

FRIENDS OF THE EARTH IRELAND LIMITED
(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

FRIENDS OF THE EARTH IRELAND LIMITED
(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
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FRIENDS OF THE EARTH IRELAND LIMITED
(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
DIRECTORS AND OTHER INFORMATION

Directors	Anna Heussaff Brian Morris (Appointed 5 February 2015) Cara Augustenborg Donall Geoghegan (Appointed 5 February 2015) John Brennan (Resigned 27 July 2016) John Sweeney Nessa Ni Chasaide Niamh Garvey Peadar Kirby (Appointed 5 February 2015) Sian Cowman
Company Secretary	Anna Heussaff (Appointed 4 September 2014) Cara Augustenborg (Resigned 4 September 2014)
Company Number	383678
Registered Office and Business Address	9 Upper Mount Street Dublin 2
Auditors	Roberts Nathan Chartered Certified Accountants and & Statutory Auditors First Floor 10/11 Exchange Place International Financial Services Centre Dublin 1
Bankers	Bank of Ireland Plc College Green Dublin 2

FRIENDS OF THE EARTH IRELAND LIMITED
(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015

The directors present their report and the audited financial statements for the year ended 31 December 2015.

Principal Activity and Review of the Business

The organisation is engaged in promoting public education and action on environmental sustainability and justice.

Policy and Advocacy

- In December 2015 Climate Action Bill was signed into law by President Higgins. It was the end of an 8-year campaign led by Friends of the Earth. It's not as strong as we'd like but it hardwires timely and transparent planning, expert advice, independent monitoring and parliamentary accountability into Irish climate-policy making. We're very proud of our supporters and our allies for sticking with it for so long to get it done.
- Much of our work in 2015 turned to new national energy policy that was being prepared, the White Paper which was launched in December. We had a noticeable impact on it. It sets "carbon free" as the goal of Irish energy policy and, more immediately, it recognises the role of communities for the first time in Irish energy policy and proposes a number of steps to support and encourage community ownership of energy projects and participation in energy development and policy making.
- We continued to work with local community-based organisations to oppose fracking and helped bring the "Stop the Study" campaign inside Leinster House. We co-drafted legislation to ban fracking which was introduced in the Dáil by Richard Boyd Barrett TD just before the year ended.

Education and Activism

- In a busy year of mobilisation the Stop Climate Chaos coalition, coordinated by our climate campaigner, organised a "heads in the sand" photo stunt with 150 people in Sandymount, and had 5,000 people on the streets of Dublin, Cork and Galway on 29 November, by far the biggest climate demonstration event held in Ireland. And despite all the uncertainty following the Paris attacks 50 Irish activists took the SCC bus to be part of mobilisations in Paris at the end of the landmark climate conference.
- Young Friends of the Earth Network held a network gathering where 25 young people participated in skill shares, planned future campaigns and mobilisations.
- 5 Young FoE activists were selected to make a short "Future News" film by Claiming Our Future. Theirs celebrated 10 years of divestment in Ireland. Young FoE were also active in the TTIP Information Network, including the staging of an on street pop-up restaurant serving delicacies such as 'factory farmed feedlot beef' and 'growth hormone infused ham hock'.
- We ran our first People.Power.Action. learning collective in November and December. 20 people participate in an innovative, action-oriented, peer-to-peer take on the traditional evening course. Eight went to Paris on the SCC activist bus.

Communications and Outreach

- We reached more people than any year since 2009.
- 2015 was a good year for media profile. We participated in at least 5 TV debates/News items, at least 5 radio news items, and quoted in at least 15 national newspapers, including one Irish Times Opinion Piece.
- Our average Facebook reach doubled and average engagement per post rose 80%. We added 30% to our email list, primarily from outreach at Electric Picnic, and despite those new uninitiated recipients our open rate held up. Our number of Twitter followers grew 27% from 2014 and by March was double what it was at the end of 2013. Unique visitors to the website rose again to a new high.
- With Dublin FoE and Young FoE we held three films screenings: on climate change, TTIP and fracking (150 people in total).
- With Stop Climate Chaos we put on the Naomi Klein "This changes everything screening" in Merrion Square in September for 1,000 people.
- We held a Members Evening in April for 120 people.
- We had 40 volunteers at Electric Picnic as "Green Messengers" encouraging people to segregate their waste and signing up 2,500 people to our solar energy petition.
- Young Friends of the Earth had an interactive "Path to Paris" installation at both Electric Picnic and the Naomi Klein screening.

Supporter Relations and Development

Over the last few years supporter income as a percentage of overall income has dropped from 50% to < 40% as supporter income has plateaued and project income has risen. Our supporter income did not rise in 2015, largely because we didn't ask enough until the end of the year. Then we pitched, with considerable success, a specific "triple your donation" appeal based on EU co-financing for our community energy work.

We had more success getting new project grants but then some previous funders did not fund us in 2015. We got a major new EU grant to scale up our education and activism work but none of Irish funders who had previously funded us to develop that work funded us in 2015 leaving us with a matching funding shortfall to be met in 2016.

Administration and Organisation

Having multiple project grants is also an administrative challenge, and grants rarely provide enough "overheads" money to employ admin staff so our administration is normally done by the Director and programme staff on the go.

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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015

There are limits to that approach and in 2016 we plan to bring on board a part time administrative office. Friends of the Earth and VOICE have begun discussions about closer cooperation. We both see the work of the two organizations as complementary and will explore in 2016 the possibility of a more formal joint venture or merger.

Our Strategic Objectives to 2020 are:

- To ensure Ireland does its fair share to prevent runaway climate change and its fair share to cope with the impacts of climate change globally.
- To promote a rapid and just transition to a community-centred, zero-carbon energy system for Ireland.
- To promote food sovereignty and security while protecting and restoring a diversity of landscapes, habitats and wildlife.
- To pursue economic and regulatory measures that shift Ireland towards a more resource efficient "circular economy" and reduce inequality.
- To engage people in popular education and collective action which contributes to a growing environmental justice movement in Ireland.
- To foster a sense of belonging to Friends of the Earth that sustains our work in Ireland and contributes to and draws inspiration from Friends of the Earth internationally.
- To achieve best practice in our own governance and management, while deepening our collaboration with others to maximise the impact of the environmental sector in Ireland.

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 year the company has assets of €82,467 (2014 - €66,008) and liabilities of €61,545 (2014 - €49,615). The net assets of the company have increased by €4,529.

Directors and Secretary

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

Anna Heussaff
Brian Morris (Appointed 5 February 2015)
Cara Augustenborg
Donall Geoghegan (Appointed 5 February 2015)
John Brennan (Resigned 27 July 2016)
John Sweeney
Nessa Ní Chasaide
Niamh Garvey
Peadar Kirby (Appointed 5 February 2015)
Sian Cowman

Cara Augustenborg resigned as secretary on 4 September 2014.
Anna Heussaff was appointed as secretary on 4 September 2014.

Post Balance Sheet Events

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

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

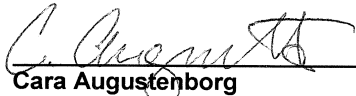
The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

FRIENDS OF THE EARTH IRELAND LIMITED
(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015

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 established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at 9 Upper Mount Street, Dublin 2.

Signed on behalf of the board



Cara Augustenborg
Director

Date: 22/9/2016



Anna Heussaff
Director

Date: 22/9/2016

FRIENDS OF THE EARTH IRELAND LIMITED
(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (the Financial Reporting Standard for Smaller Entities (effective January 2015) issued by the Financial Reporting Council and Irish law). 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 profit or loss 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:

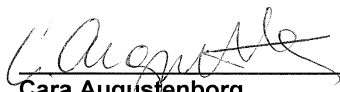
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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 profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be 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.

In so far as the directors are aware:

- 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



Cara Augustenborg
Director

Date: 22/9/2016



Anna Heussaff
Director

Date: 22/9/2016

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRIENDS OF THE EARTH IRELAND LIMITED

(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)

We have audited the financial statements of Friends of the Earth Ireland Limited for the year ended 31 December 2015 which comprise the Profit and Loss Account, the Balance Sheet, the Accounting Policies and the related notes. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015) issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland applicable to Smaller Entities).

This 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 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the state of the company affairs as at 31 December 2015 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014.

- We have obtained all the information and explanations which we consider 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.



Brendan Kean

for and on behalf of

Roberts Nathan

Chartered Certified Accountants and & Statutory Auditors

First Floor

10/11 Exchange Place

International Financial Services Centre

Dublin 1

Date: 22/9/16

FRIENDS OF THE EARTH IRELAND LIMITED
 (A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2015

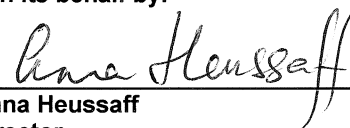
	Notes	2015 €	2014 €
Turnover		223,760	179,882
Gross profit		<u>223,760</u>	<u>179,882</u>
Administrative expenses		(219,231)	(181,986)
Profit/(Loss) on ordinary activities before taxation		<u>4,529</u>	<u>(2,104)</u>
Tax on profit/(loss) on ordinary activities	4	-	-
Profit/(Loss) for the year	12	<u><u>4,529</u></u>	<u><u>(2,104)</u></u>

The company has no recognised gains or losses other than the for the year. The results for the year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on 22/09/2016 and signed on its behalf by:



 Cara Augustenborg
 Director



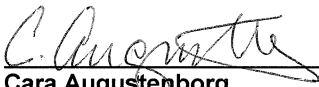
 Anna Heussaff
 Director

FRIENDS OF THE EARTH IRELAND LIMITED
 (A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
BALANCE SHEET
AS AT 31 DECEMBER 2015

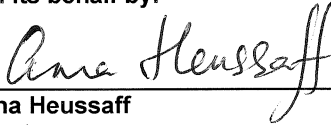
	Notes	2015 €	2014 €
Fixed Assets			
Tangible assets	5	4,753	9,507
Current Assets			
Debtors	6	41,143	26,500
Cash at bank and in hand		36,571	30,001
		77,714	56,501
Creditors: Amounts falling due within one year	8	(51,001)	(34,609)
Net Current Assets		26,713	21,892
Total Assets less Current Liabilities		31,466	31,399
Creditors			
Amounts falling due after more than one year	9	(10,544)	(15,006)
Net Assets		20,922	16,393
Reserves			
Profit and Loss Account	12	20,922	16,393
Members' Funds	13	20,922	16,393

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) relating to small companies.

Approved by the board on 27/09/2016 and signed on its behalf by:



 Cara Augustenborg
 Director



 Anna Heussaff
 Director

FRIENDS OF THE EARTH IRELAND LIMITED
 (A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the Financial Reporting Standard for Smaller Entities (effective January 2015) of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Income

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

Deferred Expenditure

Friends of the Earth Ireland Limited have entered into an agreement with Total Fundraising Limited for the provision of supporter recruitment services. Amounts incurred are amortised on a straight line basis to the Profit and Loss Account over 3 years. Unamortised expenditure at the year end is included in the Balance Sheet under Debtors as Deferred Expenditure.

Pensions

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

Tangible fixed 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 Irish GAAP 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.

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.

2. OPERATING PROFIT/(LOSS)	2015	2014
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible fixed assets	4,754	4,754
	<u> </u>	<u> </u>

FRIENDS OF THE EARTH IRELAND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

continued

3. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (on full-time equivalent basis) during the year was as follows:

	2015	2014
	Number	Number
Programme Officer	3	3
Chief Executive	1	1
	<u>4</u>	<u>4</u>
	<u><u>4</u></u>	<u><u>4</u></u>
The staff costs comprise:	2015	2014
	€	€
Wages and salaries	105,835	79,613
Social welfare costs	11,434	8,186
Pension costs	6,796	3,398
	<u>124,065</u>	<u>91,197</u>
	<u><u>124,065</u></u>	<u><u>91,197</u></u>

The chief executive salary amounted to €46,895 (2014: €35,177) together with pension of €3,398 (2014: €3,398). The increase in salary arises due to the return of the chief executive from parental leave during 2015.

4. TAX ON PROFIT/(LOSS) ON ORDINARY ACTIVITIES

	2015	2014
	€	€
Analysis of charge in the year		
Current tax:		
Corporation tax at 12.50% (2014 - 12.50%)	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

5. TANGIBLE FIXED ASSETS

	Office	Fixtures	Database	Website	Total
	equipment	& fittings	development	development	
	€	€	€	€	€
Cost					
At 31 December 2015	7,360	1,156	18,658	26,795	53,969
	<u>7,360</u>	<u>1,156</u>	<u>18,658</u>	<u>26,795</u>	<u>53,969</u>
Depreciation					
At 1 January 2015	5,315	1,156	11,196	26,795	44,462
Charge for the year	1,022	-	3,732	-	4,754
	<u>6,337</u>	<u>1,156</u>	<u>14,928</u>	<u>26,795</u>	<u>49,216</u>
At 31 December 2015	6,337	1,156	14,928	26,795	49,216
	<u>6,337</u>	<u>1,156</u>	<u>14,928</u>	<u>26,795</u>	<u>49,216</u>
Net book value					
At 31 December 2015	1,023	-	3,730	-	4,753
	<u>1,023</u>	<u>-</u>	<u>3,730</u>	<u>-</u>	<u>4,753</u>
At 31 December 2014	2,045	-	7,462	-	9,507
	<u><u>2,045</u></u>	<u><u>-</u></u>	<u><u>7,462</u></u>	<u><u>-</u></u>	<u><u>9,507</u></u>

FRIENDS OF THE EARTH IRELAND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

continued

5.1. TANGIBLE FIXED ASSETS PRIOR YEAR

	Office equipment	Fixtures & fittings	Database development	Website development	Total
	€	€	€	€	€
Cost					
At 31 December 2014	7,360	1,156	18,658	26,795	53,969
Depreciation					
At 1 January 2014	4,293	1,156	7,464	26,795	39,708
Charge for the year	1,022	-	3,732	-	4,754
At 31 December 2014	5,315	1,156	11,196	26,795	44,462
Net book value					
At 31 December 2014	<u>2,045</u>	-	<u>7,462</u>	-	<u>9,507</u>
At 31 December 2013	<u>3,067</u>	-	<u>11,194</u>	-	<u>14,261</u>

6. DEBTORS

	2015 €	2014 €
Deferred Expenditure (see note 15)	-	13,981
Prepayments and accrued income	41,143	12,519
	<u>41,143</u>	<u>26,500</u>

7. LOAN FROM FRIENDS OF THE EARTH ENGLAND, WALES AND NORTHERN IRELAND

In September 2012, Friends of the Earth Ireland received a loan of €68,459 (Stg£55,000) to finance supporter recruitment from Friends of the Earth England, Wales and Northern Ireland. Friends of the Earth Ireland and Friends of the Earth England, Wales and Northern Ireland are sister organisations which are both autonomous national members of the Friends of the Earth International federation and the Friends of the Earth Europe regional network.

8. CREDITORS

Amounts falling due within one year	2015 €	2014 €
Loan from Friends of the Earth EWNI	10,000	10,000
Taxation (Note 10)	8,746	4,086
Other creditors	11,617	9,695
Accruals	16,907	9,764
Deferred Income	3,731	1,064
	<u>51,001</u>	<u>34,609</u>

9. CREDITORS

Amounts falling due after more than one year	2015 €	2014 €
Loan from Friends of the Earth EWNI	<u>10,544</u>	<u>15,006</u>

10. TAXATION

	2015 €	2014 €
Creditors:		
PAYE	<u>8,746</u>	<u>4,086</u>

FRIENDS OF THE EARTH IRELAND LIMITED
 (A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

continued

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 it being wound up during the time he is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before he ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding €1.00.

12. PROFIT AND LOSS ACCOUNT

	2015 €	2014 €
At 1 January 2015	16,393	18,497
Profit/(loss) for the year	4,529	(2,104)
At 31 December 2015	<u>20,922</u>	<u>16,393</u>

13. RECONCILIATION OF MOVEMENTS IN MEMBERS' FUNDS

	2015 €	2014 €
Profit/(loss) for the year	4,529	(2,104)
Opening members' funds	16,393	18,497
Closing members' funds	<u>20,922</u>	<u>16,393</u>

14. CAPITAL COMMITMENTS

The company had no material capital commitments at the year ended 31 December 2015.

15. DEFERRED EXPENDITURE

During 2012, the organisation entered into an agreement with Total Fundraising Limited to recruit donors on behalf of Friends of the Earth Ireland Limited, in order to increase voluntary donation income. This expense is being amortised on a straight line basis over 3 years.

	2015 €	2014 €
At beginning of the year	13,981	34,440
Amount amortised to the Profit and Loss Account during the year	(13,981)	(20,459)
	<u>-</u>	<u>13,981</u>

16. POST-BALANCE SHEET EVENTS

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

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on
22/09/2016.

FRIENDS OF THE EARTH IRELAND LIMITED
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SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

NOT COVERED BY THE REPORT OF THE AUDITORS

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

FRIENDS OF THE EARTH IRELAND LIMITED

**SCHEDULE NO 1: INCOME
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2015**

INCOME	2015	2014
	€	€
Unrestricted Income		
Subscriptions and Donations	59,778	62,575
Irish Environmental Network	17,262	11,788
	<u>77,040</u>	<u>74,363</u>
Restricted Income		
Irish Aid	-	15,000
NTR Foundation	-	25,000
EU IEE	22,997	-
EU DEAR	51,052	-
Irish Environmental Network	20,446	15,626
Stop Climate Chaos Coalition	23,298	20,365
FOE Europe	5,848	1,372
FOE International	13,333	13,441
Concern	-	3,000
Trócaire	5,000	9,000
Other Grants	4,746	2,715
	<u>146,720</u>	<u>105,519</u>
Total Income	<u><u>223,760</u></u>	<u><u>179,882</u></u>

**SCHEDULE NO 2: EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2015**

	2015		2014	
	€	€	€	€
CAMPAIGNING AND COMMUNICATIONS				
Policy and Advocacy	14,829		14,737	
Education and Activism	20,430		14,269	
Communications and Outreach	20,219		7,300	
Salaries	83,523		61,512	
Employers' PRSI Contribution	8,672		6,245	
Staff Pension Costs	2,208		2,208	
Depreciation on Database Development	1,866		1,866	
		<u>151,746</u>		<u>108,137</u>
SUPPORTER RELATIONS AND DEVELOPMENT				
Supporter Care	6,232		12,732	
Supporter Recruitment	14,066		22,289	
Fundraising	-		2,051	
Salaries	18,519		12,981	
Employer's PRSI Contribution	1,991		1,395	
Staff Pension Costs	849		850	
Depreciation on Database Development	1,866		1,866	
		<u>43,523</u>		<u>54,164</u>
ADMINISTRATION AND ORGANISATION				
Audit Fee	4,613		4,613	
Accountancy Fee	600		(300)	
Bank Charges and Interest	518		383	
Board Expenses	802		74	
Rent and Insurance	7,342		7,384	
Depreciation	1,022		1,022	
Salaries	7,192		5,120	
Employer's PRSI Contribution	772		546	
Staff Pension Costs	340		340	
General Office Costs	762		503	
		<u>23,962</u>		<u>19,685</u>
		<u>219,231</u>		<u>181,986</u>