technical guidance and support, alongside training and participation in enforcement operations.

EJF has a unique role: we have participated in at-sea patrols on Poseidon (the Thai Government's patrol vessel) and in port inspections, whilst also undertaking our own independent monitoring of enforcement measures.

EJF's work over the past seven years has led to an entirely new legal framework to govern fisheries and a radically improved management and enforcement regime to protect Thailand's marine resources.

In June and October 2019, Steve Trent, EJF's ED, and our Thailand representative were invited to private meetings with Deputy Prime Minister Prawit Wongsuwan, Ministers and high-ranking personnel from the Department of Fisheries (DoF), Ministry of Foreign Affairs and the Ministry of Agriculture. This was the fifth such meeting between Steve Trent and the Thai Deputy Prime Minister and leadership and his most recent trip to Bangkok (October) was an important opportunity to call for further critical reforms to combat illegal, unreported and unregulated (IUU) fishing and associated human rights abuses, including measures for transparency and the eradication of flags of convenience.

Our access is unique and enables us to present expert analysis and recommendations to the very highest levels of government. In-depth technical meetings with senior staff at the Department of Fisheries focus on the delivery of measures such as the publication of Thailand's vessel license list; a watchlist of known or suspected IUU vessels; and fishing vessels that have re-flagged from Thailand to other flag States (with lower enforcement of fisheries violations). In late 2019, we shared [Thailand's Road to Reform](#), a briefing detailing the benefits of fisheries reforms that are backed by testimony from artisanal fishers.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**TRUSTEES' REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2019**

The Thai Marine Department published a list of Thai fishing vessels that had reflagged to other countries over the previous four years: a major step forward to building transparency in the sector.

EJF researchers accompanied the Royal Thai Police and Department of Fisheries on the enforcement vessel Poseidon as it conducted at-sea patrols that arrested eight Vietnamese fishing vessels and their 48 crew members.

EJF observed three inspections of refrigerated ships suspected of illegally transferring cargoes and crew; and was invited by the DoF to investigate Wisdom Sea, arrested by Thai officials in September.

In June 2019, we published [Blood and Water: Human rights abuse in the global seafood industry](#) a report detailing slavery, debt bondage, squalor, physical and sexual assault, and even murder aboard fishing vessels. It draws extensively on investigations in Thailand and evidence from 12 other countries.

Our high-level work is strengthened by our grassroots engagement. In June, we convened a strategy meeting with 10 environmental, fisher and labour organisations bringing together discussions on the Thai fishing industry. In April, in cooperation with Thai Sea Watch Association and Federation of Fisherfolk Associations (key artisanal fisher organisations in Prachuab Khiri Khan province), we piloted our Fisheries Information Network (FIN). The aim was to both test the responses from fishers and assess how participants can be well-protected, especially when at sea. We also worked with Sea Watch Association to conduct surveys with small-scale fishers across 11 coastal provinces and conducted visits to 12 communities around the Andaman Sea and the Gulf of Thailand.

We collected testimonies on how fisheries reforms have improved livelihoods and underpinned [Thailand's Road to Reform](#), to ensure that progress is entrenched and irreversible. The report was shared with the Thai Government and international agencies such as the EU Delegation and US Embassy in Bangkok. EJF continues to work with local CSOs and the Migrant Working Group to screen and identify victims of human trafficking, forced labour or labour violations, and on the implementation of labour laws relevant to fisheries. With Freedom Fund and local groups, EJF gave a seminar on improving the Government's 'PIPO' mechanism to monitor fishing vessels arriving or leaving ports (a key means to identify illegal or abusive activities).

VIETNAM

EJF has collected extensive, detailed evidence of illegal fishing in Vietnam's fishing sector. Undertaking a field investigation in May, 45 crew were interviewed and over 230 surveys from Vietnamese fishermen detained in Thailand were collated. In November, we published a report and film: [Caught in the net: Illegal fishing and child labour in Vietnam's fishing fleet](#). This detailed evidence of Vietnam's decimation of fish populations that has resulted in the illegal expansion of the fleet across Southeast Asia, and with it, abuse of workers on board vessels.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**TRUSTEES' REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2019****TAIWAN**

EJF tracked the Taiwanese Government's response to the EU's 'yellow card' (2015) because of failures to control illegal fishing; we have been active in the country and investigated violations in the fishing fleet for the past three years. In 2018, investigations into the Taiwanese fleet exposed the illegal killing of dolphins, sharks and turtles, and the violent abuse meted out to Indonesian migrant workers. In 2018, our evidence of the tuna longline fishing boat, Fuh Sheng 11, prompted the Taiwanese fisheries agency to impose its first-ever sanction for human rights abuse on a fishing vessel.

The Taiwanese Government has committed to improving transparency in the fleet; EJF will provide technical and policy recommendations to support this goal.

EJF's investigators travelled to Indonesia to interview fishermen who had worked on Taiwanese high seas tuna fishing vessels; their evidence of IUU fishing and human rights abuses prompted the Taiwanese Government to investigate. In June, the European Commission lifted the 'yellow card' and committed to an IUU Working Group with the Taiwanese Government: the first meeting will take place in January 2020 and we will submit our recommendations for greater transparency.

By early 2020, EJF had compiled evidence on 62 Taiwanese IUU vessels, sharing with the Government alongside the EU, US government agencies and industry partners.

Migrant workers from 31 vessels (50%) reported illegal shark finning; crew from 14 vessels reported that their vessels intentionally killed or possessed protected marine mammals, including seven vessels (11%) that had killed false killer whales and eight vessels (14%) that deliberately captured dolphins. These animals were butchered to be used as bait to catch sharks, which are illegally 'finned' at sea and their bodies discarded.

Crew members also complained of slave-like conditions at sea: forced to work excessively long hours (up to 20 hours per day with little rest); physical and verbal abuse including being hit or kicked by the captain; one Indonesian worker was locked in the fish freezer and electrocuted.

Our dossier of evidence was presented to industry and policymakers including Ministers with cross-cutting remits (transparency and human trafficking), and the influential Deputy Minister of the Council of Agriculture. We have provided policy analysis to the EU Delegation and prompted exchanges between Taiwanese and European industry.

Taiwan has shown progress in adopting some of the measures in our Transparency Charter, and pressure from EJF and an NGO coalition resulted in the Executive Yuan (Government cabinet) committing that domestic laws will be aligned with ILO Convention C188 (Work in Fishing Convention), one of the measures advocated by EJF.

Taiwan has now published a Chinese-version of its vessel registry as well as a list of Taiwanese-owned vessels that operate under a foreign flag. Although not included in the Distant Water Fisheries Act, the Fisheries Agency committed that vessels will be required to have IMO numbers. The Minister tasked with Government-wide transparency will review the potential to publish vessel monitoring data and beneficial ownership of fishing vessels, which will be a significant step towards transparency.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

SOUTH KOREA

EJF has been active in South Korea since 2013 when the EU gave the country a 'yellow card' for its failures to curb illegal fishing by its distant water fishing fleet. EJF's evidence had supported the EU's decision: from 2010 to early 2014, our community patrols and investigations unveiled a large number of Korean-flagged vessels operating illegally in West Africa, particularly in Sierra Leone.

EJF became a formal fisheries advisor to the Government in 2014 and a number of important changes have been made to the way the Korean fleet is monitored and managed. Our work is helping to build stronger transparency in seafood supply chains and expose illegal activities by Korean vessels.

In April 2019, we released a DNA study that showed high levels of mislabelling of seafood sold in restaurants, markets and shops: over one-third of samples tested were mislabelled (as different species). The findings featured in Korean and other media including The Guardian. EJF recommendations are informing discussions at Ministerial level, and within the Korean Ministry of Oceans and Fisheries (MOF).

The Government's failure to sanction two vessels for fishing illegally in the Antarctic (2017) resulted in EJF's critique featuring in high-profile media and prompted the MOF to host several meetings with us. In April, we recommended a series of amendments to the Ministerial Ordinance, most of which were accepted and implemented by August.

In October, the Minister for Fisheries invited EJF's Executive Director to a meeting in which we raised three priorities: the adoption of key transparency measures in the revisions to the Distant Water Fisheries Development Act (IMO numbers, publication of license lists and publication of vessel sanctions); start work to ratify ILO Convention C188 (Work in Fishing); and the need to establish a cross-government taskforce to deal with the complicated cases of Korean-owned but foreign-flagged vessels that are operating illegally in West Africa and Somalia.

EJF and our local partners (KFEM, CIES, WWF Korea) participated in a working group - including government, industry and NGOs – considering the revision of the Distant Water Fisheries Development Act (DWFDA) and the means to categorize serious IUU fishing infringements and sanctions. In September, the United States announced that it was placing Korea on a preliminary list of IUU fishing nations and recommended the prompt revision of the DWFDA. EJF submitted a briefing to the EU ahead of the IUU Working Group bilateral meeting, and press releases highlighted these important legal reforms.

EJF also worked with WWF Korea and the Korean Maritime Institute to host the Conference for Sustainable Fisheries Management in Seoul in November, in which we raised awareness of the need to improve fisheries transparency and traceability. EJF and NGO partners hosted events advocating for the adoption of the ILO Convention C188 and raised the issue directly with the Minister. In November, the Plan on Distant Water Fisheries Safety and Welfare was published, including preparation for the adoption of C188 to address labour conditions in fisheries.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**TRUSTEES' REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2019**

In November, the amended DWFDA was given parliamentary approval and will be effective from November 2020. The Act includes EJF's priority recommendations including the publication of license lists and vessel sanctions.

In December, following a meeting with the new Fisheries Minister and our positive contribution to the DWFDA revision, EJF Korea's lead campaigner was appointed as a policy advisor to the Ministry. EJF also submitted a proposal for a regular, formal policy dialogue between high-level MOF officials and NGOs: 11 national and international environmental NGOs are now included in the public-private ocean environment policy committee which EJF will coordinate.

JAPAN

As a major market, Japan's policies to combat IUU fishing could have a crucial effect on fishing nations such as Taiwan and South Korea. In May, EJF and our European IUU Coalition partners co-hosted an event with the Japanese NGO Seafood Legacy at the influential international gathering, 'Seafood Expo Global'. The event in Brussels gave a platform for officials from the EU, Japan and Thailand as well as industry representatives to discuss IUU fishing. The leading European seafood industry group – *Europêche* – gave positive feedback on the EU's 'catch certificate scheme' which inspired support amongst Japanese industry representatives. A similar event was held with the Japanese seafood industry during the Seaweb meeting in Bangkok; and together with Seafood Legacy we hosted a panel event and screened a [new film on IUU fishing and human rights abuses in Japanese supply chains](#) at the Tokyo Sustainable Seafood Summit, the largest event of its kind in Asia. EJF met with the Japanese Government to highlight findings from our Indonesian field investigations and connections to Japanese seafood supply chains: we analysed the movements of vessels linked to IUU fishing and identified 22 trans-shipments at sea (involving seven Taiwanese vessels and 11 Japan-bound refrigerated cargo vessels). The Japanese Government has invited us to share our evidence with them and agreed to raise concerns with the Taiwanese Government.

PROMOTING EUROPEAN LEADERSHIP

The EU's Regulation on IUU fishing has led to 'yellow card' warnings and 'red card' trade bans being given to nations that fail to curb illegal fishing. EJF and our partners in the European NGO coalition (EJF, Oceana, Pew Charitable Trusts, The Nature Conservancy and WWF) are working to maintain EU leadership in improving global fisheries governance and combating IUU fishing across the globe.

EJF regularly provides evidence, information and analysis to the EU Commission's DG Mare - IUU Fishing Unit. This includes alerts on specific vessels operating in or flagged by countries of interest and dossiers to inform the EU's bilateral IUU working groups. In 2019, we issued alerts relating to Sierra Leone, Somalia, Ghana, Guinea, Korea and Taiwan (including a number of vessels flagged to other states such as Panama but owned by Taiwanese companies). We have also provided dossiers on Vietnam and Thailand and special briefings to inform bilateral discussions with post-carded countries (Ghana, Taiwan and South Korea). Ahead of the EU's IUU Working Group with China (June 2019), EJF provided a dossier of all our 'vessel alerts' relevant to the Chinese-owned fleet operating in West Africa. The IUU Unit reported that Chinese authorities were receptive to engaging individual cases; China is also considering the adoption of the FAO Port State Measures Agreement, which would be a major advance for our ambitions.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

EJF and our coalition partners are calling for the EU - with one of the largest distant water fishing fleets in the world – to push for more consistency across the regional fisheries management organisations (RFMOs) and the adoption of transparency measures by Contracting Parties. In 2019, nine proposals designed to tackle IUU fishing were adopted across the NGO coalition's four target RFMOs.

EJF is also working with the EU IUU coalition to promote the alignment of the 'catch documentation schemes' between the EU, Japan and USA, which will help create a 'level-playing field' for seafood production and trade. Several events have been organised (Brussels, Tokyo) and the coalition will launch a report at the European Parliament in January 2020. In late 2019, EJF and its partner NGOs secured further funding for a coalition to work with EU institutions to improve control measures for European fishing vessels, including through the introduction of cameras to monitor and verify what they catch.

The European Commission praised EJF's initiative to secure greater fisheries transparency: DG Mare invited EJF to present our vision, including actions to end the use of flags of convenience (FoCs) by fishing vessels. An EJF report will be published in 2020 on FoCs.

WORKING WITH INDUSTRY

EJF supports greater transparency within industry supply chains. In March, Tesco, M&S, Waitrose, Sainsbury's and Co-op along with 13 major seafood processors gave support to our Transparency Charter. We are working to secure stronger action in the major fishing nations supplying these companies: an industry-signed letter called on the Royal Thai Government to maintain fisheries reforms opposed by some within the fishing industry. In Korea, New England Seafood and Tesco participated in meetings with Ministry officials and fishing companies to highlight European industry calls for greater transparency. This was followed by the Korean Government adopting measures advocated by EJF and European industry.

We are also working with WWF, Pew and leading retailers and processors to provide practical implementation guidance for our Code of Practice, which gives detailed recommendations to help industry avoid seafood linked to illegal or unethical practices. The Seafood Ethics Alliance - comprising the UK's leading retailers, processors and brands - has agreed to support this process; companies that have signed the Transparency Charter have committed to use the Code in their supply chains.

Elsewhere, EJF: launched the German version of the Advisory Note together with the industry association Hamburger Waren-Verein and WWF; presented to an industry event in Milan organized by WWF Italia; and worked with Dutch partners to develop a version of our seafood risk mitigation tool for the Netherlands.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**TRUSTEES' REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2019****SUPPORTING COMMUNITIES****'NET FREE SEAS' IN THAILAND**

'Ghost gears' are fishing gears that are lost or discarded at sea. They are hugely harmful debris which continue to entangle, kill and injure marine wildlife including more than 100,000 whales, dolphins, seals and turtles each year. In southern Thailand, EJF undertook three pilot trials to collect discarded nylon fishing nets from the sea. The collected nets are made into pellets from which innovators are devising prototypes including surfboard fins and automotive parts. Working with the Thai Department of Fisheries (DoF) we designed a survey to estimate the volume of discarded crab nets in 70 fishing communities across three coastal provinces. Together with the DoF, we visited eight communities and met with recycling companies, nylon manufacturers, and companies producing consumer goods, who will help us to refine the project's supply chain. The EJF team showcased the project at a panel event during the Seaweb meeting and at UNEP's SEA of Solutions Conference held in Bangkok in November. The pilot project is showing initial success and we have the DoF's support to help scale and replicate the work in 2020.

SHARKS, RAYS AND TURTLES - WEST AFRICA

For the past seven years EJF's community science project has worked with fishers to gather data and photos of sharks and rays traded in landing sites in Liberia. This has provided unique information on the threats to shark and ray species in Liberian waters: the project - which works in three of the nine coastal counties of Liberia - has now recorded 19 species, all of which are found on the IUCN Red List of Threatened Species and include the critically endangered Great Hammerhead Shark. Community scientists are trained to take measurements and identify the sex of the landed shark or ray as well as gathering data on the numbers landed. This is, for the first time, building a comprehensive database to inform the management and conservation of sharks and rays. Six new landing sites were identified where data collection will be developed in 2020, and 11 EJF staff and volunteers were trained to use the DASE app for data collection.

West Africa's rich marine waters provide home and breeding grounds to five (of the world's seven) species of turtle: green, hawksbill, loggerhead, leatherback and olive ridley. All are endangered or critically endangered. In Liberia, five volunteer teams are trained and equipped to patrol the beaches protecting nests and the females that are vulnerable to capture as they come ashore to lay their eggs. In 2018, 48 turtles were known to have been killed; by 2019 this figure had dropped to 11. Whilst the number of nests that were damaged remained tragically high, the proportion of nests destroyed fell significantly, whilst the number of turtles seen doubled. In Ghana, our 'turtle defenders' use radio to raise local awareness, and our seven volunteer beach patrollers are members of a popular local football team, providing a unique opportunity to engage the community and facilitate turtle releases.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

CLIMATE AND FORESTS

Climate change is the most profound global threat to environmental security and human rights. With carbon emissions failing to slow, EJF is redoubling our commitment to support all efforts that can bring positive impact in mitigating climate change. For the past decade EJF has been the lead NGO campaigning for the rights of climate refugees. Our reports and films have highlighted the impact of climate change on human rights and called for climate justice to protect those who have contributed least to climate change, but who suffer its first and worst impacts. In 2019, we were given *pro bono* support from leading global law firm Linklaters that resulted in a legal opinion on climate refugees. We will use the expert opinion to engage and inform decision makers on the need for a new legal framework to protect climate refugees.

In 2019, our work expanded to new areas where our investigations, campaigns and advocacy can lend real value. Following an investigative trip to Indonesia in 2018, EJF produced a film calling on the EU to curb the transport sector's demands for palm oil. EJF is calling for an end to deforestation for palm oil. We are working with a number of environmental NGOs demanding change and closely monitoring policy making in Europe, as parliamentarians realise that there is nothing 'green' about palm oil biodiesel. EU biofuels policy is beginning to take account of the emissions caused by the deforestation and drainage of carbon-rich ecosystems. The revised Renewable Energy Directive – which was put to the European Parliament by the Commission in March 2019 – expelled palm oil from the EU's renewable energy targets (a final phase-out by 2030). Developing our work to protect Indonesia's forests, EJF undertook scoping research in West Papua, where the Governor has pledged to protect 70% of the forests. Our research and plans to push for longer-term moratoria on oil palm plantations has been largely restricted in scope due to the unrest in West Papua over the second half of the year; and we will hope to develop activities in 2020.

In August, the Brazilian forest fires prompted EJF to undertake an investigation into some of the key factors – including soy and beef – prompting the deliberate burning and the impacts on biodiversity and indigenous communities. Similarly, research began into biofuels and biomass, with a focus on the impact of energy production from wood that is contributing to – rather than reducing – carbon emissions.

We also focused attention on research and development for our campaign to value and protect 'blue carbon' – the carbon captured by the world's oceans and coastal ecosystems. Our aim is to conserve mangrove forests from unsustainable development, including for export-driven shrimp production; and for greater recognition for the positive impact of 'marine biomass' in mitigating climate change. A report on climate change and its impacts on coral reefs will also be published in January 2020.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

COMMUNICATING ENVIRONMENTAL JUSTICE

EJF's campaigns are founded on investigations, detailed research and evidence gathering, the results of which are compiled into compelling reports, briefings and films, and presented at events and via digital or traditional media. In 2019, these included:

- Blood and Water: Exploring the Links Between Illegal Fishing and Human Rights Abuses
- China's Hidden Fleet in West Africa: A Spotlight on Illegal Practices within Ghana's Industrial Trawl Sector
- Fish in Disguise: Seafood Fraud in Korea
- German Due Diligence Guide: Advisory Note for German Industry
- Illegal Fishing and Human Rights Abuses in the Taiwanese Fishing Fleet
- Out of the Shadows: Improving Transparency in Global Fisheries to Stop Illegal, Unreported and Unregulated Fishing
- Stolen at Sea: How Illegal 'Saiko' Fishing Is Fuelling the Collapse of Ghana's Fisheries
- Caught in the Net: Illegal Fishing and Child Labour in Vietnam's Fishing Industry
- Thailand's Road to Reform: securing a sustainable, legal and ethical fishery
- The Case for Greater Transparency in the Management and Governance of Ghana's Fisheries
- Implementation Status of EJF Recommendations to the Royal Thai Government
- Principles of Good Governance for Securing Equitable and Sustainable Fisheries
- Protecting the Guardians of our Seas: Recommendations for a National Plan of Action for Liberia's Sharks and Rays
- Legal Analysis on the Trans-shipment of Fish at Sea from Industrial Trawlers to Canoes in Ghana
- Thailand's Progress in Combating IUU, Forced Labour & Human Trafficking

Films:

- Fish in Disguise: Seafood Fraud in South Korea
- The Impact of IUU fishing on Human Rights
- Out of the Shadows: Illegal Fishing and Slavery on our Oceans
- Shining a Light: EJF's Investigation into the Devastating Impacts of Illegal 'Saiko' Fishing
- Stolen at Sea: The Chinese Trawlers Driving the Collapse of Ghana's Fisheries:
- Slaughter at Sea: Illegal Shark Finning, Killing of Dolphins and Turtles and Human Rights Abuses in Taiwan's Tuna Industry
- Slipping Through the Net: Taiwan's Failure to Stop Abuse and Illegal Fishing on Fuh Sheng 11
- Caught in the Net: Illegal fishing and Labour Abuses in the Vietnamese Fishing Fleet
- Human Rights Abuse in Japan's Tuna Industry

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

STRUCTURE AND GOVERNANCE

Environmental Justice Foundation charitable trust (EJFct) was established under a Deed of Trust (2000) and became a registered charity (1088128) in August 2001. In 2019, two Trustees resigned from the Board; two new Trustees, Juliana Ruhfus and Bob Lutgen, were duly elected to the Board, bringing with them considerable expertise in investigative journalism and finance respectively.

Board of Trustees:

Anne Burley

Rachel Inman (stepped down June 2019)

Andrew Kalman

Tris Lewis (stepped down December 2019)

Bob Lutgen (appointed October 2019)

Steve McIvor

Juliana Ruhfus (appointed June 2019)

The Trustees have no beneficial interest in EJF, and none received any remuneration. Trustees have the power to appoint new and re-elect members onto the Board.

The Trustees have the power to invest the charity's money in the furtherance of the charity's aims and objectives. The Trustees meet at least twice per year (with additional remote meetings as needed) and are responsible for the governance and financial oversight. They delegate all operational matters to the Founders (Executive Director and Director) who are supported by a senior management team (SMT) comprising finance manager, deputy directors and team leads. The Directors, supported by the SMT, are charged with meeting the agreed institutional, financial and developmental objectives and report regularly to the Trustees on all matters of fiduciary oversight, risk management and governance. Meaningful, forensic monitoring and evaluation (M&E) is conducted and is designed to strengthen EJF's capacity and ability to secure long-term impact.

EJF is headquartered in the UK and has offices in Germany, Taiwan, Indonesia, South Korea, Thailand, Liberia and Ghana. By the close of 2019, 17 staff were employed in the UK. EJF is an international organisation that operates with a unitary structure with all country offices and staff reporting to the Directors in the UK. Almost all of the income to support the campaigns and projects is granted or gifted to the UK and is reported accordingly.

PUBLIC BENEFIT

Reference is made to the Charity Commission's guidance on public benefit in relation to EJF's aims and objectives, activities and future plans. Public benefit arises from research, awareness-raising and education into the protection of the natural environment and defence of human rights. With the exception of specific confidential or sensitive materials, all published films and reports are available via open access and we encourage their distribution and use by all stakeholders in our work.

EJF is committed to ensuring that our organisational environmental footprint is kept to a minimum: a sustainability policy outlines the steps that we take to promote good environmental stewardship, including national and international travel, procurement, waste and recycling, and energy.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

RISK MANAGEMENT

As EJF continues to grow, our proactive, actionable and appropriate risk management remains a priority. The Trustees are ultimately responsible and work with the Directors to review and manage existing, emerging or potential risks. Our approach ensures the highest standards of professionalism, management and clear oversight that reduce risk and uphold the highest levels of integrity, transparency, effectiveness, efficiency and impact.

The risk register identifies the major financial, regulatory, governance, external, operational (including staff retention, safety and security) and reputational risks in relation to their potential impact and likelihood of occurrence. Each is plotted against existing mitigation measures and highlights new measures and timeframes that are required in addition to counter new and emerging risks.

Financial: EJF is committed to – and prides itself on – maintaining the highest standards of financial control, meeting or exceeding recognised norms of best practice. EJF requires dual approvals for bank transfers and other payments and has tight controls over access to bank accounts. EJF has always operated a 'zero tolerance' policy to prevent corrupt or irregular activities (and has never had any suspicious or illicit activity occur).

Reserves policy: a cash reserve equivalent to three months operating costs will continue to be held in our accounts to ensure that ongoing commitments to projects and staff can be maintained, should there be any cash flow issues.

Income: EJF continues to expand and diversify funding support to reduce our reliance on a small number of funders. Opportunities secured in 2019 include: EU Delegation in Liberia – signing a grant agreement to support a new project aimed at creating stronger grassroots engagement and capacity to reduce illegal, unsustainable fishing; the Danish Institute for Human Rights – to research human rights abuses in Ghana's fisheries sector; Norwegian Retailers Environment Fund – for the 'Net Free Seas' project in Thailand beginning in early 2020; and Levine Family Foundation for our oceans advocacy. The Durham University Charity Fashion show held in March raised an astonishing £150,000 for our sustainable fashion campaign and we will develop future partnerships with universities to help raise awareness and income.

Safety and security: EJF's work can carry inherent risks, primarily during investigations and some of our in-country campaign activities. Risks to staff, partners, grassroots communities and contacts are given meticulous attention to mitigate the potential for harm. A revised and expanded set of standard operational procedures has been put in place alongside enhanced planning and risk assessments for all foreign travel. Training is provided to staff engaged in any 'at risk' travel, this includes at-sea training and medical/hostile environment training and first aid. Equipment provision has also been enhanced, including Emergency Position Indicating Radio Beacon (EPIRBs).

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

Recruiting and retaining staff: EJF is committed to retaining and expanding a high-calibre professional team and is actively enhancing our attractiveness to current and potential employees. The Directors strive to ensure that, alongside good employment packages, there is a positive working environment and strong EJF team culture, which also offers opportunities for career development.

FUNDRAISING POLICY

The vast majority of EJF's income arises from grants given by private trusts and foundations and public bodies, including the EU Commission's funding streams. Public support comes from donations, events (such as the £150,000 from Durham University) and partnerships (hotels and restaurants supporting our World Oceans Day celebrations), alongside the sale of our campaign T-shirts and other merchandise, and sale of film and photos to 3rd-parties.

We do not – and have never - conducted street or door-to-door collections nor have we ever solicited support through tele-marketing or direct mail. EJF has a 'paperless supporter' policy – all materials are sent electronically as part of our commitment to reducing junk mail and its environmental impact. In 2018, we met our obligations under the new GDPR laws and continue to fulfil our obligations in this regard.

EJF prides itself on a highly cost-effective approach to fundraising, all of which is conducted in-house and led by the Directors who are personally responsible for the vast majority of the income raised each year. EJF has never used the services of third-party professional fundraisers or commercial agencies. We have never purchased nor shared mailing lists. EJF has never had any complaints made about our fundraising and we will never undertake aggressive marketing aimed at individuals or mass-mailing of appeals. We take a proactive stance to protect privacy and ensure that all communications we send are appropriate and solicited. The Directors ensure that EJF fundraises in a way which protects the charity's reputation and encourages transparency to enhance public trust and confidence in EJF's work, impact and overall cost-effectiveness and report to the Trustees on this.

DISCLOSURE OF GOING CONCERN RELATING TO COVID-19

At the time of writing, EJF is adapting to the Covid-19 pandemic. A rapid response was initiated with offices closed and staff required to work from home (even prior to the formal lockdowns in different jurisdictions).

An immediate exercise in financial mapping, examining the known and possible impacts of Covid-19 on our resources was undertaken with clear financial projections for 1, 2 and 3 years ahead.

None of our staff have been laid off or furloughed as a result of C-19 and we are committed to ensuring that our work remains on track and can rebound once the situation begins to normalise once more.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

Many tasks – such as our remote research and evidence-collection - are able to continue and staff are working efficiently with remote guidance and support. The key impact is that travel for investigations, events and capacity building projects has been greatly curtailed: new filmed evidence has been impossible to source first-hand. This has led us to innovate and devise new ways of gathering information and different means to enhance our support and capacity-building and outreach to grassroots partnerships and communities.

In terms of income, typically less than five percent of our funding comes from individual donations and appeals, merchandise or events and we do not anticipate an adverse impact on our income as a result of the economic downturn (even if this is prolonged). The majority of EJF's income comes from multi-year grants from funders with whom we have a long-standing relationship. The Directors are in regular communication with these funders and we do not anticipate any shortfalls or declines in expected income as a result of C-19 in either 2020 or 2021. Indeed, a new major multi-million 2-year grant agreement was signed in March, and additional opportunities are being rapidly developed.

A revised 2020-2021 budget has been compiled with adjustments to the projected income and expenditure, based on medium and worst-case scenarios. Additional scrutiny and mapping of income and expenditure against projections is in place to ensure that further adjustments and planning can be made. The Directors are committed to ensuring that the current situation helps to build EJF's long-term resilience and innovation; the Trustees are confident that EJF will continue to be a thriving going concern, strengthened by the response to C-19.

Financial Review

The charity's finances are overseen by the Trustee Board. A statement of Financial Activities has been prepared for the full year. This statement shows income for 2019 was £2,613k a decrease of £543k from 2018. Expenditure totaled £2,347k in 2019 compared to £1,797k in 2018.

The Trustees have committed to expand the unrestricted income to support the core costs and development of the charity and to ensure the maintenance of a reserve of £180k. At the year end the charity has unrestricted reserves of £688k.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2019

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 15th August 2020.


A. BURLEY (Trustee)

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

We have audited the financial statements of The Environmental Justice Foundation Charitable Trust for the year ended 31st December 2019 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 31st December 2019 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 or a material misstatement of the other information. 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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF

THE ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the report of the trustees'; 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 statement of trustees' responsibilities, 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

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 Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken, so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.



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

25/08/2020
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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

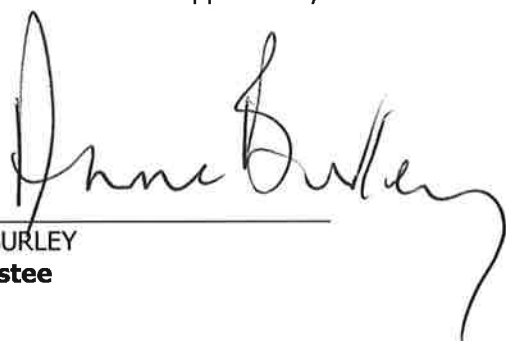
FOR THE YEAR ENDED 31ST DECEMBER 2019

	Notes	Restricted £	Unrestricted general £	Unrestricted designated £	Total 2019 £	Total 2018 £
INCOME FROM:						
Grants and donations	2	2,092,228	339,688	-	2,431,916	2,055,272
Charitable activities		-	172,383	-	172,383	6,110
Other trading activities		-	5,699	-	5,699	7,552
Investments	3	-	3,095	-	3,095	2,710
Other income		-	321	-	321	(1,296)
Total		2,092,228	521,186	-	2,613,414	2,070,348
EXPENDITURE ON:						
Raising funds	4	-	54,439	-	54,439	22,465
Charitable activities	5	2,254,809	37,994	-	2,292,803	1,774,456
Total		2,254,809	92,433	-	2,347,242	1,796,921
Net gains/(losses) on investments						-
Net income/(expenditure)		(162,581)	428,753	-	266,172	273,427
Transfers between funds	13	59,866	(59,866)	-	-	-
NET MOVEMENT IN FUNDS		(102,715)	368,887	-	266,172	273,427
Balances brought forward at 1 January						
BALANCES CARRIED FORWARD AT 31 DECEMBER 2019		1,602,608	318,752	-	1,921,360	1,647,933
		1,499,893	687,639	-	2,187,532	1,921,360

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**BALANCE SHEET****AS AT 31ST DECEMBER 2019**

	Notes	2019		2018	
		£	£	£	£
Fixed Assets					
Social Investment	9		10,000		10,000
Tangible Assets	10		24,398		38,230
Current Assets					
Stock		8,376		4,617	
Debtors	11	315,588		240,939	
Cash at bank and in hand		1,866,136		1,677,161	
		<u>2,190,100</u>		<u>1,922,717</u>	
Creditors: Amounts falling due within one year					
	12	<u>(36,966)</u>		<u>(49,587)</u>	
Net Current Assets			2,153,134		1,873,130
Total Assets Less Current Liabilities			<u>2,187,532</u>		<u>1,921,360</u>
FUNDS					
Restricted Funds	13		1,499,893		1,602,608
Unrestricted general			687,639		318,752
Unrestricted designated	14		<u>-</u>		<u>-</u>
Total Funds			<u>2,187,532</u>		<u>1,921,360</u>

The accounts were approved by the Trustees on *15th August* 2020 and signed on its behalf by:-



A. BURLEY
Trustee

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**STATEMENT OF CASH FLOW****AS AT 31ST DECEMBER 2019****Statement of Cash Flows for the year ending 31 December 2019**

	2019	2018
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>206,284</u>	<u>377,432</u>
Cash flows from investing activities:		
Dividends and interest from investments		
Purchase of property, plant and equipment	(17,309)	(26,880)
Proceeds from sale of assets	-	1,609
Purchase of investments	-	(5,000)
Net cash provided by/(used in) investing activities	<u>(17,309)</u>	<u>(30,271)</u>
Change in cash and cash equivalents in the reporting period	188,975	347,161
Cash and cash equivalents at the beginning of the reporting period	<u>1,677,161</u>	<u>1,330,000</u>
Cash and cash equivalents at the end of the reporting period	<u>1,866,136</u>	<u>1,677,161</u>

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

	2019	2018
	£	£
Net income/(expenditure) for the reporting period	266,172	273,427
Depreciation charges	31,141	42,656
(Gains)/losses on investments	-	-
Dividends and interest from investments	-	-
(Increase)/decrease in debtors	(74,649)	78,488
Increase/(decrease) in creditors	(12,621)	(19,496)
(Increase)/decrease in stock	(3,759)	1,061
Loss on sale of assets	-	1,296
Net cash provided by/(used in) operating activities	<u>206,284</u>	<u>377,432</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2019

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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

The financial statements are presented in pounds sterling.

Judgements and key sources of estimation uncertainty

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

1.2 Incoming Resources

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

1.3 Expenditure

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

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

1.4 Financial Instruments

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

1.5 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Fixtures, Fittings & Equipment – 33.33% reducing balance

1.6 Foreign Currency

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2019

1. ACCOUNTING POLICIES (Continued)

1.7 Fund Accounting

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

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions on their use are provided in note 13 to these financial statements.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

2. GRANTS AND DONATIONS

	2019	2018
	£	£
Grants and Donations	2,431,916	2,055,272
	<u>2,431,916</u>	<u>2,055,272</u>

3. INVESTMENT INCOME

	2019	2018
	£	£
Interest Receivable	3,095	2,710
	<u>3,095</u>	<u>2,710</u>

4. RAISING FUNDS

	2019	2018
	£	£
Direct Costs	51,582	21,536
Support	2,857	929
	<u>54,439</u>	<u>22,465</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2019

5. **PROJECT COSTS**

	2019	2018
	£	£
Oceans Campaign		
(Protecting wildlife and people by ending catching and illegal fishing)		
Direct Project Costs	1,883,044	1,431,721
Support Costs	104,295	61,710
	<u>1,987,339</u>	<u>1,493,431</u>
Ethical Cotton Project		
(Campaigning for Sustainable and Fairly-Traded Cotton)		
T-Shirts Costs	3,416	1,628
Support Costs	189	70
	<u>3,605</u>	<u>1,698</u>
Climate Refugees		
Direct Project Costs	34,537	65,679
Support Costs	1,913	2,831
	<u>36,450</u>	<u>68,510</u>
Human Trafficking		
Direct Project Costs	196,709	155,087
Support Costs	10,895	6,685
	<u>207,604</u>	<u>161,772</u>
Bees Project		
Direct Project Costs	227	211
Support Costs	13	9
	<u>240</u>	<u>220</u>
Woodland		
Direct Project Costs	-	88
Support costs	-	4
	<u>-</u>	<u>92</u>
Governance costs		
Audit fee	4,500	4,500
Direct Project Costs	3,205	1,249
Salaries	24,879	33,470
Support	1,805	1,690
	<u>34,389</u>	<u>40,910</u>
Forests		
Direct Project Costs	18,837	7,500
Support	1,043	323
	<u>19,880</u>	<u>7,823</u>
Cotton		
Direct Project Costs	3,123	-
Support	173	-
	<u>3,296</u>	<u>-</u>
	<u>2,292,803</u>	<u>1,774,456</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2019****6. SUPPORT COSTS**

	2019	2018
	£	£
Education and Outreach	-	444
Salaries, NI and Pension Costs	71,869	51,631
Insurance/Rent	5,670	-
Utilities	4,274	10,300
Training	5,119	365
Telephone, Fax and Website	14,424	4,610
Camera/ Video Equipment	239	300
Recruitment costs	6,493	2,159
Office Supplies	5,525	1,978
General Expenses	4,501	-
Accountancy Fees	3,118	536
Bank Charges	1,951	1,607
Depreciation	-	320
	<u>123,183</u>	<u>74,250</u>
Allocated to:		
Fundraising	2,857	929
Project Costs	118,521	71,631
Governance	1,805	1,690
	<u>123,183</u>	<u>74,250</u>

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

7. TRUSTEES

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

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2019

8. EMPLOYEES

Number of Employees

There was an average number of 17 (2018: 16) employees working in the UK. Additionally 23 (2018: 25) members of staff in Liberia, Cote d'Ivoire, Ghana, Germany, Spain, Korea, Thailand and Taiwan are paid locally.

Employment Costs	2019	2018
	£	£
Wages and Salaries	634,636	542,544
Social Security Costs	64,134	55,707
Other Pension Costs	81,303	70,424
Overseas salaries	462,675	419,452
	<u>1,242,748</u>	<u>1,088,127</u>

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

	2019	2018
£60,000 - £70,000	-	1
£70,000 - £80,000	1	1
£80,000 - £90,000	1	-

Senior Management comprises two Directors of Operations. The total employee benefits paid to key management personnel during the year amounted to £190,205 (2018: £183,661).

9. SOCIAL INVESTMENT

In 2016 EJF Trust purchased 5,000 shares in a new Welsh Wind Co-op. During 2018 an additional investment of £5,000 was made.

10. TANGIBLE FIXED ASSETS

	Computers and Cameras	Motor vehicle	Total 2019	Total 2018
	£	£	£	£
Cost				
At 1 st January 2019	136,695	18,204	154,899	202,913
Additions	17,309	-	17,309	26,880
Disposals	-	-	-	(74,894)
At 31 st December 2019	<u>154,004</u>	<u>18,204</u>	<u>172,208</u>	<u>154,899</u>
Depreciation				
At 1 st January 2019	107,567	9,102	116,668	146,002
Charge for the year	27,500	3,641	31,141	42,656
Disposals	-	-	-	(71,990)
At 31 st December 2019	<u>135,067</u>	<u>12,743</u>	<u>147,810</u>	<u>116,668</u>
Net Book Value				
At 31 st December 2019	<u>18,937</u>	<u>5,461</u>	<u>24,398</u>	<u>-</u>
At 31 st December 2018	<u>29,128</u>	<u>9,102</u>	<u>-</u>	<u>38,230</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2019****11. DEBTORS**

	2019	2018
	£	£
Partners advances	241,332	157,657
EJF Ltd (see Note 16)	26,600	26,600
Other debtors and prepayments	47,332	56,105
Accrued Income	324	577
	<u>315,588</u>	<u>240,939</u>

EJF Charitable Trust is the grant administrator for the O5 Project which involves a number of charities working in partnership. EJF CT advances grant funding to each partner according to an agreed schedule.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Deferred income	-	-
Accruals	36,966	49,587
	<u>36,966</u>	<u>49,587</u>

13. RESTRICTED RESERVES

	Balance 1st January 2019	Income	Expenditure	Transfers	Balance 31st December 2019
	£	£	£	£	£
Oceans Project	1,531,133	1,938,382	(1,987,339)	-	1,482,176
Communications Project	7,306	-	-	-	7,306
Bees	-	-	(240)	240	-
Human Trafficking Project	54,161	153,846	(207,604)	-	403
Climate Project	-	-	(36,450)	36,450	-
Woodland	10,008	-	-	-	10,008
Forest	-	-	(19,880)	19,880	-
Cotton	-	-	(3,296)	3,296	-
	<u>1,602,608</u>	<u>2,092,228</u>	<u>(2,254,809)</u>	<u>59,866</u>	<u>1,499,893</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2019****13. RESTRICTED RESERVES (continue) – comparative 2018**

	Balance 1st January 2018	Income	Expenditure	Transfers	Balance 31st December 2018
	£	£	£	£	£
Oceans Project	1,373,199	1,651,365	(1,493,431)		1,531,133
Communications Project	7,306	-	-	-	7,306
Bees	-	-	(220)	220	-
Human Trafficking Project	62,087	153,846	(161,772)	-	54,161
Climate Project	-	965	(68,510)	67,545	-
Woodland Forest	10,098	-	(92)	-	10,008
	-		(7,823)	7,823	-
	<u>1,452,690</u>	<u>1,806,176</u>	<u>(1,731,848)</u>	<u>75,588</u>	<u>1,602,608</u>

14. DESIGNATED RESERVES

	2019	2018
	£	£
At 1 st January 2019	-	12,933
Transfer (to)/from General Reserve	-	(12,933)
At 31 st December 2019	<u>-</u>	<u>-</u>

The Designated Reserves represent funds designated to cover medical costs in West Africa. During the year the Trustees decided to release the designated funds to unrestricted funds as the activities in Cote d'Ivoire and Sierra Leone ceased and the staff in Ghana are covered by a local healthcare policy.

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2019****15. SPLIT OF ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2019
	£	£	£
Fixed Assets	34,398	-	34,398
Net Current Assets	653,241	1,499,893	2,153,134
	<u>687,639</u>	<u>1,499,893</u>	<u>2,187,532</u>

SPLIT OF ASSETS BETWEEN FUNDS – comparative 2018

	Unrestricted Funds	Restricted Funds	Total 2018
	£	£	£
Fixed Assets	48,230	-	48,230
Net Current Assets	270,522	1,602,608	1,873,130
	<u>318,752</u>	<u>1,602,608</u>	<u>1,921,130</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 the previous year an advance of £26,599 was made to EJF Ltd to enable the company to purchase a piece of woodland. The woodland will be transferred to EJF CT in 2020.

17. OPERATING LEASES COMMITMENTS

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

	Land and building		Other	
	2019	2018	2019	2018
	£	£	£	£
Falling due within one year	70,043	61,443	-	-
Falling due between one and five years	58,422	100,914	-	-
Falling due later than five years	-	-	-	-
	<u>128,465</u>	<u>162,357</u>	<u>-</u>	<u>-</u>

ENVIRONMENTAL JUSTICE FOUNDATION CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31ST DECEMBER 2019****18. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRED BY FRS 102**

	Restricted Funds	Unrestricted general Funds	Unrestricted Designated Funds	Total 2018
	£	£	£	£
INCOME FROM				
Legacies and donations	1,806,176	249,096	-	2,055,272
Charitable activities	-	6,110	-	6,110
Other trading activities	-	7,552	-	7,552
Investments	-	2,710	-	2,710
Other income – loss on disposal of assets	-	(1,296)	-	(1,296)
Total	<u>1,806,176</u>	<u>264,172</u>	<u>-</u>	<u>2,070,348</u>
EXPENDITURE ON				
Raising funds	-	22,465	-	22,465
Charitable activities	1,731,848	42,608	-	1,774,456
Total	<u>1,731,848</u>	<u>65,073</u>	<u>-</u>	<u>1,796,921</u>
Net income/(expenditure)	74,328	199,099	-	273,427
Transfers between funds	75,588	(62,655)	(12,933)	-
Net movement in funds	<u>149,916</u>	<u>136,444</u>	<u>-</u>	<u>273,427</u>
Balance brought forward	1,452,692	182,308	12,933	1,647,933
Balance carried forward	<u>1,602,608</u>	<u>318,752</u>	<u>-</u>	<u>1,921,360</u>