

Global Witness Trust Policy Plan 2024

1. Objective: what does the organisation want to achieve?

The aims of Global Witness Trust are to promote public education on environmental issues, including the preservation, conservation, and sustainable development of the natural environment; and to support research and investigations in areas affected by environmental damage and its impact on local communities.

2. The activities to be carried out by the institution

The Trust's role is as a grant making body. Its activities are to raise funds, including through inviting, requesting or applying for grants and contributions, individual gifts, legacy or property. In doing so, the charity complies with relevant statutory regulations as provided by Charity Law and the [Charity Commission](#).

In line with its grant making policy, Global Witness Trust supports the campaigns and investigations carried out by Global Witness, whose current campaign targets in 2024 are:

- Stop the oil and gas industry escalating global warming by making us dependent on fossil fuels.
- Ensure that the current energy transition is fair and responsible, serving people and the planet.
- Protect Land and Environmental Defenders by taking on the industries most associated with attacks and killings.
- Tackle digital threats to democracy and create healthier online information ecosystems.
- Increase our cross-campaign impact and profile through international climate forums by working with our partners to put people at the centre of decision-making.

3. Finances

3(i) The method of income generation: how do you intend to provide financial resources to carry out your activities?

Global Witness Trust employs no staff directly as the charity's administrative functions are carried out by Global Witness on a pro bono basis, and under a resource sharing agreement. The Trustees undertake an annual income budgeting process, taking into account the wider economic and donor environment, and arrive at challenging but achievable targets for income generation. The trustees regularly monitor the progress of development and fundraising through the year against these targets.

Global Witness has a dedicated development function within the wider External Engagement team who work to ensure the financial sustainability of the organisation, maintaining and growing our organisational income through both restricted and unrestricted funds. A large majority of our

funding comes from trusts, foundations, and other institutions, including governments, with a smaller proportion from individual philanthropists and lower-level donors. Funding received by Global Witness Trust is often given by donors wishing to further the aims of Global Witness. Funders may choose to donate to the Trust rather than directly to Global Witness for many reasons.

Global Witness adheres to a strict due diligence policy to guide our decisions on accepting donations. Under this policy, we do not accept donations from entities or individuals with close, current ties to fossil fuel extraction, the arms industry, tobacco manufacturing, or those subject to sanctions.

3(ii) The management and use of the institution's assets: explain how the organisation will manage the income it has acquired and how the (financial) resources raised will be spent.

The Trustees of Global Witness Trust acting as a board have determined that the best way for it to fulfil its objectives is to support the charitable aspects of investigations and campaigns undertaken by Global Witness, a separate not-for-profit organisation. Funding applications from Global Witness are evaluated by the trustees to ensure alignment with the trust's charitable goals, and each successful application is governed by a separate and specific grant agreement.

Acquired income is managed by Global Witness's dedicated fundraising and finance teams, who ensure income is allocated and spent according to the organisational budget as well as each specific funder's requirements. Global Witness's cost structure is adjusted for inflation and that the company's operational costs are within its annual income target to achieve its annual objectives. The annual budget setting process allows for a thorough review of each areas detailed plans which are approved and agreed through Global Witness Leadership Team and the Global Witness Board. These plans are updated at the mid-point through the year to allow for greater probity and accuracy of these plans and the finances supporting them. Implementation and financial control are monitored by the Global Witness Leadership Team through monthly management accounts which are reviewed as part of monthly Leadership Team meetings as well as through local monthly accounts meetings with budget holders. Our system of financial controls and supporting policies are subject to review by the Finance and Remuneration committee, a subcommittee of the Global Witness Board.

Global Witness Trustees oversees the Charity's governance, grant making policy and risk management, and publish their annual updates in the Report of the Trustees. The Trust's Report and Financial Statements are publicly available on this [link](#).