

FRIENDS OF THE EARTH IRELAND C.L.G.
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

FRIENDS OF THE EARTH IRELAND C.L.G. CONTENTS

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**FRIENDS OF THE EARTH IRELAND C.L.G.
DIRECTORS' REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

Directors	Ciara Kirrane (Resigned 30 September 2022) David Joyce Marion Briggs Sarah O'Suilleabhain Celeste Roche (Resigned 30 September 2022) David Heller Valery Molay Emma Lane-Spollen Colm Ó Cuanacháin Justin Moran (Appointed 22 February 2023) Molly O'Shea (Appointed 22 February 2023) Anna Pringle (Appointed 22 February 2023)
Company Secretary	Anna Pringle (Appointed 14 March 2023) Ciara Kirrane (Resigned 14 March 2023)
Charity Number	20205807
Company Number	383678
Registered Office and Business Address	9 Upper Mount Street Dublin 2 Ireland
Auditors	Roberts Nathan Chartered Certified Accountants and Statutory Audit Firm 9 Exchange Place International Financial Services Centre Dublin 1
Bankers	Bank of Ireland Plc College Green Dublin 2

FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

Principal Activity and Review of the Year

Friends of the Earth's mission is to campaign and build movement power to bring about the system change needed for a just world where people and nature thrive. We deliver this mission by campaigning and building people power through activities such as research and policy development, participatory education such as global citizenship education, peer support and skills training, networking with community and grassroots groups and building coalitions of civil society organisations, media engagement, advocacy, digital campaigning and supporting active citizenship.

This work is enabled by the members of the Friends of the Earth who support our work, our committed staff, volunteers and Board members, along with our funders.

Friends of the Earth's campaigns run for as long as it takes, often lasting a decade before coming to fruition. In 2022 we saw some real results, long sought after.

- since February 2022 people are now paid for the excess electricity they generate to the grid
- in September the requirement for planning permission to put even one solar panel on a school was removed
- in the October Budget the government committed funding to make "every school a solar school"

Our second independent "Report Card" on the Government's progress on the climate and environment commitments in the Programme for Government was published in August and the government earned a C grade overall, down from C+ last year.

This year saw enormous work in movement building as we relaunched and renewed old collaborations and established new. In particular we would like to highlight the re-establishment of Young Friends of the Earth and the formation of networks to work collaboratively on energy poverty, and just transition. The fruits of this work will be seen in the years to come.

Organisational Goals and Strategic Objectives, to the end of 2025, are:

A. Building movement power

To contribute to building a diverse and inclusive movement strong enough to bring about system change in a way that supports others' social justice struggles and that aligns with our values.

B. Driving policy change

To drive a fair and fast transition to a zero pollution future.

C. Cultivating our community

To ensure Friends of the Earth supporters feel they are members of a mutually supportive community and present ways for them to participate in and sustain the work of the organisation for as long as it is required.

D. Developing our organisation

To ensure Friends of the Earth has the robust governance and effective management systems, and the appropriate financial resources, to maximise our impact and to cultivate a positive working environment.

Our Strategic Objectives to achieve those goals are:

Building movement power

1. To be a central and trusted hub for training and capacity building for individuals and groups who identify as being part of the movement for social justice and environmental sustainability. Our role is to train, mentor, promote reflection and develop increasing levels of ownership and leadership.
2. To support the development of opportunities and structures for local organizing and campaigning that contribute to advancing the missions of Friends of the Earth Ireland and International.
3. To collaborate directly and supportively with other groups and organisations whose work intersects with our mission and aligns with our values, and to participate actively in efforts to facilitate connections, coordination,

FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

collaboration and mutual support between intersecting causes in the climate movement and wider civil society.

Driving policy change

- 4. To establish a new climate governance regime** in Ireland that drives the development and adoption of policies to eliminate emissions in all sectors, based on legally-binding carbon budgets, expert-advice, and parliamentary accountability.
- 5. To ensure Ireland's climate-polluting emissions are on track for a 50% reduction by 2030**, and Ireland's actual fair share of climate action is a key issue in the next electoral cycle.
- 6. To prevent a lock-in to fossil gas** and enable Ireland to become an international example for the struggle to break the grip of the fossil fuel industry on policy-making.
- 7. To shape public debate on key issues related to our mission.**
To create public understanding that much of the change we wish to see will generate positive impacts and opportunities, not costs and hardships. To bring justice and fairness to the centre of the debate about climate and environmental issues - change should happen when justice and fairness requires it, even if it is not popular with everyone, especially the rich and powerful.

Cultivating our community

- 8.** To grow our community
- 9.** To nurture our community
- 10.** To sustain Friends of the Earth

Developing our organisation

- 11.** To ensure the organisation is appropriately structured to guarantee effective and efficient management.
- 12.** To be accountable and transparent to all our key stakeholders.
- 13.** To foster a culture of collaboration, respect and trust within a staff team where wellbeing is prioritized. To retain and attract motivated, committed and skilled staff.
- 14.** To secure the financial resources to deliver our programmes and achieve our goals while ensuring value for money. To diversify and increase our income.
- 15.** To innovate and support continuous learning and improvement in both management and delivery of commitments. To implement and maintain relevant Information and Communications Technology.

Activity Report 2022

The following activities were undertaken in 2022 and are reported under the relevant organisational goal.

Building movement power

2022 was another extremely busy year for education and training programme, partly as our team played catch-up after the Covid pandemic restrictions were fully lifted and people began to return to in-person events.

We ran another successful "Learning Hub" series comprising 4 webinars and 4 follow-up participatory workshops. We explored themes of climate justice, migrant justice, just transition, eco anxiety, movement building, energy poverty and energy and gas. 242 people participated in the series.

We successfully delivered 10 "System Change" seminars exploring interconnecting topics such as climate justice, racial and gender equality, sustainable housing, food systems, economic justice and more, from local to global perspectives. 172 people attended the seminars and 87.5% of participants reported an increase in their understanding of root causes and consequences of inequality.

We designed a high quality, peer-reviewed facilitators' and learners' handbook on "Climate Change, Extractivism and Colonialism". In April and May we ran a pilot 4-week online participatory evening course based on the 4 modules: historical colonization, modern-day colonization, extractivism and colonialism, and solidarity and justice. It was further

FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

developed for an in-person weekend training retreat in Sligo in November.

In March 2022, we delivered an interactive in-person media training with Dr.Cara Augustenborg, Assistant Professor in Environmental Policy at UCD for 16 youth participants. As a direct impact from this training – a new Young Friends of the Earth group was set up. This group co-organised their first climate justice youth summer gathering in August 2022 in Glendalough. They now meet weekly, have a youth nominee on the Friends of the Earth Board and one on the Young FoE Europe Steering Group.

In 2022, we applied successfully to Irish Aid for a new three-year Global Citizenship Education programme with a grant of €70,000 a year, a significant "upgrade" from the 2-year project at €44,000 that was funding our education and training programme. Meanwhile, our expert-reviewed assessments under the Irish Development Education Association Code of Good Practice show we are developing a quality education programme.

Cooperation, coordination, collaboration – “joining forces” as we put it in our strategic plan – have always been at the heart Friends of the Earth's strategic approach, and 2022 was no different.

Our collaborations to build an inclusive and strong movement continued apace, with the renewal of steering committee of the Stop Climate Chaos coalition we coordinate, the relaunch of the Just Transition Alliance that we founded with the trade unions, and the formation of a network to work collaboratively on energy poverty and energy pollution. Our work also included support for a new older persons' climate activism group and outreach to people working with disadvantaged youth, travellers and Roma.

We have served as the secretariat of the Stop Climate Chaos coalition (SCC) since it was founded in 2007. In recent years its membership has expanded beyond overseas aid agencies, environmental NGOs, youth and community organisations. Both the Union of Students in Ireland and the National Women's Council now sit on the Steering Committee.

In March 2022, after months of preparation, we relaunched the Just Transition Alliance (comprising ICTU, SIPTU, Fórsa, FoE and SCC) with a new joint declaration calling for the immediate establishment of a Just Transition Commission. In May, the Alliance had a meeting with Minister Eamon Ryan, where he committed to the Government establishing the Commission on a non-statutory basis first rather than waiting for the long process of primary legislation given the urgency of the issues.

In 2022 our elected nominee on the Board of the Irish Environmental Network, Kate Ruddock, finished her three-year term as Chair. The end of her term coincided with Friends of the Earth's turn coming around for one of the positions filled on rotation among the member organisations. Our CEO, Oisín Coghlan is now on the Board, serving as Vice-Chair.

During 2022 we held two day-long workshops in Dublin as part of a project called "Our Energy Future". An in-person workshop on energy poverty in June included representatives from a cross-section of national organisations and an in-person workshop in October on the relationship between renewables and nature included people from around Ireland.

Driving policy change

The sectoral emissions ceilings were publicly debated and decided by Government in June and July 2022. It was the most intense national debate yet about climate action in Ireland, FoE was absolutely central to that debate, and the final outcome was relatively progressive. They are a key plank of the implementation of the 2021 climate law that FoE campaigned for over 14 years. For us they are key to achieving our strategic objective 7, "To ensure Ireland's climate-polluting emissions are on track for a 50% reduction by 2030."

One of the four organisational goals is "To drive a fair and fast transition to a zero-pollution future." So, we have continued to deepen our engagement with social NGOs, which began in earnest in 2019. It meant that in 2022 we were well placed to engage and develop a joint position on the impact of Russia's illegal invasion of Ukraine on the existing energy poverty and pollution crisis. Initially a joint statement by 10 organisations including Age Action, the Disability Federation of Ireland, Irish Rural Link, Social Justice Ireland and Threshold, the launch in July was accompanied by a briefing session for TDs and Senators in the AV room in Leinster House. By early September, in the run up to the Budget, we had 42 organisations join to make common demands. This helped to gain traction for a narrative that getting off expensive, dirty fossil fuels is the answer to energy poverty, energy pollution and energy security rather than scramble for more fossil fuels. More immediately, a good number of the proposals were advanced in Budget 2023; as the collaboration deepened, others are back on the table in Budget 2024 discussions.

After the climate law campaign, launched in 2007, our second big campaign programme, started in 2013 and has focussed on community and household ownership of renewable energy. The "tip of the spear" was our Run on Sun

FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

campaign launched in 2016 for fair payment for solar electricity supplied to the grid by householders and micro-generators. Followed by our Solar Schools project in 2018 with the first of two competitions for schools to get free solar panels, designed to demonstrate the potential and the obstacles in the way of a rooftop revolution. After nine years of hard work and four years of trench-warfare over planning requirements and others issues, 2022 saw this campaign programme come to fruition in a big way.

From February 2022 people are paid for electricity they generate and spill to the grid; in September the requirement for planning permission to put even one solar panel on a school was removed; by the end of 2022 all 13 participating schools in our pilot project had panels on their roofs. In the biggest impact of all, the Government announced in the October Budget that they making funding available to make "every school a solar school" in the words of our campaign slogan. The overall impact of these developments is to make all renewables, solar in particular, more relatable and accessible at community level. A rooftop revolution is now slowly but surely taking off, and more generally a sunny day in Spring 2023 saw the first time solar provided over 10% of Ireland's electricity supply. Our years of solar work helped pave the way for this progress.

Another of our strategic objectives has been to prevent a lock in to polluting fossil gas. In this regard one of the main campaigning focuses has been the question of whether that state would allow the development of LNG terminals to import fossil gas by ship. In 2021 the Government introduced a moratorium on LNG infrastructure while it carried out an energy security review. In 2022, we engaged the Minister, advisors and officials for this review to be independent, evidence-based and aligned with climate obligations, and put forward information to all relevant Government bodies for LNG itself to be rejected. We achieved a success in that the expert analysis report produced for Government's in September explicitly rejected a commercially-operated or state-owned LNG import terminal on land.

One of the factors driving the fossil gas has been the rise of data centres in Ireland. In 2022, the CSO found that data centres now use more electricity than all rural homes put together, at 14% of total electricity used. That compares to an EU average of less than 3%. We therefore commissioned one of Ireland's leading energy academics, Professor Hannah Daly, to produce research on rising gas demand. This independent research included several important findings on the adverse impacts rising demand is having on both energy security and climate commitments, which FoE presented to politicians in November 2022.

At the end of August, we published the second independent "Report Card" on the Government's progress on the climate and environment commitments in the Programme for Government. It was carried out by academic experts from UCD, UCC and DCU. Based on interviews with stakeholders and a 70-page dossier of evidence they awarded the Government marks in 9 categories and C grade overall, down from C+ last year. The Report Card got significant media coverage.

Friends of the Earth continues to be a go-to for the media, both for coverage and research. We once again commissioned Ruepoint Media to analyse our coverage in print and online in 2022. Total volume for mentions of Friends of the Earth in 2022 was 499 articles, up from 434 in 2021. Scored for "prominence", 12% was prime (up from 6% in 2021), 56% was significant (down from 71%) and 32% was passing (up from 23%). Scored for "sentiment", 89% was positive, down from 95% in 2021, and 3% was negative (up from 0% in 2021). 11% was "prime & positive", up from 8% in 2021 and 5% in 2020. 51% of the items included the presence of a named spokesperson and 49% of the items included one of our pre-defined key messages, with ending our dependence on fossil fuels and the need for climate action the most featured. Our overall media score was 83/100, down from 86/100 in 2021, and the same as 2020, well above the industry benchmark of 50/100.

Cultivating our community

The number of registered members of the Friends of the Earth Community fell from 23,896 at the end of 2021 to 21,950 at the end of 2022. This is because natural attrition has not been offset by new email acquisition activities, but that is planned for 2023 into 2024. The intensity of our communications with our community remained high in 2022, with a total of 182 emails sent to the FoE list, or segments of the FoE list, compared to 161 in 2021.

In May, we held our first in-person meeting for supporters since the end of the Covid pandemic restrictions, with an event in the Notre Dame building on Merrion Square with members of our Sustainers' Circle of committed givers, staff and Board members. In September, supporters were invited to the online launch of our latest Impact Report.

As part of the COP27 Global Day of Action in November, we invited our supporters to join us at Smock Alley Theatre in Dublin for a special performance of 'Climate Worrier' by Colm O'Regan. After the show, Friends of the Earth team member Megan Maria Ayers facilitated a rich panel discussion on the theme of having a 'Climate Conversation' as a way to inspire our peers into action. Our guest panel included feminist and LGBTQ activist Ailbhe Smyth, social worker and psychotherapist who specialises in climate anxiety John Sharry, Go Dance for Change founder and community organiser Karen Aguiar and of course comedian and star of the night Colm O'Regan.

FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

Progress on developing our regular monthly giving slowed in 2022 but the overall outcome was still positive. The number of people giving monthly rose by 2% in 2022 compared to 3% in 2021, and the average gift grew by 4% in

2022 compared to 15% in 2021. Total monthly value of regular giving grew 6% in 2022 compared to 18% in 2021 and the total income from regular giving, as reflected in these accounts, grew by 5% compared to 24% in 2021. We plan to increase investment in developing our Sustainers' Circle of regular givers in 2023 into 2024, as they remain the bedrock of our independence.

Developing our organisation

In 2022, as a reflection of our organisational development, we took the step of designating ourselves as a "complex charity" as opposed to a "non-complex charity" in our annual report to the Charities Regulator. This required fulfilling additional compliance requirements.

Following the retirement from the Board of Ciara Kirrane and Celeste Roche in September 2022, three new members joined the Board in February 2023: Molly O'Shea, Justin Moran, and Anna Pringle.

As the organisation continued to grow, we averaged 15 staff during 2022. A new role of Chief Operating Officer was created in Autumn 2022 to support this growth and free up the Chief Executive's time, with a focus on consolidating the efforts made over the past couple of years to develop our organisational systems and process and ensure strong compliance and governance standards; Anne L'Henoret was hired for this role. We brought on Megan Maria Ayers as Fundraising Officer, Rose Anne White as Administrator and PA to the CEO, and Laragh McCann in the Communications team. Derek Thorogood retired and was replaced by Claudia Dallek in Finance. A couple of other staff moved on: Willemein Koelink, Evelyn Suttle, and Julia Bauer. Our Head of Finance, Audrey Vallier, and our Head of Fundraising, Claudia Tormey, were both on maternity leave for part of the year.

As an outcome of the COVID pandemic we have transitioned to hybrid working. This has allowed us to hire talented people from all over the country and to improve our staff's work-life balance as well.

Friends of the Earth scored very highly again at 83/100 in the annual review of effectiveness and value for money by the independent assessors working for the Irish Environmental Network. This resulted in the awarding of €36,604.34 in core funding from the Department of the Environment.

Finance Review

Overall, the organisation had another strong year financially. Income rose by 41% from €624,795 to €884,734. Notably, unrestricted funding fell 16% while there was substantial growth in restricted income (+77%). This was due to increased funding from a number of funders, the most significant being the Tomar Trust, the Community Foundation of Ireland, the European Climate Foundation and the Rockefeller Foundation.

Expenditure increased (+74%) to €915,761. The increase in expenditure was driven by an increase in staffing in line with the funding secured and a resulting increase in programme activities as we returned to in-person events and trainings after the Covid-19 pandemic restrictions lifted.

The year ended with a deficit of €31,027 arising out of timing differences which is funded from income carried forward in our accumulated reserves. The significant item is the final expenditure relating to the Solar Schools Competition, primarily funded by the Tomar Trust. €162,342 was paid for the installation of Solar Panels in eight winning schools in 2022, this expenditure related to funding received in prior years had to be postponed due to the COVID-19 restrictions. This contributed to a mismatch between income and expenditure in the year 2022.

The Directors were able to designate reserves in line with our prudent policy of maintaining unrestricted reserves covering 3 to six months of core operating costs once again.

Looking Ahead: Our Priority Campaigns for the period 2023-2025

Our campaigning themes for the coming period are the "race to zero" pollution and "getting off fossil fuels" in line with the strategic objectives 4, 5 and 6 in our strategic plan 2021-2025. Within that our priority campaigns are:

- **Faster and Fairer Climate Action**
Our campaign to eliminate polluting emissions fast enough to prevent complete climate breakdown and fairly enough to leave no one behind.

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- **Act Local**
Our campaign for local activists to be visible and vocal in championing bold climate action by decision makers.
- **Warm Homes for All**
Our campaign to eliminate both fossil fuel heating and energy poverty in the residential sector.
- **Stop LNG**
Our campaign to stop oil and gas companies feeding our addiction to fossil fuels by building terminals and pipelines to import fossil gas in liquefied form (LNG), often from fracking.
- **Press Pause on Data Centres**
Our campaign for a complete moratorium on new data centres until they no longer threaten to colonize our power system and drive up demand for fossil fuel energy.

Principal Risks and Uncertainties

In common with similar companies in Ireland, the principal risk and uncertainty of Friends of the Earth Limited relates to the ability of the company to obtain funding to support its operations.

Financial Results

At the end of the financial year, the company has assets of €472,224 (2021 - €799,698) and liabilities of €202,024 (2021 - €498,471). The net assets of the company have decreased by €(31,027).

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Ciara Kirrane (Resigned 30 September 2022)
David Joyce
Marion Briggs
Sarah O'Suilleabhain
Celeste Roche (Resigned 30 September 2022)
David Heller
Valery Molay
Emma Lane-Spollen
Colm Ó Cuanacháin
Justin Moran (Appointed 22 February 2023)
Molly O'Shea (Appointed 22 February 2023)
Anna Pringle (Appointed 22 February 2023)

The secretaries who served during the financial year were:

Anna Pringle (Appointed 14 March 2023)
Ciara Kirrane (Resigned 14 March 2023)

In accordance with the Constitution, the directors are not required to rotate.

Neither the Director's nor the Company secretary held any direct or indirect interests in the company at any point during the current or preceding financial year.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year end.

FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

Significant Events During the financial year

During February 2022, Russian troops invaded Ukraine which has resulted in a war between the countries. At the date of signing these financial statements, the war is still ongoing. Although there is no direct impact, this war has had an indirect impact on the company through increased inflationary pressure and a possible slow down to the post pandemic recovery globally.

Political Contributions

The company did not make any disclosable political donations in the current or preceding financial year.

Auditors

The auditors, Roberts Nathan, (Chartered Certified Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Taxation Status

The Company is limited by guarantee not having share capital and has been granted exemption from Corporation tax due to Mutuality of Trade' status being granted by the Revenue Commissioners on 29 September 2005.

Research and Development

The company was not involved in research and development during the current or preceding financial year.

Branches outside the State

The company has no branches operating outside of Ireland during the current or preceding financial year.


Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 9 Upper Mount Street, Dublin 2.

Signed on behalf of the board

DocuSigned by:

Anna Pringle
Director
Date: 10/11/2023

DocuSigned by:

EF00A083E85541F
Emma Lane Spollen
Director
Date: 07/11/2023

FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

DocuSigned by:

Anna Pringle

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Anna Pringle

Director

10/11/2023

Date: _____

DocuSigned by:

EMMA LANE-SPOLEN

FF99A983E85541F...

Emma Lane Spollen

Director

07/11/2023

Date: _____

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRIENDS OF THE EARTH IRELAND C.L.G.

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Friends of the Earth Ireland C.L.G. ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 directors' 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. 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.

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 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.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRIENDS OF THE EARTH IRELAND C.L.G.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 11, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has 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 (Ireland) 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 contained in the appendix to this report, located at page 14, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members 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 any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Brendan Kean
for and on behalf of
Roberts Nathan

Chartered Certified Accountants and Statutory Audit Firm
9 Exchange Place
International Financial Services Centre
Dublin 1

Date: 14/11/23

FRIENDS OF THE EARTH IRELAND C.L.G. APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**FRIENDS OF THE EARTH IRELAND C.L.G.
INCOME AND EXPENDITURE ACCOUNT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 €	2021 €
Income		884,734	624,795
Expenditure		(915,761)	(526,172)
(Deficit)/surplus before tax		(31,027)	98,623
Tax on (deficit)/surplus		-	-
(Deficit)/surplus for the financial year	12	(31,027)	98,623

Approved by the board on 21-Sep-2023 and signed on its behalf by:

DocuSigned by:

Anna Pringle

Anna Pringle
Director

DocuSigned by:

EMMA LANE-SPOLEN

Emma Lane-Spollen
Director

**FRIENDS OF THE EARTH IRELAND C.L.G.
BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	8	<u>38,008</u>	<u>23,115</u>
Current Assets			
Debtors	9	56,059	33,584
Cash and cash equivalents		<u>378,157</u>	<u>742,999</u>
		<u>434,216</u>	<u>776,583</u>
Creditors: amounts falling due within one year	10	<u>(202,024)</u>	<u>(498,471)</u>
Net Current Assets		<u>232,192</u>	<u>278,112</u>
Total Assets less Current Liabilities		<u>270,200</u>	<u>301,227</u>
Reserves			
Income and expenditure account	12	<u>270,200</u>	<u>301,227</u>
Members' Funds		<u>270,200</u>	<u>301,227</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 21-Sep-2023 and signed on its behalf by:

DocuSigned by:

Anna Pringle
Anna Pringle

Director

DocuSigned by:

EMMA LANE-SPOLLEN
Emma Lane-Spollen

Director

FRIENDS OF THE EARTH IRELAND C.L.G.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

Friends of the Earth Ireland C.L.G. is a company limited by guarantee incorporated in Ireland. 9 Upper Mount Street, Dublin 2, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of office equipment and website development, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review the useful economic life of these assets and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Provision for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income represents grants and donations and other funds received and receivable.

Financial Instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its

**FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

continued

financial instruments.

(i) Financial assets

Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for similar debt instrument.

Trade and other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements which constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial assets estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decreases can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies, preference shares and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is possible that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which result in fixed returns to the holder or are mandatorily redeemable on a specific date, are classified as financial liabilities. The dividends on these preference shares are recognised in profit or loss within 'interest payable and similar charges'.

Trade creditors are obligations to pay for goods or services that have been acquired on the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

**FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

continued

Pensions

The company operates a defined contribution scheme. The pension costs charged in the Financial Statements represent the contribution payable by the company during the year.

Tangible assets and depreciation

Tangible fixed assets are stated at historical costs or revalued amounts less accumulated depreciation and provisions for impairment.

The cost of an asset is made up of the purchase price of the asset plus any costs directly attributable to bringing the asset into working condition for its intended use.

Depreciation is calculated to write off the original cost of the asset or the revalued amount less the estimated residual value on a straight-line basis over its estimated useful economic life as follows:

Office equipment	-	33% Straight line
Fixtures & fittings	-	20% Straight Line
Database development	-	20% Straight Line
Website development	-	33% Straight line

The carrying value of tangible fixed assets is reviewed for impairment if events or changes in circumstances indicate that the carrying amount value may not be recoverable. Under FRS 102 impairment is assessed by comparing the carrying value of the asset with its recoverable amount (the higher of net realisable value and value in use). Net realisable value is defined as the amount at which an asset could be disposed net of any direct selling costs. Value in use is defined as the present value of the future cash flows obtainable through the continued use of an asset including those expected to be realised on its eventual disposal.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

The company provides a range of benefits to employees, including paid holiday arrangements.

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Taxation

No provision for Corporation Tax has been made due to the granting by the Revenue Authorities of 'Mutuality of Trade' status on 29 September, 2005, thereby exempting the organisation from paying Corporation Tax on its operating profit.

4. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

In preparing the financial statements the directors have departed from the prescribed format for financial statements as set out in the Companies Act 2014. In the opinion of the directors the format of the financial statements as presented in these financial statements better describes the not for profit activities undertaken by the company. The principal departure from the prescribed formats as set down by the Companies Act 2014 is the replacement of the title "Profit and Loss Account" with the title "Income and Expenditure Account" and some consequential changes in the notes to the financial statements.

**FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

continued

5. GRANT INCOME

During the year ended 31 December 2022 the company has received grant income from a number of state and public bodies. Details of the grant income received from these parties, during the current financial year, are listed below in line with the requirements of the grant agreements in place.

Grantor:	The Department of the Environment, Climate and Communications via the Irish Environment Network
Type of funding:	Annual Core Funding
Details of funding:	Pay and general administration expenses
Amount:	€36,604
Restrictions:	This funding is unrestricted and is used to pay general administration expenditures. The grant has no restrictions, and its expenditures are compliant with all relevant government circulars.
Grantor:	The Department of the Environment, Climate and Communications via the Irish Environment Network
Type of funding:	Time Funding
Details of funding:	To pay for time and travel expenses
Amount:	€2,111
Restrictions:	This funding is unrestricted. It is rewarded based on an independent assessment for submissions on public consultations made by the charity.
Grantor:	The Department of the Environment, Climate and Communications via the Irish Environment Network
Type of funding:	Project Funding
Details of funding:	To pay for project expenses
Amount:	€7,602
Restrictions:	This funding is restricted and is used to pay for all expenses in relation to projects. The grant has restrictions on the use of the grant and is compliant with all government circulars.
Grantor:	The Department of Foreign Affairs
Type of funding:	Irish Aid - DFA 2022 Global Citizenship Education Grant scheme
Details of funding:	Project for collaborating to help build an inclusive and diverse movement with the knowledge and skills to be active global citizens committed to a fairer and more sustainable future for all
Amount:	€70,000
Restrictions:	The term of the project is from the 1st September 2022 to the 31st August 2023. The funding provided must be use for the purpose detailed in the agreed programme of work. Any variations in expenditure from the budget which are greater than 15% must be approved by the Department in advance.

FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

continued

6. OPERATING (DEFICIT)/SURPLUS	2022	2021
	€	€
Operating (deficit)/surplus is stated after charging:		
Depreciation of tangible assets	10,046	7,700
Auditor's remuneration - audit services	4,859	4,859
	<u><u> </u></u>	<u><u> </u></u>

7. EMPLOYEES

During 2022, the average number of employees in any given month was 15 (2021 - 11). Across the whole year staffing amounted to a full-time equivalent of 11.5 employees (2021 - 8).

	2022	2021
	Number	Number
Programme Officers	14	10
Chief Executive	1	1
	<u><u> </u></u>	<u><u> </u></u>
	15	11
	<u><u> </u></u>	<u><u> </u></u>

The staff costs comprise:

	2022	2021
	€	€
Wages and Salaries	469,032	336,459
Social Welfare costs	50,740	35,813
Pension Costs	16,380	11,194
	<u><u> </u></u>	<u><u> </u></u>
	536,152	383,466
	<u><u> </u></u>	<u><u> </u></u>

The number of employees whose total employee benefits were in excess of €60,000 per annum are set out in the appropriate bands detailed below.

	2022	2021
	Number	Number
	1	1
	<u><u> </u></u>	<u><u> </u></u>
	1	1
	<u><u> </u></u>	<u><u> </u></u>

The chief executive salary amounted to €65,264 (2021: €63,599) together with pension of €3,398 (2021: €3,398).

The directors of the company were not in receipt of any remuneration in respect of their holding of the office of director in the current or preceding financial year.

There are no further disclosures under Section 305 to 306 of the Companies Act 2014, which require disclosure in the Financial Statements.

FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

continued

8. TANGIBLE ASSETS

	Office equipment	Fixtures & fittings	Database development	Website development	Total
	€	€	€	€	€
Cost					
At 1 January 2022	17,052	2,904	38,205	37,079	95,240
Additions	7,350	-	11,628	5,960	24,938
Disposals	(7,360)		(18,659)	(26,795)	(52,814)
At 31 December 2022	17,042	2,904	31,174	16,244	67,364
Depreciation					
At 1 January 2022	12,836	2,206	22,893	34,190	72,125
Charge for the financial year	3,506	350	4,426	1,763	10,045
Disposals	(7,360)		(18,659)	(26,795)	(52,814)
At 31 December 2022	8,982	2,556	8,660	9,158	29,356
Net book value					
At 31 December 2022	8,060	348	22,514	7,086	38,008
At 31 December 2021	4,216	698	15,312	2,889	23,115

9. DEBTORS

	2022 €	2021 €
Trade debtors	420	333
Prepayments	16,676	4,760
Accrued income	38,963	28,491
	56,059	33,584

10. CREDITORS
Amounts falling due within one year

	2022 €	2021 €
Trade creditors	61,761	-
Taxation	32,880	25,753
Accruals and deferred income	107,383	472,718
	202,024	498,471

Trade and other creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Taxes including social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

The term of the accruals are based on the underlying contracts.

11. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.00.

**FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

continued

12. INCOME STATEMENT

	2022	2021
	€	€
At 1 January 2022	301,227	202,604
(Deficit)/surplus for the financial year	(31,027)	98,623
At 31 December 2022	<u>270,200</u>	<u>301,227</u>

13. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year ended 31 December 2022.

14. RELATED PARTY TRANSACTIONS

David Heller received a total of €290 (2021: €3,850) for the facilitation of a workshop. Emma Lane Spollen received a total of €Nil (2021: €3,025) in respect of service to the company.

No other directors have received payment in respect of services to the company.

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the financial year end.

16. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 21st September 2023

FRIENDS OF THE EARTH IRELAND C.L.G.

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

FRIENDS OF THE EARTH IRELAND C.L.G.**SCHEDULE NO 1: INCOME
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

INCOME	2022	2021
	€	€
Unrestricted Income		
Subscriptions and Donations	144,379	185,942
Fundraising	17,669	23,277
Dept. Of Environment via the Irish Environmental Network	38,715	29,565
	<u>200,763</u>	<u>238,784</u>
Restricted Income		
Irish Aid	57,612	38,097
NTR Foundation	12,809	37,191
EU DEAR	-	-
EU Interreg	-	2,388
EU YET	-	30,089
Dept. Of Environment via the Irish Environmental Network	7,602	8,214
FoE Europe	20,409	15,028
FoE US	8,711	-
Trócaire	7,500	7,500
The Wheel	-	1,000
European Climate Foundation	179,359	105,099
Concern	12,000	12,000
Christian Aid	4,000	4,000
Tomar Trust	100,804	-
European Coordinator Via Campesina	4,500	5,000
Asociación Lurbide	16,108	16,697
Rockefeller Philantropy	78,445	40,710
The Community Foundation Ireland	99,260	39,740
Renewable Grid Initiative	67,982	9,669
Other Grants	6,870	13,589
	<u>683,971</u>	<u>386,011</u>
Total Income	<u>884,734</u>	<u>624,795</u>

FRIENDS OF THE EARTH IRELAND C.L.G.

SCHEDULE NO 2: EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2022

	Campaigning and Communications	Supporter Relations and Development	Administration & Organization	Total 2022	Total 2021
	€	€	€	€	€
Accommodation	2,947	-	366	3,313	-
Bank Charges	31	36	552	619	709
Facilitation fees	21,556	-	686	22,242	-
Events	11,676	1,920	-	13,596	1,538
Materials	5,020	136	-	5,156	8,846
Travel & Subsistence	10,920	119	1,194	12,234	2,144
Communications & IT	6,118	3,789	3,139	13,046	9,732
Design and Publications	3,826	790	-	4,616	5,285
Reports & Research	37,235	-	-	37,235	19,593
Solar Panels for Schools	162,342	-	-	162,342	2,764
Social Media and Mass Emailing	3,351	3,245	311	6,907	6,774
Staff Training and Development	4,416	100	13,893	18,409	8,015
Video Conferencing and Webinar	461	461	461	1,383	2,154
Memberships and Subscriptions	12,283	400	2,674	15,357	11,658
Insurance	721	721	721	2,163	1,842
Audit Fee	-	-	4,859	4,859	4,859
Legal and Professional	-	9,840	-	9,840	3,100
Database Maintenance and support	-	-	-	-	5,356
Depreciation in Website and Database	3,095	3,095	-	6,190	5,184
Other costs	8,212	4,302	1,028	13,545	6,061
Printing, postage and stationery	3,551	2,579	420	6,550	-
Office small equipment	831	-	1,678	2,509	-
Freelance Collaborators	-	-	-	-	18,250
Staff Recruitment Fees	-	-	720	720	1,087
Governance Expenses	-	-	781	781	230
General Expenses	-	-	-	-	4,363
Rent and Rates	-	-	9,247	9,247	9,247
Heat, Light & Water	-	-	2,894	2,894	1,398
Depreciation in Office Equipment, Fixture & Fittings	-	-	3,856	3,856	2,517
Salaries	337,703	51,594	79,735	469,032	336,459
Employer's PRSI Contribution	36,533	5,581	8,626	50,740	35,813
Staff Pension Costs	11,794	1,802	2,785	16,380	11,194
Total	684,621	90,510	140,626	915,761	526,172
2021	339,063	84,064	103,045		