

FRIENDS OF THE EARTH IRELAND C.L.G.
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

FRIENDS OF THE EARTH IRELAND C.L.G.

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FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS AND OTHER INFORMATION

Directors	Ciara Kirrane Frances McMullin (Resigned 31 December 2021) David Joyce Marion Briggs Sarah O'Suilleabhain Celeste Roche David Heller (Appointed 28 January 2021) Valery Molay (Appointed 28 January 2021) Emma Lane-Spollen (Appointed 28 January 2021) Colm Ó Cuanacháin (Appointed 28 January 2021)
Company Secretary	Ciara Kirrane
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 2021

The directors present their report and the audited financial statements for the financial year that ended 31 December 2021.

Principal Activity

The Company is limited by guarantee not having a share capital.

The organization is engaged in campaigning and building people power through activities such as research and policy development, participatory education such as global citizenship education and education for sustainable development, peer support and skills training, networking with community and grassroots groups and building coalitions of civil society organizations, media engagement, advocacy, digital campaigning and supporting active citizenship.

Building movement power

Our Movement Building Circle had an extremely busy year in 2021, partly coping with the ongoing disruptions from COVID-19 to in-person events and adapting how to deliver significant parts of our Irish Aid-funded active global citizenship education and training programme. The ongoing development of online activity did mean that more than ever we welcomed participants from all parts of the country.

2021 was the second year of our "Learning Hub" programme, an evolution of our book club. We organized 7 online events, a mix of webinars and workshops, covering 4 books including Naomi Klein's *On Fire* and Rebecca Solnit's *Hope in the Dark*. A total of 236 people participated.

We collaborated with Community Work Ireland to deliver a Just Transition Champions Training Programme, an innovative educational programme which upskilled 18 community and youth work practitioners across the country. The training aimed to deepen participants' understanding of how climate justice relates to their professional practice and equip them with the knowledge and skills to engage and contribute. 5 participants went on with our support to deliver multiple workshops to a total of 76 young people in the communities they work with including: refugees, migrants, asylum seekers and rural/urban areas.

As part of an EU-funded Erasmus+ project we collaborated with Traveller groups, youth services and ethnic minority groups to support voices that are underrepresented in the climate movement and often marginalized in Irish society generally. This included a successful fundraising appeal to supporters for tech to facilitate online participation. The activities included workshops, video-making and youth assemblies. One outcome was a youth climate justice declaration. Two of the young people were chosen to participate in a government stakeholder forum as part of the preparation of the 2021 Climate Action Plan.

We held eight "Solar Schools" workshops with the winning schools of our 2020 solar panels for schools' competition. And we held seven online Youth Assemblies where participants met and asked questions of Oireachtas members like Ivana Bacik, Lynn Boylan, Alice Mary Higgins and Eoin O'Broin.

In May and June we ran a five-week series of targeted workshops on Resilient Movement Building and Active Hope with environmental and social justice activists in County Clare, facilitated by Undercurrent Education based in Galway. The group were very experienced activists associated with the Clare Public Participation Network. All but one participant identified as coming from a rural area in Galway/Clare.

In the spring, with the Stop Climate Chaos Coalition and the One Future Network, we held 6 online workshops with over 35 expert contributors to help people prepare submissions to the public consultation on this Government's first Climate Action Plan, which was published in November. Over 3,000 people submitted responses to the consultation, a record for a climate consultation.

We held a Summer Series and an Autumn Series of trainings and events for members of the One Future network of local climate activists. This included workshops on group dynamics and facilitation, regional clusters, climate justice, holding town halls, the Climate Action Plan and COP 26 in Glasgow. The ongoing Covid restrictions made it challenging for One Future activists to form strong local groups in many places.

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In July we ran a conference for Coalition 2030 on Just Recovery from Covid-19 and the Sustainable Development Goals. The conference featured contributions from Minister Eamon Ryan, Dr Mike Ryan of the WHO, Asad Rehman from War on Want and Paola Simonetti from ITUC. Almost 200 people attended and engaged in break out dialogues with civil society experts on the 6 Just Recovery Principles development and endorsed by over 60 civil society organizations in a process we co-ordinated in 2020.

We are members of the Irish Development Education Association Code of Good Practice for Development Education and we received very positive feedback on our first self-assessment report and continuous improvement action plan that we submitted in July 2021. Samples of our work have been used in the IDEA CODE of good practice workbook as excellent examples of evidence for some of the CODE principles.

Driving policy change

In July 2021, 14 years after we first started campaigning for one, a climate law with all the key elements we have advocated for, was passed in the Dáil by 129 votes to 10 and became law. An independent academic review of the law found it to be "in the realms of international best practice."

The Climate Act 2021 also banned the issuing of new licences to explore for oil and gas in Irish waters. Ireland became only the 5th country in the world to prohibit new licences by law. Friends of the Earth and the Stop Climate Chaos Coalition had been campaigning for a legal ban since 2018.

In May, the Government issued a Policy Statement on the Importation of Fracked Gas, which introduced an effective moratorium on LNG infrastructure, something we have been campaigning for since the law banning fracking in Ireland was passed in 2017.

In November, Ireland was one of five countries to become a core founding member of the Beyond Oil and Gas Alliance, launched at the UN climate conference in Glasgow.

In October, the Climate Change Advisory Council, published its proposed national carbon budgets for the years 2021-2025 and 2026-2030 and an indicative emissions ceiling for 2031-2035. Our messaging was extremely influential in shaping the media coverage of this landmark event we had campaigned for years for.

In September, we published the first 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 44-page dossier of evidence they awarded the Government marks in 9 categories and C+ grade overall. The Report Card got significant media coverage.

Friends of the Earth has long been a go-to for media on climate and energy and in 2021 our media influence reached new highs, particularly on radio in the second half of the year. We commissioned analysis by Ruepoint Media of our print and online coverage which found 434 mentions throughout the year. Scored for prominence, 6% was prime, 71% was significant and 23% was passing. Scored for sentiment, 87% was positive, 12% was neutral and only 3% was negative. 5% was "Prime Positive". Our overall "media score" was 83/100, well above the industry benchmark of 50.

Cultivating our community

The number of registered members of the Friends of the Earth Community fell from 25,731 at the end of 2020 to 23,896 at the end of 2021. This is because natural attrition has not been offset by outreach activities, largely due to Covid. The intensity of our communications with our community remained high with a total of 161 emails sent to supporters during 2021 compared to 234 in 2020 and 83 in the pre-Covid times of 2019.

We weren't able to have in-person meetings for financial supporters in 2021 but we did have two online meetings in May and December, where our Sustainers Circle of monthly donors heard from staff about our work and could ask

FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

questions. At the May meeting we launched our first Impact Report highlighting what the financial support and the active participation of the Friends of the Earth Community makes possible.

2021 saw the publication of "A Short, Hopeful Guide to Climate Change" by Oisín McGann and published by Little Island Books in Association with Friends of the Earth. Many of our supporters donated to make the book possible and the names of the forty most generous were printed in the book by way of thanks.

While the number of supporters making monthly donations rose only slowly in 2021, the average monthly gift increased by 15%, the total monthly value of regular giving rose by 18% and the total income from regular giving rose by 24%. This demonstrated once again the commitment and generosity of members of the Friends of the Earth community.

In July, when the Climate Bill finally became law, we launched our Race to Zero fundraising appeal to support the next phase of our campaigning, to eliminate polluting emissions fast enough to prevent complete climate breakdown and fairly enough to leave no one behind. The ongoing appeal grew in success, with a particularly good response to a match-funding offer from a high donor during the COP26 climate conference in Glasgow. As these financial statements indicate, total individual giving rose by 33% in 2021 to just shy of €186,000.

Developing our organization

2021 was the first year charities had to report to the Regulator on their implementation of the statutory Governance Code. In our first annual report to the Charities Regulator in October we were able to report that we were in compliance with the code.

Partly on account of her work to complete our "governance code journey" as well as for her overall stewardship of the Board, our Chairperson, Marion Briggs, was awarded Charity Trustee of the Year in The Wheel Charity Impact Awards.

Following two retirements in 2019 and two in 2020, four new members joined the Board in January 2021: Colm Ó Cuanacháin, David Heller, Emma Lane-Spollen and Valery Molay.

As the organization continued to grow, we averaged 9 to 10 staff during the year. As is natural there was some comings and goings during the year, with the departure of our long time Head of Policy, Kate Ruddock, our Activism Support Coordinator, Áine O'Gorman, and our Climate Policy Coordinator, Sadhbh O'Neill. During the year we significantly developed our recruitment and onboarding processes.

Friends of the Earth scored 86/100 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 €29,565 in funding from the Department of the Environment.

Overall, the organization had another strong year financially. Income was down only marginally from the record high of 2020 to €624,795. Expenditure was down slightly too, producing a year end surplus of €98,623. This allowed the directors to designate reserves in line with our policy of maintaining unrestricted reserves covering 3 to six months of core operating costs. Given the uncertain world we live in, this level of protection from financial shocks is prudent.

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

Our Mission

We campaign and build movement power to bring about the system change needed for a just world where people and nature thrive.

Our four organizational goals to advance our mission 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.

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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 organization for as long as it is required.

D. Developing our organization

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 organizations whose work intersects with our mission and aligns with our values, and to participate actively in efforts to facilitate connections, coordination, 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 organization

11. To ensure the organization 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.

FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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.

Our Priority Campaigns for the period 2020-2022 are:

- **Faster and Fairer Climate Action**
This is our campaign to eliminate polluting emissions fast enough to prevent complete climate breakdown and fairly enough to leave no one behind.
- **One Future**
One Future, the network of local climate action groups we support, is the People's Campaign for Faster and Fairer Climate Action.
- **Making Common Cause**
This is our campaign to find common ground and make common cause with wider civil society networks to maximize our collective impact. It includes our work on Just Recovery to build back better from the Covid-19 pandemic and our participation in Coalition 2030 on the UN Sustainable Development Goals.
- **Power to the People**
This is the campaign to achieve 100% clean electricity by putting citizens and communities at the heart of the energy transition.
- **No New Gas**
This is our campaign to prevent Ireland becoming locked in to using fossil gas when we need to keep it in the ground to prevent runaway climate change.
- **Skill Up**
Skill Up is the collective name for our programme of education and skills training, courses and projects.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €98,623 (2020 - €80,498).

At the end of the financial year, the company has assets of €799,698 (2020 - €410,779) and liabilities of €498,471 (2020 - €208,175). The net assets of the company have increased by €98,623.

Directors and Secretary

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

Ciara Kirrane
Frances McMullin (Resigned 31 December 2021)
David Joyce
Marion Briggs
Sarah O'Suilleabhain
Celeste Roche
David Heller (Appointed 28 January 2021)
Valery Molay (Appointed 28 January 2021)
Emma Lane-Spollen (Appointed 28 January 2021)
Colm Ó Cuanacháin (Appointed 28 January 2021)

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.

The secretary who served throughout the financial year was Ciara Kirrane.

**FRIENDS OF THE EARTH IRELAND C.L.G.
DIRECTORS' REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

Post Balance Sheet Events

During January 2022, the Irish Government announced a further easing of restrictions which has effectively removed the majority of the precautions that had been enacted to prevent the spread of COVID-19.

During February 2022, Russian troops invaded Ukraine which has resulted in a war between the countries. Although there is no direct impact, this war is anticipated to have an indirect impact on the company through increased inflationary pressure and a weakened post-pandemic recovery globally.

With regard to the above, the directors consider there will have been no significant effect on the Company since the year end.

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 period.

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



Sarah O'Suilleabhain
Director

Date: 24 October 2022



Marion Briggs
Director

Date: 24 October 2022

**FRIENDS OF THE EARTH IRELAND C.L.G.
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

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 is a director 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



**Sarah O'Suilleabhain
Director**

Date: 24 October 2022



**Marion Briggs
Director**

Date: 24 October 2022

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 2021 which comprise the Income and Expenditure Account, the Balance Sheet and 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 2021 and of its surplus 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 10, 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 13, 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: 24 October 2022

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 2021**

	Notes	2021 €	2020 €
Income		624,795	632,408
Expenditure		<u>(526,172)</u>	<u>(551,910)</u>
Surplus before tax		98,623	80,498
Tax on surplus		-	-
Surplus for the financial year	12	<u><u>98,623</u></u>	<u><u>80,498</u></u>

Approved by the board on 24 October 2022 and signed on its behalf by:



Sarah O'Suilleabhain
Director



Marion Briggs
Director

**FRIENDS OF THE EARTH IRELAND C.L.G.
BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	8	<u>23,115</u>	<u>26,018</u>
Current Assets			
Debtors	9	<u>33,584</u>	75,321
Cash and cash equivalents		<u>742,999</u>	<u>309,440</u>
		<u>776,583</u>	<u>384,761</u>
Creditors: amounts falling due within one year	10	<u>(498,471)</u>	<u>(208,175)</u>
Net Current Assets		<u>278,112</u>	<u>176,586</u>
Total Assets less Current Liabilities		<u>301,227</u>	<u>202,604</u>
Reserves			
Income and expenditure account	12	<u>301,227</u>	<u>202,604</u>
Members' Funds		<u>301,227</u>	<u>202,604</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 24 October 2022 and signed on its behalf by:



Sarah O'Suilleabhain
Director



Marion Briggs
Director

FRIENDS OF THE EARTH IRELAND C.L.G.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

1. GENERAL INFORMATION

Friends of the Earth Ireland C.L.G. is a company limited by guarantee incorporated in the Republic of 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 2021 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.

**FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

continued

Financial Instruments

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

**FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

continued

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

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.

**FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

continued

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.

5. GRANT INCOME

During the year ended 31 December 2021 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:	Department of Environment via the Irish Environment Network Type
Type of funding:	Annual Core Funding
Details of funding:	Pay and general administration expenses
Amount:	€29,565
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:	Department of Environment via the Irish Environment Network
Type of funding:	Time Funding
Details of funding:	To pay for time and travel expenses
Amount:	€4,637
Restrictions:	This funding is restricted and is used to pay for the time and travel expenses faced by employees. The grant has restrictions on the use of the grant and is compliant with all government circulars.
Grantor:	Department of Environment via the Irish Environment Network Type
Type of funding:	Project Funding
Details of funding:	To pay for project expenses
Amount:	€3,577
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:	Irish Aid
Type of funding:	DFAT 2021 Development Education Grant scheme
Details of funding:	Project Support of 'Making Common Cause – Global Citizenship Education for a Global Justice Transition'. The grant period is from 1st June 2021 to 31st May 2022.
Amount:	€43,609
Restrictions:	The funding is for year 2 of the project, it is restricted and may only be used in support of 'Making Common Cause – Global Citizenship Education for a Global Justice Transition' project. The cost of administration and any other expenses incurred by the Grantee directly relating to this contribution shall not exceed 10%.
Grantor:	EU Interreg
Type of funding:	Project Funding
Details of funding:	To support the delivery of "Community-based Virtual Power Plant (cVPP): a novel model of radical decarbonisation based on empowerment of low-carbon community driven energy initiatives" project. The period of the grant is June 2020 – June 2022.
Amount:	€2,388
Restrictions:	This grant is restricted to cover general administration expenses such as office expenses, staff costs, external expertise and travel and accommodation costs related to the specific project noted above.
Grantor:	Friends of the Earth Europe – European Commission, Education Audiovisual and Culture Executive Agency (EACEA)
Type of funding:	Project Funding – Agreement Nr. 614863
Details of funding:	To support the delivery of the Project 'Intersectional Convergence of European Youth towards Green New Deal –Ireland'. The period of the grant is 1st of January 2020 to 31st of December 2021
Amount:	€32,577
Restrictions:	The grant is restricted to cover administration expenses such as staff costs and venue hire related to the specific project noted above.

**FRIENDS OF THE EARTH IRELAND C.L.G.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

continued

6. OPERATING SURPLUS	2021	2020
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible assets	7,700	4,703
Auditor's remuneration - audit services	4,859	4,551
	<u><u> </u></u>	<u><u> </u></u>

7. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 11, (2020 - 10)

	2021	2020
	Number	Number
Programme Officers	10	9
Chief Executive	1	1
	<u> </u>	<u> </u>
	11	10
	<u><u> </u></u>	<u><u> </u></u>

The staff costs comprise:

	2021	2020
	€	€
Wages and Salaries	336,459	284,665
Social Welfare costs	35,813	30,545
Pension Costs	11,194	8,701
	<u> </u>	<u> </u>
	383,466	323,911
	<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.

	2021	2020
	Number	Number
€60,000 - €70,000	1	1
	<u> </u>	<u> </u>
	1	1
	<u><u> </u></u>	<u><u> </u></u>

The chief executive salary amounted to €63,599 (2020: €60,589) together with pension of €3,398 (2020: €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 2021**

continued

8. TANGIBLE ASSETS

	Office equipment	Fixtures & fittings	Database development	Website development	Total
	€	€	€	€	€
Cost					
At 1 January 2021	13,855	2,904	38,205	35,479	90,443
Additions	3,197	-	-	1,600	4,797
At 31 December 2021	<u>17,052</u>	<u>2,904</u>	<u>38,205</u>	<u>37,079</u>	<u>95,240</u>
Depreciation					
At 1 January 2021	10,669	1,856	18,984	32,916	64,425
Charge for the financial year	2,167	350	3,909	1,274	7,700
At 31 December 2021	<u>12,836</u>	<u>2,206</u>	<u>22,893</u>	<u>34,190</u>	<u>72,125</u>
Net book value					
At 31 December 2021	<u><u>4,216</u></u>	<u><u>698</u></u>	<u><u>15,312</u></u>	<u><u>2,889</u></u>	<u><u>23,115</u></u>
At 31 December 2020	<u><u>3,186</u></u>	<u><u>1,048</u></u>	<u><u>19,221</u></u>	<u><u>2,563</u></u>	<u><u>26,018</u></u>

9. DEBTORS

	2021 €	2020 €
Trade debtors	333	3,791
Prepayments	4,760	4,465
Accrued income	28,491	67,065
	<u><u>33,584</u></u>	<u><u>75,321</u></u>

10. CREDITORS

Amounts falling due within one year

	2021 €	2020 €
Taxation	25,753	18,670
Accruals	20,728	24,227
Deferred Income	451,990	165,278
	<u><u>498,471</u></u>	<u><u>208,175</u></u>

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.

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE AUDITORS REPORT

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

**SCHEDULE NO 1: INCOME
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021**

INCOME	2021	2020
	€	€
Unrestricted Income		
Subscriptions and Donations	185,942	140,152
Fundraising	23,277	41,976
Dept. Of Environment via the Irish Environmental Network	29,565	15,305
	<u>238,784</u>	<u>197,433</u>
Restricted Income		
Irish Aid	38,097	21,380
NTR Foundation	37,191	80,000
EU DEAR	-	18,865
EU Interreg	2,388	33,793
EU YET	30,089	18,965
Dept. Of Environment via the Irish Environmental Network	8,214	22,056
FoE Europe	15,028	12,670
Trócaire	7,500	10,500
The Wheel	1,000	-
European Climate Foundation	105,099	79,999
Concern	12,000	12,000
Christian Aid	4,000	4,000
European Coordinatior Via Campesina	5,000	6,783
Asociación Lurbide	16,697	11,124
Rockefeller Philantropy	40,710	-
The Community Foundation Ireland	39,740	-
Renewable Grid Initiative	9,669	-
Other Grants	13,589	102,840
	<u>386,011</u>	<u>434,975</u>
Total Income	<u><u>624,795</u></u>	<u><u>632,408</u></u>

**SCHEDULE NO 2: EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021**

	2021		2020	
	€	€	€	€
CAMPAIGNING AND COMMUNICATIONS				
Events	1,538		27,112	
Materials	4,953		2,198	
Travel & Subsistence	1,961		2,459	
Communications & IT	7,092		68,646	
Design and Publications	3,950		-	
Reports & Research	16,568		12,481	
Solar Panels for Schools	2,764		12,041	
Social Media and Mass Emailing	3,370		-	
Staff Training and Development	269		-	
Video Conferencing and Webinar	870		-	
Memberships and Subscriptions	6,381		-	
Insurance	614		507	
Legal and Professional	100		-	
Depreciation in Website and Database	3,207		1,258	
Other costs	1,280		9,241	
Freelance Collaborators	17,790		30,376	
Salaries	233,696		212,068	
Employer's PRSI Contribution	24,715		22,585	
Staff Pension Costs	7,945		6,344	
		<u>339,063</u>		<u>407,316</u>
SUPPORTER RELATIONS AND DEVELOPMENT				
Events	-		655	
Materials	3,882		-	
Travel & Subsistence	-		12	
Communications & IT	1,105		1,136	
Design and Publications	1,335		-	
Fundraising	-		15,629	
Social Media and Mass Emailing	3,404		-	
Staff Training and Development	269		-	
Video Conferencing and Webinar	642		-	
Membership and Subscriptions	4,516		-	
Insurance	614		580	
Legal and Professional	2,000		-	
Database Maintenance and support	5,356		-	
Depreciation in Website and Database	1,977		130	
Other Costs	4,781		10,652	
Freelance Collaborators	-		825	
Salaries	47,983		38,221	
Employer's PRSI Contribution	5,260		4,231	
Staff Pension Costs	940		840	
		<u>84,064</u>		<u>72,910</u>
ADMINISTRATION AND ORGANISATION				
Materials	11		-	
Travel & Subsistence	183		-	
Communications & IT	1,535		543	
Reports & Research	3,025		-	
Audit Fee	4,859		4,551	
Legal and Professional	1,000		3,075	
Staff Recruitment Fees	1,087		-	
Governance Expenses	230		542	
General Expenses	4,363		3,647	
Rent and Rates	9,247		7,881	
Heat, Light & Water	1,398		1,341	
Bank Charges and Interest	709		813	
Staff Training and Development	7,477		5,846	
Video Conferencing and Webinar	642		-	
Membership and Subscriptions	761		-	
Insurance	614		507	
Depreciation in Office Equipment, Fixture & Fittings	2,517		3,315	
Freelance Collaborators	460		-	
Salaries	54,780		34,376	
Employer's PRSI Contribution	5,838		3,729	
Staff Pension Costs	2,309		1,517	
		<u>103,045</u>		<u>71,684</u>
		<u>526,172</u>		<u>551,910</u>