

**FRIENDS OF THE EARTH IRELAND C.L.G.**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**Company Number: 383678**

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

<b>Directors</b>	Clara Kirrane William Hederman (Resigned 31 July 2020) Frances McMullin David Joyce Marion Briggs Sarah O'Suilleabhain Emma-Jayne Geraghty (Resigned 31 December 2020) Celeste Roche Colm O'Cuanachain (Appointed 28 January 2021) David Heller (Appointed 28 January 2021) Emma Lane-Spollen (Appointed 28 January 2021) Valery Molay (Appointed 28 January 2021)
<b>Company Secretary</b>	Clara Kirrane
<b>Company Number</b>	383678
<b>Registered Office and Business Address</b>	9 Upper Mount Street Dublin 2 Ireland
<b>Auditors</b>	Roberts Nathan Chartered Certified Accountants and Statutory Audit Firm 9 Exchange Place International Financial Services Centre Dublin 1
<b>Bankers</b>	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 2020**

The directors present their report and the audited financial statements for the financial year ended 31 December 2020.

### **Principal Activity**

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, education for sustainable development and development education, 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**

We developed One Future – the People's Campaign for Faster and Fairer Climate Action. Launched before the February 2020 General Election, 300 One Future 'Canvass for Climate' packs were sent out across the country for distributing materials in communities - kick starting many important climate conversations between friends, families and most importantly with election candidates. By the end of the election, there was an active One Future Group in 19 constituencies and by the end of the year there were 28 with over 500 members.

During the negotiations for the Programme for Government we held 10 "call-a-thons" with over 500 people registering to join Zoom calls for peer support while they called their TDs to push for greater climate action.

We held 5 webinars on key climate topics during this period and into the summer with 2000 people registering to attend, including 461 people for the one called "Why is everybody talking about 7% and what does it mean".

As usual after a General Election we held a "mass lobby" of TDs with our partners in the Stop Climate Chaos Coalition. This year we held it in December after the draft Climate Action Bill was published and while the Oireachtas Committee was considering recommendations to strengthen what was a weaker Bill than we wanted. Due to Covid restrictions we held it online for the first time. More than 1000 people held group conversations with their local constituency TDs, more than 100 of whom took part, over the course of a marathon 13-hour Zoom meeting.

We launched our Learning Hub - an initiative building on the 2019 book club and offering development education workshops on relevant and emerging themes in the books. Our first book was Mary Robinson's book Climate Justice. Over 200 people registered. As well as the books themselves we created "read and watch" lists.

We ran a successful 6-week online course with 30 participants named after the Friends of the Earth International slogan: Mobilize. Resist. Transform. We ran a seminar series on issues from "Women on the global frontlines of climate change" to "Energy Democracy" with different partner organizations, with over 1200 people registering.

### **Driving policy change**

In first half of the year the focus was on the General Election and on the parties negotiating the Programme for Government. Over 70 organizations and coalitions endorsed the One Future Policy Platform we developed in dialogue with others in advance of the election.

As well as supporting the mobilization efforts described above our policy staff maintained continuous engagement with TDs and advisers throughout the inter-party negotiations to ensure they had the most up-to-date information and briefings.

During this period, we commissioned and published opinion poll data showing significant public support for climate action.

When it was finally agreed and published the Programme for Government was, on climate change and the energy transition, the most progressive set of policy commitments an Irish government had ever adopted. As well as a new Climate Bill, the Programme included commitments to end new licences for offshore gas exploration, end support for LNG terminals, ban the import of fracked gas, introduce proper support for community-scale renewable electricity and a deposit and return scheme for plastic bottles and cans.

The second half of the year was focused on the delivery of the flagship commitment to a Climate Action Bill in the first 100 days. The deadline for publication in October was met but the Bill was weaker than we expected with significant loopholes. We then invested all our energy in the pre-legislative process carried out by the Oireachtas Committee, pushing for it to be an expert-based process and providing new briefings for TDs at every stage of the process, along with supporting the mobilization for the "mass lobby" described above.

When the Oireachtas Committee published their report just before Christmas it included all of our top recommendations for how the Climate Bill should be strengthened.

## **FRIENDS OF THE EARTH IRELAND C.L.G. DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

### **Cultivating our community**

The number of registered members of the Friends of the Earth Community fell from 27,742 at the end of 2019 to 25,731 at the end of 2020. This was because of the intensity of communications increased largely due to Covid. We sent a total of 234 emails to supporters in 2020 compared to 83 in 2019. And as described above, the engagement of supporters in online events, was in a different league compared to how many had participated in physical events in the past.

While we could not hold our solstice and equinox Sunrise Swims because of Covid, we did hold a number of supporter care and engagement events online, including a conversation with the author of Weather, Jenny O'Fhill, interviewed by author and broadcaster Sinead Gleeson; a screening of the Story of Plastic, "Hopeful Chats" with children's author Oisín McGann whose climate book for teens we were crowdfunding, and two webinars for members of our "Sustainers Circle" of monthly donors.

We carried out a supporters' survey with interesting results. Climate and biodiversity / nature were people's top 2 issues people and joining informative events taking online actions were the top 2 ways to get involved. We also continued the quarterly online newsletter.

Despite Covid and the resulting economic shutdown, we increased the number of people making monthly donations, the average monthly gift increased by 7%, the total monthly value of regular giving rose by 9% and the total income from regular giving rose by 17% in 2020.

This was partly due to our first telephone campaign for many years where we called 400 of our existing monthly donors to thank them for their support, update them on our work and offer them the opportunity to increase their monthly gift.

We raised €14,344 in our "Christmas Crowdfunder" to finance the publication of "A Short Hopeful Guide to Climate Change" by Oisín McGann, published by Little Island Press in 2021.

### **Developing our organisation**

Our application to the Charities Regulator was approved and we became a Registered Charity.

Work continued on the implementation of the Statutory Code of Governance for Charities to enable us to submit our first compliance report on time in 2021.

We held a staff retreat to assess how our management structures and culture need to evolve in light of the growth of the organization. A "management circle" of 5 staff, the Director and the heads of the 4 programmes described in this report, was established. The management circle also had the pro-bono support of a management of HR professional as they developed their collective culture and processes.

We continued to refine our use of online communications and collaboration tools, accelerated by Covid, and also our schedule of team and programme meetings. We also took steps to upgrade and standardize our recruitment and onboarding processes.

The team moved online overnight after St Patrick's Day 2020 because of Covid and we haven't been back to the office since. The team adapted and coped remarkably well. Moving online brought some new opportunities and efficiencies but it also brought new stresses and reduced the opportunities for social contact within the team.

The organization had another strong year financially, with income growing by 16%. While expenditure also grew by 19% we had an annual surplus of over €80,000 for the second year running. As a result, our closing balance was over €200,000 for the first time. The equivalent of just under a third of our expenditure in 2020, these reserves provide something of a safety net in these uncertain times.

### **Future Developments and current Strategic Objectives, to the end of 2025**

#### **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.
- B. Driving policy change**  
To drive a fair and fast transition to a zero pollution future.

**FRIENDS OF THE EARTH IRELAND C.L.G.  
DIRECTORS' REPORT  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**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**

1. **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.
2. **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.
3. **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.
4. **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**

1. To grow our community.
2. To nurture our community
3. To sustain Friends of the Earth.

**Developing our organization**

1. To ensure the organization is appropriately structured to guarantee effective and efficient management.
2. To be accountable and transparent to all our key stakeholders.
3. 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.
4. To secure the financial resources to deliver our programmes and achieve our goals while ensuring value for money. To diversify and increase our income.
5. To innovate and support continuous learning and improvement in both management and delivery of commitments. To implement and maintain relevant Information and Communications Technology.

**Financial Results**

The surplus for the financial year after providing for depreciation amounted to €80,407 (2019: €84,077).

At the end of the financial year, the company has assets of €410,779 (2019: €210,650) and liabilities of €208,176 (2019: €88,544). The net assets of the company have increased by €80,407.

**FRIENDS OF THE EARTH IRELAND C.L.G.  
DIRECTORS' REPORT  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**Directors and Secretary**

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

Clara Kirrane  
William Hederman (Resigned 31 July 2020)  
Frances McMullin  
David Joyce  
Marion Briggs  
Sarah O'Suilleabhain  
Emma-Jayne Geraghty (Resigned 31 December 2020)  
Celeste Roche  
Colm O'Cuanachain (Appointed 28 January 2021)  
David Heller (Appointed 28 January 2021)  
Emma Lane-Spollen (Appointed 28 January 2021)  
Valery Molay (Appointed 28 January 2021)

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

Neither the Directors nor Secretary held any direct or indirect interest in the company at any point during the current or preceding financial year. The Directors are not required to rotate as per the constitution of the company.

**Post Balance Sheet Events**

Following on from the global reaction to the Coronavirus pandemic during the 2020 financial year, the Irish Government implemented strict restrictions on 1st January 2021, following a spike in COVID-19 confirmed cases in December 2020. These restrictions were designed to restrict the transmission of the virus, by reducing and restricting the movement of the population.

In April 2021, a pathway to the easing of these restrictions was implemented and the current indications are that the restrictions shall continue to be eased during the coming months in line with the roll out and completion of the national vaccination program. At the date of approval of the financial statements, the full economic impact of the pandemic and the restrictions imposed by the Government cannot be reliably estimated; as the situation is constantly evolving. The directors are paying close attention to the developments during the course of the pandemic and believe that the current steps taken to mitigate the financial and operational impact of the imposed restrictions are appropriate.

**Political Contributions**

The company did not make any disclosable political donations in the current 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.

**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.

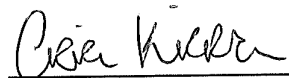
Signed on behalf of the board



Sarah O'Suilleabhain

Director

Date: 24/8/2021



Clara Kirrane

Director

Date: 20/08/2021

**FRIENDS OF THE EARTH IRELAND C.L.G.  
DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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:

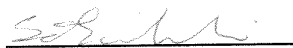
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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.

In so far as the directors are aware:

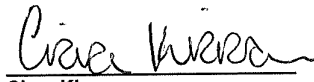
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit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

Signed on behalf of the board



**Sarah O'Suilleabhain  
Director**

Date: 24/8/2021



**Ciara Kirrane  
Director**

Date: 20/08/2021



# 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 2020 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 2020 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 solely 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 the Companies Act 2014.

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. In our opinion 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 disclosures of directors' remuneration and transactions required by 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, 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.

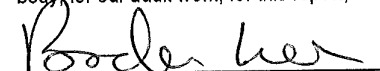
#### Auditor's responsibilities for the audit of the financial statements

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 11, 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:

24/8/21

**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.

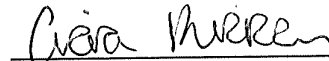
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**FRIENDS OF THE EARTH IRELAND C.L.G.  
 INCOME AND EXPENDITURE ACCOUNT  
 FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 €	2019 €
Income		632,407	546,041
Expenditure		(551,910)	(461,964)
Surplus before tax		80,497	84,077
Tax on surplus		-	-
Surplus for the financial year	12	<u>80,497</u>	<u>84,077</u>

Approved by the board on 29<sup>th</sup> July 2021 and signed on its behalf by:

  
 Sarah O'Suilleabhain  
 Director

  
 Ciara Kirrane  
 Director

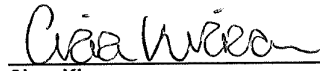
**FRIENDS OF THE EARTH IRELAND C.L.G.  
BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Notes	2020 €	2019 €
<b>Fixed Assets</b>			
Tangible assets	8	<u>26,018</u>	<u>3,043</u>
<b>Current Assets</b>			
Debtors	9	75,321	63,867
Cash and cash equivalents		<u>309,440</u>	<u>143,740</u>
		<u>384,761</u>	<u>207,607</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(208,176)</u>	<u>(88,544)</u>
<b>Net Current Assets</b>		<u>176,585</u>	<u>119,063</u>
<b>Total Assets less Current Liabilities</b>		<u>202,603</u>	<u>122,106</u>
<b>Reserves</b>			
Income and expenditure account	12	<u>202,603</u>	<u>122,106</u>
<b>Members' Funds</b>		<u>202,603</u>	<u>122,106</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 29<sup>th</sup> July 2021 and signed on its behalf by:

  
 Sarah O'Suilleabhain  
 Director

  
 Ciara Kirrane  
 Director

**FRIENDS OF THE EARTH IRELAND C.L.G.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**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 2020 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 2020**

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.

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 2020**

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 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.

**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 2020**

continued

**6. GRANT INCOME**

During the year ended 31 December 2020 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.

<b>Grantor</b>	<b>Department of Environment via the Irish Environment Network</b>
<b>Type of funding:</b>	Annual Core Funding
<b>Details of funding:</b>	Pay and general administration expenses
<b>Amount:</b>	€15,305
<b>Restrictions</b>	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.
<b>Grantor</b>	<b>Department of Environment via the Irish Environment Network</b>
<b>Type of funding:</b>	Time Funding
<b>Details of funding:</b>	To pay for time and travel expenses
<b>Amount:</b>	€7,575
<b>Restrictions</b>	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.
<b>Grantor</b>	<b>Department of Environment via the Irish Environment Network</b>
<b>Type of funding:</b>	Project Funding
<b>Details of funding:</b>	To pay for project expenses
<b>Amount:</b>	€14,481
<b>Restrictions</b>	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.
<b>Grantor</b>	<b>Irish Aid</b>
<b>Type of funding:</b>	DFAT 2020 Development Education Grant scheme
<b>Details of funding:</b>	Project Support of 'Making Common Cause – Global Citizenship Education for a Global Justice Transition'. The grant period is from 1 <sup>st</sup> June 2020 to 31 <sup>st</sup> May 2021
<b>Amount of Grant:</b>	€44,834
<b>Restrictions</b>	The funding 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%.
<b>Grantor</b>	<b>EuropeAid – EU DEAR</b>
<b>Type of funding:</b>	Project Funding
<b>Details of funding:</b>	To support the delivery of the "Supporting the implementation of the Sustainable Development Goals (SDG's) through mobilizing EU citizens to support effective Financing Development". The period of the grant is 1 <sup>st</sup> October 2018 to 31 <sup>st</sup> March 2020.
<b>Amount of Grant:</b>	€41,487
<b>Restrictions</b>	This grant is restricted to cover general administration expenses such as staff salaries activity costs and capital expenditure, related to the specific project noted above.
<b>Grantor</b>	<b>EU INTERREG</b>
<b>Type of funding:</b>	Project Funding
<b>Details of funding:</b>	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 20 <sup>th</sup> September 2017 to 19 <sup>th</sup> September 2020.
<b>Amount:</b>	€90,000
<b>Restrictions</b>	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.

**FRIENDS OF THE EARTH IRELAND C.L.G.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

continued

**5. GRANT INCOME (Continued)**

<b>Grantor</b>	<b>Friends of the Earth Europe – European Commission, Education Audiovisual and Culture Executive Agency (EACEA)</b>
<b>Type of funding:</b>	Project Funding – ERA-EUYOTO 2018-2447/001-001
<b>Details of funding:</b>	To support the delivery of the Project 'Growing Together'. The period of the grant is 8th of October 2018 to 7th of October 2020.
<b>Amount:</b>	€39,604
<b>Restrictions</b>	The grant is restricted to cover administration expenses such as staff costs and venue hire related to the specific project noted above.
<b>Grantor</b>	<b>Irish Aid</b>
<b>Type of funding:</b>	DFAT 2019 Development Education Grant scheme
<b>Details of funding:</b>	Project Support of 'Empowering Active Global Citizens to Contribute to a Sustainable and Just World'. The grant period is from 1st May 2019 to 30th April 2020.
<b>Amount:</b>	€16,500
<b>Restrictions</b>	The funding is restricted and may only be used in support of 'Empowering Active Global Citizens to Contribute to a Sustainable and Just World' project. The cost of administration and any other expenses incurred by the Grantee directly relating to this contribution shall not exceed 10%.
<b>Grantor</b>	<b>Friends of the Earth Europe – European Commission, Education Audiovisual and Culture Executive Agency (EACEA)</b>
<b>Type of funding:</b>	Project Funding – Agreement Nr. 614863
<b>Details of funding:</b>	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.
<b>Amount:</b>	€38,275
<b>Restrictions</b>	The grant is restricted to cover administration expenses such as staff costs and venue hire related to the specific project noted above.

<b>6. OPERATING SURPLUS</b>	<b>2020</b>	<b>2019</b>
	€	€
<b>Operating surplus is stated after charging:</b>		
Depreciation of tangible fixed assets	4,703	1,222
Auditor's remuneration		
- audit services	4,651	4,305
	<u>4,651</u>	<u>4,305</u>

**7. EMPLOYEES**

The average monthly number of employees, including directors, during the financial year was 10, (2019 - 8).

	<b>2020</b>	<b>2019</b>
	Number	Number
Programme Officers	9	7
Chief Executive	1	1
	<u>10</u>	<u>8</u>

The staff costs comprise:

	<b>2020</b>	<b>2019</b>
	€	€
Wages and Salaries	284,665	226,562
Social Welfare costs	30,545	24,486
Pension costs	8,701	3,398
	<u>323,911</u>	<u>254,446</u>

**FRIENDS OF THE EARTH IRELAND C.L.G.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

continued

**7. EMPLOYEES (Continued)**

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.

	2020 Number	2019 Number
€60,000 - €70,000	1	1
	<u>1</u>	<u>1</u>

The chief executive salary amounted to €60,589 (2019: €58,709) together with pension of €3,398 (2019: €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.

**8. TANGIBLE FIXED ASSETS**

	Office equipment	Fixtures & fittings	Database development	Website development	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 January 2020	11,108	2,904	18,658	31,789	64,459
Additions	2,747	-	19,547	3,690	25,984
At 31 December 2020	<u>13,855</u>	<u>2,904</u>	<u>38,205</u>	<u>35,479</u>	<u>90,443</u>
<b>Depreciation</b>					
At 1 January 2020	9,463	1,506	18,658	31,789	61,416
Charge for the financial year	1,206	350	326	1,127	3,009
At 31 December 2020	<u>10,669</u>	<u>1,856</u>	<u>18,984</u>	<u>32,916</u>	<u>64,425</u>
<b>Net book value</b>					
At 31 December 2020	<u>3,186</u>	<u>1,048</u>	<u>19,221</u>	<u>2,563</u>	<u>26,018</u>
At 31 December 2019	<u>1,645</u>	<u>1,398</u>	-	-	3,043

**9. DEBTORS**

	2020 €	2019 €
Trade debtors	3,791	115
Prepayments	4,465	860
Accrued income	67,065	62,892
	<u>75,321</u>	<u>63,867</u>

**10. CREDITORS  
Amounts falling due within one year**

	2020 €	2019 €
Taxation	18,670	16,532
Accruals	24,227	29,637
Deferred Income	165,278	42,375
	<u>208,176</u>	<u>88,544</u>

**FRIENDS OF THE EARTH IRELAND C.L.G.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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 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.

**12. INCOME AND EXPENDITURE ACCOUNT**

	2020 €	2019 €
At 1 January 2020	122,106	38,029
Surplus for the financial year	80,497	84,077
At 31 December 2020	<u>202,603</u>	<u>122,106</u>

**13. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year ended 31 December 2020.

**14. POST-BALANCE SHEET EVENTS**

Following on from the global reaction to the Coronavirus pandemic during the 2020 financial year, the Irish Government implemented strict restrictions on 1st January 2021, following a spike in COVID-19 confirmed cases in December 2020. These restrictions were designed to restrict the transmission of the virus, by reducing and restricting the movement of the population.

In April 2021, a pathway to the easing of these restrictions was implemented and the current indications are that the restrictions shall continue to be eased during the coming months in line with the roll out and completion of the national vaccination program.

At the date of approval of the financial statements, the full economic impact of the pandemic and the restrictions imposed by the Government cannot be reliably estimated; as the situation is constantly evolving. The directors are paying close attention to the developments during the course of the pandemic and believe that the current steps taken to mitigate the financial and operational impact of the imposed restrictions are appropriate.

**15. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 29<sup>th</sup> July 2021.

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

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**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 C.L.G.

SCHEDULE NO 1: INCOME  
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020

INCOME	2020	2019
	€	€
<b>Unrestricted Income</b>		
Subscriptions and Donations	140,152	175,105
Fundraising	41,976	24,712
Dept. Of Environment via the Irish Environmental Network	15,305	16,005
	<u>197,433</u>	<u>215,822</u>
<b>Restricted Income</b>		
Irish Aid	21,380	1,739
NTR Foundation	80,000	80,000
EU DEAR	18,864	9,698
EU Interreg	33,793	43,983
EU YET	18,965	24,080
Dept. Of Environment via the Irish Environmental Network	22,056	1,400
FOE Europe	12,670	5,584
FOE International	-	447
Tomar Trust	-	63,804
Trócaire	10,500	6,100
The Wheel	-	10,000
European Climate Foundation	79,999	20,000
Concern	12,000	13,000
Christian Aid	4,000	4,000
European Coordinatior Vía Campesina	6,783	6,000
Asociación Lurbide	11,124	10,000
Other Grants	102,840	30,384
	<u>434,974</u>	<u>330,219</u>
<b>Total Income</b>	<u><u>632,407</u></u>	<u><u>546,041</u></u>

FRIENDS OF THE EARTH IRELAND C.L.G.

SCHEDULE NO 2: EXPENDITURE  
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020

	2020		2019	
	€	€	€	€
<b>CAMPAIGNING AND COMMUNICATIONS</b>				
Policy and Advocacy	-		24,644	
Education and Activism	-		53,916	
Communications and Outreach	-		49,618	
Events	32,534		-	
Materials	2,198		-	
Travel & Subsistence	2,459		-	
Communications & IT	68,646		-	
Reports & Research	12,481		-	
Other costs	9,241		-	
Non Employee Staff	24,954		-	
Solar Panels for Schools	12,041		31,662	
Insurance	507		188	
Depreciation in Website and Database	1,258		50	
Salaries	212,068		181,030	
Employers' PRSI Contribution	22,585		19,582	
Staff Pension Costs	6,344		2,718	
		<u>407,317</u>		<u>363,408</u>
<b>SUPPORTER RELATIONS AND DEVELOPMENT</b>				
Supporter Care	10,349		17,270	
Supporter Recruitment	-		49	
Fundraising	15,629		663	
Events	655		-	
Travel & Subsistence	12		-	
Communications & IT	1,136		-	
Insurance	580		240	
Other Costs	303		-	
Non-employee staff	825		-	
Depreciation in Website and Database	130		-	
Salaries	38,221		20,870	
Employer's PRSI Contribution	4,231		2,285	
Staff Pension Costs	840		340	
		<u>72,910</u>		<u>41,717</u>
<b>ADMINISTRATION AND ORGANISATION</b>				
Audit Fee	4,551		4,305	
Accountancy & Professional Fees	3,075		1,153	
Bank Charges and Interest	813		847	
Governance Expenses	542		2,623	
General Office Costs	3,647		3,529	
Rent and Rates	7,881		9,046	
Heat, Light & Water	1,341		2,300	
Communications & IT	543		-	
Insurance	507		689	
Staff Development	5,846		3,554	
Depreciation in Office Equipment, Fixture & Fittings	3,315		1,172	
Salaries	34,376		24,662	
Employer's PRSI Contribution	3,729		2,619	
Staff Pension Costs	1,517		340	
		<u>71,684</u>		<u>56,839</u>
		<u>551,910</u>		<u>461,964</u>