

2016

ANNUAL REPORT



01

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02

Vision and Mission

Mary Robinson Foundation - Climate Justice

The Mary Robinson Foundation - Climate Justice is a centre for thought leadership, education and advocacy on the struggle to secure global justice for those people vulnerable to the impacts of climate change who are usually forgotten - the poor, the disempowered and the marginalised across the world. We occupy a unique space between governments and civil society which allows us to be informed by the grassroots and influence policy at the highest level internationally. Based in Ireland and with a global reach, the Foundation is working for a just response to climate change.

Vision

By 2020 global justice and equity will underpin a people-centred developmental approach to advancing climate justice and more effectively addressing the impacts of climate change.

Mission

The Foundation's mission is to:

- a. Put justice and equity at the heart of responses to climate change, particularly those concerned with how best to respond and adapt to the challenge that it poses for the poorest and most vulnerable peoples of the world
- b. Empower poor and vulnerable communities to speak directly in a way that is effectively heard both about the negative impact of climate change on their ways of life, about its potential for conflict, and about what ought to be done by way of a response, in terms of fairness and justice
- c. Contribute to an international framework which minimises the negative impact and maximises the potential positive opportunities which climate change is having on poor communities around the world
- d. Imprint on future generations, of leaders in this field and in society generally, a strong sense of the inter-connectedness of climate change with issues of development and social justice through the promotion of a strong human rights dimension to university learning and education on climate change
- e. Build a shared space for information and knowledge-sharing on climate justice which is accessible to all and a source of solidarity for those concerned about climate change
- f. Catalyse the work of activists, individuals, groups and networks, to further the implementation of the Principles of Climate Justice
- g. Promote the development of technologies that result in sustainable development, promote a better quality of life among the poor and vulnerable and improve access to technologies.

03

Foreword from the President



2016 was a year of notable achievements and 'firsts' for climate justice as the Foundation implemented the activities of the Strategic Plan 2016-2018.

We were proud that the first official Climate Justice Day was held at COP 22 where an important decision on gender and climate change, recognising for the first time the special role of grassroots women, was also taken and the first Mary Robinson Foundation – Climate Justice prize was awarded at the One Young World Summit in Ottawa. All of this took place as the Paris Climate Agreement, which became the fastest international agreement ever to be ratified, entered into force on 4th November.

Climate Justice Day at COP 22 was particularly significant as it signalled the acknowledgement of the social dimensions of climate change and provided government, international bodies and civil society actors with an opportunity to discuss how this relates to the implementation of the Paris Agreement. A people-centred approach to climate action is critical to the achievement of climate justice which is why the engagement by a broad range of stakeholders across all levels of decision-making is critical.

As the negotiations on the pathway to implement the Paris Agreement continue, the gender dimensions of climate change are of particular focus from a climate justice perspective. I am particularly grateful to members of the Troika+ of Women Leaders on Gender and Climate Change who joined the many non-state actors and worked hard to ensure that the new COP decision on Gender and Climate Change (Decision 21/CP.22) recognised the importance of the participation of grassroots women in decisions on climate, and the need to take account of local and traditional knowledge. This new decision provides an opportunity to advance a key element of climate justice – participation to ensure that decisions are transparent and accountable.

As the world transitions to a low-carbon pathway, the principle of intergenerational equity and modalities for ensuring a truly sustainable planet are increasingly of interest. A new area of work for the Foundation in 2016 was on the need to have an institutional voice for future generations which is strategic objective four of our Business Plan. The Foundation published a position paper *Global Guardians: A Voice for Future Generations* and brought together a number of New York based Permanent Representatives to the UN to discuss the importance of addressing the need to balance the requirements of current and future generations in the context of Agenda

Foreword from the President *continued*

2030. Related to this work is a focus on youth engagement and I was honoured to present the first Mary Robinson Foundation – Climate Justice prize at the One Young World Summit to Barkka Mossae from Mauritius. Barkka accepted the prize on behalf of the Seeing Blue project which links young people in Mauritius and The Seychelles in advocacy relating to the oceans, Sustainable Development Goals and climate change. The Foundation is proud to continue to work with One Young World Summit in 2017 to support an award that will focus on intergenerational equity.

Another new area of work for the Foundation was articulated in strategic objective two - *Promote human rights protection in the context of human mobility associated with climate change*. As the international community focused on the significant challenges of migration and refugees, the Foundation seized upon the opportunity to address the links between climate change and displacement. Following the publication of our position paper on the issue I accepted an invitation to speak at the UN Special Summit on Refugees and Migrants at a roundtable on the drivers of migration to emphasise the importance of climate change as a driver. To aid our work on this issue, the Foundation was granted observer status at the International Organisation for Migration (IOM) and I was invited to participate in a panel at its 107th Session in Geneva in December, where I emphasised that the basic rights of those displaced by climate change must be recognised and protected in the Global Compact on Migration to be negotiated during 2017/2018.

In May I was asked to serve once again as a Special Envoy of the UN Secretary General, this time on El Niño and Climate. It happened that this mandate helped the Foundation to highlight the injustice of the impacts of climate change, aggravated by El Niño. Visits to Ethiopia, Honduras, Swaziland and Vietnam enabled me to see the impacts first hand and then relay the need for a more holistic approach to climate action and development that will build the resilience of frontline communities. Indeed those visits to some of the communities most impacted underscored for me the need for a swift implementation of the Paris Agreement to ensure the protection of those people.

2016 ended in a mood of apprehension about how President Trump, when inaugurated, would respond to the ratification by the United States of the Paris Agreement; of course we know now that the United States will exit the Paris Agreement in what is, I believe, a betrayal of the people who are most impacted but least responsible for climate change. I have always believed that human rights are part of a struggle, and if things become more difficult we need to try even harder. With the ongoing and very committed support of all colleagues, Board members and donors I am confident that we will navigate this problem and continue our significant progress on climate justice in the year ahead.

05

Business Plan Key Achievements 2016

The Foundation successfully met all of its expected outcomes for the period 2016, as outlined in the Business Plan. Set out below and overleaf are the key achievements under each strategic priority area. A deeper understanding of our work can be gained by visiting our website mrfcj.org.

Objective 1:

Promote people-centred approaches to climate and development policies.

The Foundation's work under this objective is primarily guided by the Principle of Climate Justice 'protect and respect human rights'. The integration of human rights considerations into climate policies is central to achieving climate action that is good for people as well as the planet. This was recognised in the preamble of the Paris Agreement. Work under this objective builds on the success of the Foundation, in bridging the climate change and human rights communities and championing rights-based approaches to climate action. The Foundation also uses its work on access to sustainable energy for the poorest people to help make the case for the integration of human rights into climate action.

- The first official Climate Justice Day was held under the UNFCCC Programme on Thursday 17 November at COP 22 in Marrakech. Launching Climate Justice Day the Foundation co-hosted a high-level meeting with the Moroccan COP Presidency which was attended by Ministers, Members of Parliament, Senior Government Officials, and Senior UN and civil society representatives. The dialogue was an opportunity for both state and non-state actors to highlight practical measures to integrate human rights into the implementation of the Paris Agreement, as well as good practice in supporting people-centred approaches in climate action.
- In 2016 the Foundation published two policy briefs to advance the understanding of people-centred approaches in climate action. In May the Foundation published the second edition of the policy brief *Incorporating Human Rights into Climate Action*, which assesses the extent to which countries are reporting, to the UNFCCC and the Human Rights Council, on the links they are making between human rights and climate change. In June the Foundation published a policy brief *The Role of Social Protection in Ending Energy Poverty; Making Zero Carbon, Zero Poverty the Climate Justice Way a Reality*. The brief explores how social protection systems can be leveraged to extend sustainable energy services rapidly and efficiently to a country's poorest people – people who will not be reached by market based mechanisms alone.

Mary Robinson joined Catherine McKenna, Canadian Minister of Environment and Climate Change, and One Young World Climate Justice Prize Winner, Barkha Mossae to discuss equitable solutions in the face of global climate displacement during the One Young World Summit 2016 held in Ottawa, Canada September 28 – October 01. Barkha Mossae, described how her home, the island of Mauritius, is at the forefront of a massive injustice, having not contributed significantly to climate change but facing the impacts that affect their livelihood and identity. “We can’t bear the thought that because of climate change the way we live is going to be affected,” she said.



Business Plan Key Achievements 2016 *continued*

- In 2016 the Foundation became a host partner of Development and Climate Daysⁱ. As part of the Foundation's contribution, the Foundation collaborated with the International Institute for Environment and Development (IIED) to host a session entitled *Climate Justice – Putting People at the Centre: Ensuring frontline communities have their voices heard in climate decision-making*. Convened as a learning circle, a discussion between grassroots women and policy makers was facilitated to share strategies that enable the participation of local communities (in particular women) in decision-making at the local, national and international levels.

Objective 2:

Promote human rights protection in the context of human mobility associated with climate change.

People who are forced to migrate due to impacts associated with climate change are not well protected under law at present which further exacerbates the injustice they experience. Informed by the Principle of Climate Justice 'protect and respect human rights', the Foundation works with actors in the fields of international migration law, climate change and human rights to identify and promote measures to protect the rights of people in the context of human mobility associated with climate change.

- The Foundation published a position paper *Protecting the Rights of Climate-Displaced People* in June 2016. This paper sets out a number of recommendations for the international community to ensure effective and resilient solutions can be found for climate-displaced people. The Foundation used this position paper to promote the inclusion of climate change as a driver of migration in the outcome document from the UN Summit for Refugees and Migrants 2016. The

New York Declaration for Refugees and Migrantsⁱⁱ recognises the impacts of climate change on migration.

- Throughout 2016 the Foundation promoted the rights protections of climate-displaced people. In the margins of the UN Summit for Refugees and Migrants, the Foundation co-hosted a dialogue on climate displacement with the UN Under-Secretary-General and High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States. This meeting provided an opportunity for States which are most impacted by climate change to share practical measures that they are implementing. In October the Foundation supported a technical expert meeting organised by Office of the High Commissioner for Human Rights (OHCHR) on human rights and climate change. The Foundation led on a panel discussion on human rights, migration, and displacement related to the adverse impacts of climate change which developed a number of recommendationsⁱⁱⁱ in relation to rights protections of climate-displaced people.

Objective 3:

Promote the participation of grassroots women in climate policy development.

Building on the Foundation's work on gender equality under the Climate Change Convention, Decision 23/CP.18 on gender balance and on our work bridging grassroots women and policy makers, the Foundation is working to establish grassroots women's participation as a cornerstone of gender-responsive climate policy. The Principles of Climate Justice, 'ensure gender equality and equity' and 'ensure that decisions on climate change are participatory, transparent and

accountable' have informed the approach taken by the Foundation to convening and bridging grassroots practitioners with political leaders and policy makers.

- The Foundation continued to provide the secretariat for the Troika + of Women Leaders on Gender and Climate Change and convened it on three occasions in 2016. Throughout the year the Troika + maintained a focus on achieving gender balance within the UNFCCC and enabling the participation of grassroots women in their work, advocating for these in the review of the Lima Work Programme on Gender (LWPG) (Decision 18/CP.20)^{iv} and Decision 23/CP.18^v, also known as the Doha Miracle. The Foundation, with the co-operation of the UNFCCC Secretariat, enabled the participation of two grassroots women in the second workshop of the LWPG on gender-responsive climate policy with a focus on adaptation, capacity-building and training for delegates on gender issues. Following the intervention of the grassroots women in the workshop report^{vi}, which informed negotiations under COP 22, it acknowledges that the inclusion of grassroots women increases the effectiveness of climate policies and programmes.
- The COP 22 decision on gender and climate change (Decision 21/CP.22)^{vii} ensures continued work on gender-responsive climate policy under the UNFCCC and provides a comprehensive framework to realise the commitments made to gender equality and women's empowerment. The decision also recognises the role of grassroots women in gender-responsive climate action for the first time in a COP decision.
- At COP 22 in Marrakech the Foundation and UN Women launched *The Full View Second Edition:*

Business Plan Key Achievements 2016 *continued*

Ensuring a comprehensive approach to achieve the goal of gender balance in the UNFCCC process.

This research makes concrete recommendations on measures to improve gender balance in the UNFCCC process.

Objective 4:

Pursue the establishment of an Office, Commission or equivalent, on Future Generations, at UN level to balance the needs of current and future generations.

The Principle of Climate Justice 'support the right to development' emphasises the interdependence of all people and the earth and the need for a development-first approach to climate action, particularly in developing countries. This interdependence applies not only within generations but also between generations, and balancing the needs of people living in poverty now with the needs of future generations is critical

for climate justice and sustainable development. The Foundation has identified ways to apply the principle of intergenerational equity in practice in international policy-making, and recommends the creation of a new institution at the international level to represent future generations and provide oversight of policies related to climate change and sustainable development.

- The Foundation published a position paper *Global Guardians: A Voice for Future Generations*, which makes the case for the need for representation of future generations at UN level to balance the needs of current and future generations.
- In July the Foundation co-hosted with the Permanent Missions to the UN of Germany and the Marshall Islands a *Climate Justice Dialogue; the Case for Guardians for Future Generations*. The meeting brought

together a number of New York-based Permanent Representatives to the UN to discuss the importance of addressing the need to balance the requirements of current and future generations in the context of Agenda 2030. At the meeting there was support for the establishment of an office on Future Generations at UN level to balance the needs of current and future generations.

- The inaugural Mary Robinson Foundation - Climate Justice Prize was awarded at the One Young World Summit in Canada, September 2016. The winning project Seeing Blue aims to train and empower young people in Mauritius and The Seychelles to become active protectors of their countries' most valuable resource, the ocean. At the summit it was also announced that the 2017 prize would be for projects focused on creating intergenerational equity.



Mary Robinson
with Selina Leem
Skoll Forum 2016
Photo credit: Skoll

09

Our way of working



Climate Justice Day
Photo credit: IIED illustration

Introduction

The work of the Foundation is informed and guided by the [Principles of Climate Justice](#) which include the importance of respecting, promoting and considering our respective obligations on human rights and on gender equality.

2016 saw an important milestone being reached in relation to the Foundation's work and vision with the adoption of a new decision on Gender and Climate Change Decision 21/CP.22 at COP 22, which was championed by the members of the Troika + of Women Leaders on Gender and Climate Change.

Highlighting the importance of achieving the goal of gender balance and of enabling the participation of grassroots women in gender-responsive climate policy, is a significant step towards ensuring that the Paris Agreement is implemented in a gender-responsive way.

The adoption of the Decision was a significant moment for the consideration of gender issues as it is only the third decision on gender in the 26-year history of the United Nations Framework Convention of Climate Change (UNFCCC), a process which began as a 'gender-blind' convention, meaning it failed to recognise that decisions on climate change should respond to the needs of women as well as men. The decision was forged thanks to the tireless work, leadership and advocacy of a large constituency of women and supportive men.

A gender decision is significant because the impacts of climate change are experienced differently by women and men; existing social inequalities leave women disproportionately vulnerable to climate impacts. But women are not just victims. They are increasingly being recognised as agents of change, taking a lead on climate action. Therefore, climate change policies should be gender-responsive – responding to the needs of women. The integration of local and traditional knowledge in climate negotiations is fundamental to recognising both the important role local communities, and in particular women, play in climate action at the local and national level, and ensuring that climate policy is gender-responsive.

Reflecting this, the Foundation chose to focus on amplifying the voices of grassroots women and the importance of creating a space for constructive dialogue. It is in this context that the Foundation embarked on an ambitious agenda of work in 2016, building on its proven ways of working; Thought Leadership, Convening and Bridging which are explained as follows.

Our way of working continued

Thought Leadership

The Paris Agreement was an historic achievement in the global response to climate change and climate justice and proved to be a unifying theme around which diverse Parties rallied. The Foundation sees an opportunity to advance climate justice by ensuring that the implementation of the Agreement is people-centred and that the voices of those who are most impacted by climate change are listened to in the design of responses to climate change.

To support this work, the Foundation commissioned research to demonstrate the positive impacts of women's participation in climate policy-making and highlight the benefits of supporting women's participation in the development of gender-responsive climate policy.

The Foundation produced *Women's Participation: An Enabler of Climate Justice* in November 2015 in order to support the outreach planned in 2016. This policy brief demonstrates the positive impacts of women's participation on the design, planning and implementation of climate policy and in doing so highlights the benefits of supporting women's participation in the development of gender-responsive climate action.

The opportunity to participate in decision-making processes which are fair, accountable, open and corruption-free is essential to the growth of a culture of climate justice. The publication contains three case studies from El Salvador, Chile and Vietnam which look at how enabling women's participation in climate decision-making results in better outcomes both for gender equality and climate policy. Participation is a human right and is the basis of good policy-making. By consulting with and ensuring the active participation of all relevant stakeholders in decision-making, there is a greater likelihood of actions being supported and successful.

In partnership with UN Women, the Foundation published a research report *The Full View Second Edition: Ensuring a comprehensive approach to achieve the goal of gender balance in the UNFCCC process*. It examines developments in the equal participation and representation of women in decision-making processes. It provides a number of recommendations for stakeholders to realise the goal of gender balance in decision-making generally and specifically under the UNFCCC. The report also makes concrete recommendations for policy makers to enable the participation of civil society in climate change decision-making processes. It is the second edition of the report, building on the first edition published in 2013 which highlighted best practices and lessons learned from various sectors to promote women's voices. The report was launched at COP 22 at a panel discussion which included women representatives from community to international level and was widely circulated amongst negotiators under the COP as it is designed to be a resource for negotiations under the UNFCCC.

Convening

Throughout 2016, the Foundation continued to engage Parties and stakeholders using its convening power in order to raise awareness of the role of community-based women in climate action and also gain support for the principle of participation by those women in decision-making meetings at the international level.

As secretariat to the Troika+ of Women Leaders' on Gender and Climate Change, a network of high-level women Ministers including Nigeria, Canada, South Africa, Germany, the Netherlands and Argentina and heads of UN agencies including UNDP, UN Women and the UNFCCC, the Foundation highlighted the importance of gender balance within the UNFCCC process and the need for the participation of women at community

level who are empowered to participate in policy-making. As champions of gender-responsive climate policy, the members played a significant role in realising the 'Doha Miracle', Decision 23/CP.18: *Promoting gender balance and improving the participation of women in UNFCCC negotiations* which was tabled for review at COP 22. The Foundation convened members of the Troika+ three times during 2016, disseminating research publications and providing timely updates of the progress of the discussions on gender under the UNFCCC. The members were able to utilise the Foundation's findings and messages in their national planning, engagements in climate diplomacy and public speaking opportunities, thus providing high level political leadership on the issue.

In September, the Foundation joined a climate justice dialogue on gender equality and climate justice which was convened by UN Women Vietnam in Hanoi. The event brought together policy makers, civil society representatives, UN agencies and grassroots women leaders to discuss the importance of valuing the knowledge and expertise of grassroots women when designing climate action in Vietnam. In recent years Vietnam has undergone rapid economic growth which has led to significant advances in poverty reduction and improved social outcomes. However challenges still remain, particularly in rural communities and among ethnic minorities, where development gains are fragile and climate impacts threaten livelihoods. The grassroots women leaders present at the climate justice dialogue in Hanoi spoke to the challenges faced by rural communities. "In my home town the majority of my people focus on agriculture", explained Le Thi Ah Hong, one of four grassroots community leaders participating in the roundtable, "we are heavily vulnerable to climate change. In the past, storms and floods have ruined our crops and livelihoods and uprooted our lives". UN Country Coordinator



The Centre of Research and Development in Upland Areas (CERDA), in Vietnam, helps local people realise their land rights for sustainable forest management. Madame Zung (pictured) explained how participation in the project is empowering women now and future generations - "I strongly believe that my daughter will be very confident because she learns from me and we talk about what must be improved, like gender equality, and so I think my daughter will learn from that."



During a visit to Ethiopia in July, Mary Robinson met Mebrihit Gitsadik, a 21 year old farmer, who showed her around a tree nursery project made possible by the initiative of her community and Irish Aid which protects the valley from erosion and replenishes the ground water reserves making the community more resilient to the impacts of climate change. As a direct result of working in the nursery, Mebrihit is independent and in charge of her own destiny, even in the face of adversity. **Photo credit:** Concern



Ensuring that climate policy is informed by the lived experience of the people who are on the frontlines of climate change is core to achieving climate justice. Emphasising the need to enable the participation of grassroots women in climate policy decision-making Josephine Castillo, a coordinator with the DAMPA Federation in the Philippines told government representatives gathered at a meeting under the UNFCCC 'We grassroots women know the solutions, we are doing the work on the ground – we need to be recognised and heard more at conferences like this as agents for change and partners in building resilient communities and countries'.



Our way of working *continued*

Pratibha Mehta said “We must listen to women leaders from communities, to understand the challenges they face and their solutions for overcoming these challenges”. The format of the event, where grassroots women and decision makers were brought together for a reciprocal dialogue, was recognised as important and Ms. Mehta committed to replicating the model in future UN events in Vietnam.

At COP 22 in December, the Foundation was one of the organisers of Development and Climate Days (D&C days). It convened a session with IIED entitled *Climate Justice – Putting People at the Centre: Ensuring frontline communities have their voices heard in climate decision-making*. The session, which was attended by climate change and development practitioners as well as community leaders, explored why it is not only the right thing to do but the smart thing to do to include communities, particularly grassroots women, and their knowledge in climate decision-making at all levels. Part of the discussion explored the importance of just and equitable decision-making for climate resilience. Experiences were shared in learning circles as opposed to panel discussions to encourage the exchange of experience on a range of issues that link policy, knowledge and practice.

The Foundation also organised the closing high level panel of D&C days 2016. Reflecting the participatory and inclusive nature of D&C days, and the commitment to highlight the role of women and local communities, the Foundation designed a panel that brought together both high level participants and representatives of indigenous peoples and local communities. Participants included Youba Sokona, Head of the interim Independent Delivery Unit, Africa Renewable Energy Initiative and Vice Chair of the Intergovernmental Panel on Climate Change, Minister Hakima el Haite, Minister Delegate in Charge of

Environment of the Minister of Energy, Mining, Water and Environment of Morocco, Hindou Oumarou Ibrahim, Coordinatrice de l’AFPAT, Chad and Patrick Phiri, Community Resilience Manager, Red Cross Malawi. Delivering the key messages of the two-day conference panellists emphasised the need to address gender equality and ensure participation in all climate actions.

Bridging

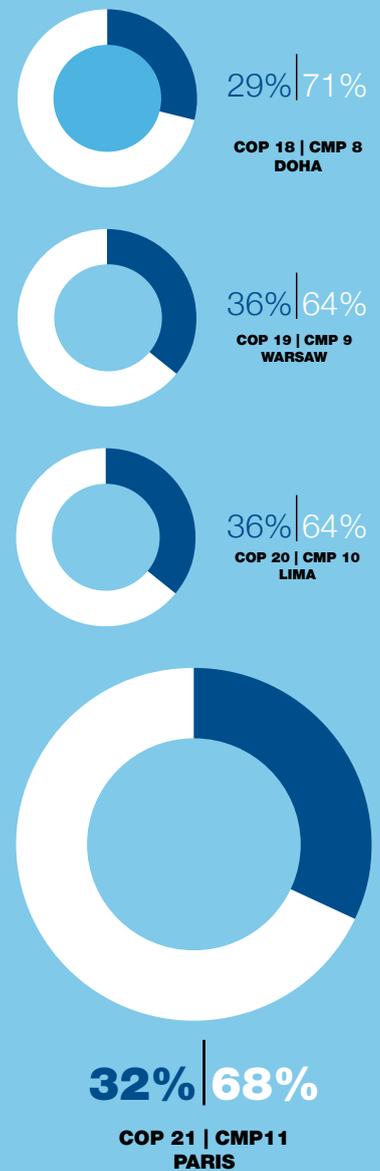
The Foundation believes that by listening to the realities of people, especially women, living on the front lines of climate change and their experiences of both the problems and the solutions that work for them, policy makers and political leaders can garner critical evidence to make policy development more relevant, responsive and effective. Acknowledging that there are challenges in bridging policy makers and grassroots representatives, particularly in terms of language and understandings of climate change by both, the Foundation actively sought and facilitated opportunities to connect grassroots women with policy makers ahead of and during the negotiations at COP 22.

The Foundation supported two community leaders – Rosemary Wambua, Kenya Climate Justice Women Champions (KCJWC) in Kitui, and Josephine Castillo, a coordinator with the DAMPA Federation in the Philippines, to participate in the Bonn Climate Change Conference in May. With the support of the UNFCCC Secretariat, Josephine and Rosemary participated in the second workshop of the Lima Work Programme on Gender (LWPG) which was part of the process for reviewing the Decision on Gender and Climate Change. The work programme aimed to advance implementation of gender-responsive climate policies and mandates across all areas of the negotiations.

Josephine spoke about how DAMPA has organised community-based

FIGURE 1:

Participation of women delegates at COP since the adoption of Decision 23/CP.18 (the Doha Miracle)



Source: Figures taken from the UNFCCC secretariat's reports on gender composition for the years 2013, 2014, 2015 and 2016

Our way of working *continued*

initiatives to build resilience to climate change in Leyte, an island in Visayas, the Philippines. DAMPA has helped to build women farmers' capacity to negotiate with government agencies as well as providing training in livestock care which has helped to vastly improve food security. Community saving schemes have helped to both empower and liberate women economically.

Rosemary explained how drought coupled with the recent unpredictability of the seasons has resulted in a threat to food security in her region. She explained how the KCJWC have accessed and introduced drought resistant crops including cassava and greengrams and provided training for the construction of energy saving stoves 'maenbeleo jiko'. Rosemary believes that she and the grassroots women she works with "know what the problems are in our local area and in many cases have the solutions. Policies should be made based on our needs and knowledge and not imposed on us from above. Grassroots women have ideas and want to be heard."

These interventions were respected and valued as indicated by the report of the workshop^{viii} which notes that a precondition for gender-responsive climate policy is "the cultivation of relationships between both women from grassroots organisations (GSOs) and community leaders and government officials, who have the requisite political influence to assist in securing support and access to funding for the initiatives". The report highlighted that "giving a voice to grassroots community leaders in the planning and implementation of climate change policies and programmes helps to ensure that local needs and knowledge are incorporated, thereby increasing the effectiveness of these policies and programmes".

Conclusion

In order to ensure the implementation of the Paris Agreement is equitable, fair and inclusive, the voices of those who are disproportionately affected must be heard. Sharing knowledge is essential for climate change action and it is when we listen to and learn from those on the frontlines that we can act accordingly.

The adoption of a new decision, Gender and Climate Change Decision 21/CP.22 at COP 22 in Marrakech, recognises both the importance of grassroots women's participation and the integration of local and traditional knowledge into climate decision-making. The Decision requested the development of a Gender Action Plan "in order to support the implementation of gender-related decisions and mandates under the UNFCCC process".

2016 was a momentous year for gender in the climate change negotiations and it is a credit to how far the issue has come under the UNFCCC given that the convention itself is gender-blind. There is a large active group working together in unison to advance gender concerns and facilitate the development of gender-responsive climate policy; the Foundation is committed to engaging in the development of that Plan which is scheduled for adoption at COP 23 in Bonn to ensure that local and traditional knowledge is valued by enabling the participation of grassroots women in climate policy decision-making.

In the words of Rosemary Wambua from Kenya: "They must listen to the people. If you start from the ground, you start from a firm footing. When [decision makers] start with the grassroots, they will be better informed because the information they will be getting will come directly from the people who need to be helped."



The conversation at Development and Climate Days 2016 captured by Jorge Martin
Photo credit: IIED

Way of Working:

In the period 2010-2013, the Foundation identified its unique selling points and its ways of working. These were articulated in the Business Plan 2014-2015 and were tested and proven during that period. As a result, the following ways of work continue to be the *modus operandi* of the Foundation in the implementation of Business Plan 2016-2018.

Underpinning these strategies and the objectives and the actions of the Foundation are the Principles of Climate Justice. These core Principles guide and inform the work of the Foundation and are the values against which we hold ourselves accountable (see Appendix page 18).

Bridging

Bridging implies linking or bringing together unconnected things. The Foundation builds bridges between people and disciplines. It connects grassroots people, with a focus on women, with policy makers and world leaders, directly through convening and by amplifying the voices of the vulnerable. Bridging disciplines counteract a siloed approach, bringing together fields of expertise and processes that the experts within those processes feel are separate. Examples include: linking human rights and climate change as disciplines, as well as the processes and communities associated with them; or social protection and access to sustainable energy to improve access for the poorest and most vulnerable people.

Thought Leadership

Thought leaders are the informed opinion leaders and the go-to people in their field of expertise. They are trusted sources who move and inspire people with innovative ideas. They turn ideas into reality. The Foundation has established itself as a thought leader on climate justice and will continue to be at the cutting edge of developments in the field of climate justice. As a generator of ideas, a creator of linkages and a pioneer of people-centred approaches with a focus on women and gender equality, the Foundation provides thought leadership in the fields of international climate change, sustainable development and human rights policy.

Convening

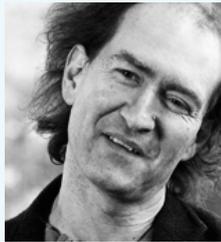
The Foundation has identified its President's convening power as a key asset. Through experience the Foundation knows how to leverage this convening power to bring powerful and unusual mixes of actors together, always emphasising gender balance, and have pioneered innovative approaches to convening that maximise dialogue based on listening and learning. The Foundation has both the credibility and the capacity to convene in the margins of major events or in stand-alone flagship events, with UN and with government, business and civil society partners.

Members of the Board of Trustees



**MARY ROBINSON
(CHAIR)**

Lawyer; former President of Ireland; former UN High Commissioner for Human Rights; member of The Elders; Chancellor of Dublin University.



LAURENCE GILL

Environmental Engineer; Associate Professor in Environmental Engineering and former Head of the Department of Civil, Structural and Environmental Engineering, Trinity College Dublin.



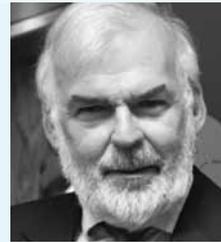
FRANK CONVERY

Chief Economist Environmental Defense Fund, Senior Fellow, University College Dublin Earth Institute, and Chair, publicpolicy.ie.



JENNIFER MCELWAIN

(appointed 2015)
Professor of Plant Palaeobiology and Palaeoecology in UCD School of Biology and Environmental Science and member of UCD Earth Institute.



TOM ARNOLD

Director General of the Institute of International and European Affairs, Agricultural economist; Chairman of the Constitutional Convention; former CEO of Concern Worldwide; former Assistant Secretary-General of Irish Government Department of Agriculture and Food.



DAVID WENT

Barrister, businessman; former Chairman of the Board of The Irish Times Limited; former Group Chief Executive of Irish Life & Permanent plc; former Board member of Goldman Sachs Bank (Europe) plc and former Chairman Trinity Foundation. Director, Covestone Asset Management Ltd.



CONOR GEARTY

Lawyer; Professor of Human Rights Law, London School of Economics; legal correspondent for The Tablet; co-founder of Matrix Chambers.



IRENE KHAN

Lawyer; Director-General of the International Development Law Organisation; former Secretary General of Amnesty International; former senior official with UNHCR.



JANE GRIMSON

Chartered Engineer; former Professor of Health Informatics, Trinity College, Dublin.



HADEEL IBRAHIM

Founding Executive Director, Mo Ibrahim Foundation, which addresses good governance across Africa, member of the UN Secretary-General's High Level Panel on Humanitarian Financing.



BRIDE ROSNEY

Secretary to the Board, was the Director of Communications with the Irish national broadcaster RTE from 2001 to 2009, having previously worked as Special Advisor to Mary Robinson for an eight-year period.

SUB-COMMITTEES

Finance Sub-Committee

Evelyn Fitzpatrick, Jane Grimson, Bride Rosney, David Went (Chair)

Fundraising Sub-Committee

Conor Gearty (Chair), Hadeel Ibrahim, Mary Robinson, David Went

Attendance at Board of Trustee Meetings, 2016

| | 19 February | 20 May | 20 May (AGM) | 09 September | 16 December (EGM) | 16 December | Total (Max 6) |
|--------------------|-------------|--------|--------------|--------------|-------------------|-------------|---------------|
| Tom Arnold | N | Y | Y | Y | Y | Y | 5 |
| Frank Convery | Y* | Y | Y | Y* | N | N | 4 |
| Laurence Gill | Y | Y | Y | N | Y | Y | 5 |
| Conor Gearty | N | Y | Y | Y | Y | Y | 5 |
| Jane Grimson | Y | Y | Y** | | | | 3 (max 3) |
| Hadeel Ibrahim | Y* | N | N | N | N | N | 1 |
| Irene Khan | Y* | N | N** | | | | 1 (max 3) |
| Jennifer McElwain | Y | Y | Y | Y | Y | Y | 6 |
| Mary Robinson | Y | Y | Y | Y | Y | Y | 6 |
| David Went | Y | Y | Y | Y | Y | Y | 6 |
| Bride Rosney (Sec) | Y | Y | Y | Y | Y | Y | 6 |

* participated by telephone link | ** Resigned from Board

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Appendices

1. Principles of Climate Justice

In seeking to realise its vision of a world engaged in the advancing of climate justice, the Mary Robinson Foundation - Climate Justice dedicates itself to action which will be informed by core principles.

The Foundation elaborated a draft set of principles which it had an opportunity to introduce to a small group of people from all parts of the world who have been working on climate justice issues. The meeting was supported by the Rockefeller Brothers Fund in Pocantico, New York in July 2011.

The draft principles were developed and amended based on the common understanding of key principles, concepts and opportunities identified and discussed at the meeting. The Principles of Climate Justice, now adopted by the Board and operative in the Foundation's activities, follow.

Respect and Protect Human Rights

The international rights framework provides a reservoir for the supply of legal imperatives with which to frame morally appropriate responses to climate change, rooted in equality and justice.

The idea of human rights points societies towards internationally agreed values around which common action can be negotiated and then acted upon. Human rights yardsticks deliver valuable minimal thresholds, legally defined, about which there is widespread consensus.

The guarantee of basic rights rooted in respect for the dignity of the person which is at the core of this approach makes it an indispensable foundation for action on climate justice.

Support the Right to Development

The vast gulf in resources between rich and poor, evident in the gap between countries in the North and South and also within many countries (both North and South) is the deepest injustice of our age. This failure of resource-fairness makes it impossible for billions of humans to lead decent lives, the sort of life-opportunities that a commitment to true equality should make an absolute essential.

Climate change both highlights and exacerbates this gulf in equality. It also provides the world with an opportunity. Climate change highlights our true interdependence and must lead to a new and respectful paradigm of sustainable development, based on the urgent need to scale up and transfer green technologies and to support low-carbon, climate-resilient strategies for the poorest so that they become part of the combined effort in mitigation and adaptation.

Share Benefits and Burdens Equitably

The benefits and burdens associated with climate change and its resolution must be fairly allocated. This involves acceptance of common but differentiated responsibilities and respective capabilities in relation to the reduction of greenhouse

Appendices *continued*

gas emissions. Those who have most responsibility for greenhouse gas emissions and most capacity to act must cut emissions first.

In addition, those who have benefited and still benefit from emissions in the form of on-going economic development and increased wealth, mainly in industrialised countries, have an ethical obligation to share benefits with those who are today suffering from the effects of these emissions, mainly vulnerable people in developing countries. People in low income countries must have access to opportunities to adapt to the impacts of climate change and embrace low carbon development to avoid future environmental damage.

Ensure that Decisions on Climate Change are Participatory, Transparent and Accountable

The opportunity to participate in decision-making processes which are fair, accountable, open and corruption-free is essential to the growth of a culture of climate justice. The voices of the most vulnerable to climate change must be heard and acted upon. A basic of good international practice is the requirement for transparency in decision making, and accountability for decisions that are made. It must be possible to ensure that policy developments and policy implementation in this field are seen to be informed by an understanding of the needs of low income countries in relation to climate justice, and that these needs are adequately understood and addressed.

Decisions on policies with regard to climate change taken in a range of fora from the UNFCCC to trade, human rights, business, investment and development must be implemented in a way that is transparent and accountable: poverty can never be an alibi for government failure in this sphere.

Highlight Gender Equality and Equity

The gender dimension of climate change, and in turn climate justice, must be highlighted. The impacts of climate changes are different for women and men, with women likely to bear the greater burden in situations of poverty.

Women's voices must be heard and their priorities supported as part of climate justice. In many countries and cultures, women are at the forefront of living with the reality of the injustices caused by climate change. They are critically aware of the importance of climate justice in contributing to the right to development being recognised and can play a vital role as agents of change within their communities.

Harness the Transformative Power of Education for Climate Stewardship

The transformative power of education under-pins other principles, making their successful adoption more likely and inculcating into cultures a deeper awareness of human rights and climate justice than is presently to be found. To achieve climate stabilisation will necessitate radical changes in lifestyle and behaviour and education has the power to equip future generations with the skills and knowledge they will need to thrive and survive.

As well as being a fundamental human right which is already well developed in the international framework of rights referred to above, education is indispensable to the just society. It draws those in receipt of it towards a fuller understanding of the world about them, deepening their awareness both of themselves and of those around them.

Done well, it invites reflection on ethics and justice that make the well-educated also good citizens, both of their home

state and (in these global times) of the world as well.

Delivered in an effective multidisciplinary school, college or university environmental education can increase consciousness of climate change, producing new insights not only at the scientific but also at the sociological and political level. Education is also achievable outside the formal system, through public and, increasingly, virtual (i.e. web-based) activity. The learning required to see climate change in justice terms cannot be done at the schools and universities alone: it is a life-long responsibility and therefore a commitment.

Use Effective Partnerships to Secure Climate Justice

The principle of partnership points in the direction of solutions to climate change that are integrated both within states and across state boundaries. Climate justice requires effective action on a global scale which in turn requires a pooling of resources and a sharing of skills across the world. The nation state may remain the basic building block of the international system but without openness to coalitions of states and corporate interests and elements within civil society as well, the risk is that the whole house produced by these blocks will be rendered uninhabitable. Openness to partnership is a vital aspect of any coherent approach to climate change, and in the name of climate justice, this must also involve partnership with those most affected by climate change and least able adequately to deal with it – the poor and under-resourced.

These principles are rooted in the frameworks of international and regional human rights law and do not require the breaking of any new ground on the part of those who ought, in the name of climate justice, to be willing to take them on.

Appendices continued

2. Donors 2010 - 2016

AJWS

(American Jewish World Service)

A nonprofit organization dedicated to providing nonsectarian humanitarian assistance and emergency relief to disadvantaged people worldwide.

Blum Family Foundation

The Blum Family Foundation supports various causes, including organisations and programmes engaged in inter-religious dialogue, conflict resolution, childhood education, tolerance and peace building initiatives.

Children's Investment Fund Foundation

The Children's Investment Fund Foundation (CIFF) aims to demonstrably improve the lives of children in developing countries by achieving large-scale, sustainable impact. CIFF believes that every child deserves to survive, thrive and mature into adulthood in a supportive and safe environment.

Humanity United

Humanity United is a foundation committed to building peace and advancing human freedom. It leads, supports, and collaborates with a broad network of efforts, ideas, and organisations that share its vision of a world free of conflict and injustice.

Hunt Alternative Fund

Since its founding in Denver in 1981, Hunt Alternatives has contributed more than \$100 million to social change through a blend of grantmaking and operating programmes.

Ireland Funds

The Ireland Funds are dedicated to raising funds to support programmes of peace and reconciliation, arts and culture, education and community development

throughout the island of Ireland. They made a donation to MRFCJ as the charity of choice of Mary Robinson.

Irish Aid

Irish Aid is the Government of Ireland's programme of assistance to developing countries. The Irish Aid programme has as its absolute priority the reduction of poverty, inequality and exclusion in developing countries.

Mitchell Kapor Foundation

The Mitchell Kapor Foundation is a private foundation with the mission to ensure fairness and equity, especially in low-income communities. It supports organisations and activism which illuminate and mitigate the conditions and dynamics of inequality.

Nduna Foundation

The Nduna Foundation provides leadership and targeted interventions in the most critical humanitarian situations. The Nduna Foundation focuses particularly on improving nutrition and food security; supporting those who work diligently to treat and eliminate paediatric HIV & AIDS in developing countries; supporting innovative education programmes; and providing easily-accessible resources in the early stages of humanitarian crises.

NTR Foundation

The NTR Foundation is the philanthropic organisation of NTR plc. NTR, a leading investor in renewable energy and sustainable waste management businesses, has a strong corporate commitment to addressing environmental issues. The NTR Foundation provides targeted financial and expert support to projects, research and non-governmental organisations.

Oak Foundation

The Oak Foundation was formally

established in 1998 in Geneva, Switzerland and commits its resources to address issues of global, social and environmental concern, particularly those that have a major impact on the lives of the disadvantaged. Their programmes are Environment, Child Abuse, Housing and Homelessness, International Human Rights, Issues Affecting Women and Learning Differences.

One Foundation

The One Foundation was a private philanthropic ten-year fund, set up in 2004, operating until 2013 and based in Dublin, Ireland. The One Foundation believed that 'active philanthropy' could be a powerful way to generate long-term solutions and it invested funds, skills and other resources in non-profit organisations that shared its vision to help them make a step change in impact.

Rockefeller Brothers Fund

The Rockefeller Brothers Fund (RBF) is a private, family foundation governed by a Board of Trustees and four Advisory Trustees and founded in 1940 by the sons of John D. Rockefeller, Jr. It is dedicated to advancing social change that contributes to a more just, sustainable and peaceful world and is organised around three themes: Democratic Practice, Sustainable Development and Peace and Security.

Rockefeller Foundation

Endowed by John D. Rockefeller and chartered in 1913, the Rockefeller Foundation is one of America's oldest private foundations and one of the few with strong international interests. The Rockefeller Foundation funds a portfolio of interlinking initiatives to promote the well-being of humanity and envisions a world with Smart Globalisation – a world in which globalisation's benefits are more

widely shared and social, economic, health and environmental challenges are more easily weathered.

Schmidt Family Foundation

A programme of The Schmidt Family Foundation, The 11th Hour Project promotes a fuller understanding of the impact of human activity within the web of interdependent living systems. It connects organisations with good information on how to develop a more responsible relationship with the world's water, energy, and food resources.

Silatech

Silatech is an innovative social enterprise; the word Silatech (your connection) comes from the Arabic word Silah, meaning connection. Silatech was established to address the critical and growing need to create jobs and economic opportunities for young people. Silatech was founded in January 2008 by Her Highness Sheikha Moza bint Nasser with broad support from other regional and international leaders.

Skoll Foundation

The Skoll Foundation was created by Jeff Skoll in 1999 to pursue his vision of a sustainable, peaceful and prosperous world. Jeff Skoll believes that strategic investments in the right people can lead to lasting social change and the Skoll Foundation's mission is to drive large-scale change by investing in, connecting and celebrating social entrepreneurs and other innovators dedicated to solving the world's most pressing problems.

The David & Lucile Packard Foundation

The David & Lucile Packard Foundation is a family foundation guided by the enduring business philosophy and personal values of Lucile and David

Packard. The work they engage in together requires both patience and urgency—a balancing of the long-term change they seek with the need to see positive change today. This work is also multi-generational in scope, making long-term commitments with trusted partners that much more important. The foundation has been grantmaking for 50 years.

Tides Foundation

Tides actively promotes change toward a healthy society, one which is founded on principles of social justice, broadly shared economic opportunity, a robust democratic process, and sustainable environmental practices. Tides believes healthy societies rely fundamentally on respect for human rights, the vitality of communities, and a celebration of diversity.

Virgin Unite

As the non-profit foundation of the Virgin Group, Virgin Unite believes that tough challenges can be addressed by the business and social sectors uniting to ensure business is a force for good.

Wallace Global Fund

The mission of the Wallace Global Fund is to promote an informed and engaged citizenry, to fight injustice, and to protect the diversity of nature and the natural systems upon which all life depends.

Appendices *continued*

3. International Advisory Council

The Foundation benefits from the experience and expertise of an International Advisory Council which is available to the Trustees of the Foundation in relation to its activities.

The International Advisory Council consists of the following members:

Richard C. Blum – investment banker; Chairman and President of Blum Capital, an equity investment management firm; Chair of the University of California Board of Regents.

Sir Richard Branson – industrialist, best known for his Virgin brand of over 360 companies; one of the funders of The Elders, a small dedicated group of leaders who work objectively and without any vested personal interest to solve difficult global conflicts.

Gro Harlem Brundtland – former Prime Minister of Norway, diplomat and physician; Special Envoy on Climate Change for the UN Secretary-General; member of The Elders; former Director-General of the World Health Organisation.

Ray Chambers – philanthropist and humanitarian; the UN Secretary-General's Envoy for Malaria (on leave of absence from role as President of News Corporation); served as Chairman of The Millennium Promise Alliance.

Sir Gordon Conway – agricultural ecologist; President of the Royal Geographical Society; Professor of International Development at Imperial College, London; author of *The Doubly Green Revolution: Food for all in the 21st Century*.

Al Gore – environmental activist; Nobel Peace Prize laureate; served as the 45th

Vice President of the United States from 1993 to 2001.

Vartan Gregorian – academic; President of Carnegie Corporation of New York; formerly President of New York Public Library and of Brown University.

Thomas C. Heller – lawyer; Executive Director Climate Policy Initiative (CPI); Professor of International Legal Studies, Emeritus, Stanford University; formerly an attorney-advisor to the governments of Chile and Colombia.

Mo Ibrahim – mobile communications entrepreneur; founder of Mo Ibrahim Foundation which addresses good governance across Africa.

Musimbi Kanyoro – President and CEO of the Global Fund for Women; formerly Director of the Population Program at the Packard Foundation; formerly General Secretary of the World YWCA.

Mitch Kapor – founder of Lotus Development Corporation; designer of Lotus 1-2-3; founder of the philanthropic Mitchell Kapor Foundation which addresses environmental health.

Her Highness Sheikha Mozah bint Nasser Al-Missned – Chairperson of Qatar Foundation for Education, Science and Community Development; UNESCO's Special Envoy for Basic and Higher Education.

Amy Robbins – philanthropist, businessperson; Executive Director of The Nduna Foundation, which focuses efforts and investments on improving the lives of children; Co-founder and former Chief Operating Officer of Glenview Capital Management.

Judith Rodin – research psychologist; President of the Rockefeller Foundation;

former Provost of Yale University; former President of the University of Pennsylvania.

Jeff Sachs – economist; Director of The Earth Institute, Columbia University; Quetelet Professor of Sustainable Development at Columbia's School of International and Public Affairs; Special Adviser to the UN Secretary-General.

Jeff Skoll – engineer, businessperson and philanthropist; first President of internet auction firm eBay; founder of the Skoll Foundation which supports social entrepreneurship.

Sir Crispin Tickell – diplomat, environmentalist and academic; published, in 1977, *Climatic Change and World Affairs* one of the first books to highlight the dangers of human-induced global climate change.

Camilla Toulmin – economist; Director of the International Institute for Environment & Development; formerly Director of the Drylands Programme.

Jane Wales – President and CEO of the World Affairs Council and Global Philanthropy Forum; former national executive director of the Physicians for Social Responsibility, which shared in the 1985 Nobel Peace Prize during her tenure.

Margot Wallstrom – Chair of the University Board of Lund University, Sweden; formerly European Commissioner for Industrial Relations and Communication Strategy; First Vice-President of the European Commission; former minister in Swedish government.

Tim Wirth – President of the UN Foundation; former member of the US Senate; former Under-Secretary of State for Global Affairs in the Clinton Administration.

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Directors' Report and Financial Statements

Year Ended 31 December 2016

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Reference and Administration

Directors at 31 December 2016

Mary Robinson (Chair) President
Tom Arnold
Frank Convery
Conor Gearty
Laurence Gill
Hadeel Ibrahim
Jennifer McElwain
David Went

Secretary and Registered Office

Bride Rosney
Trinity College, 6 South Leinster Street, Dublin 2

Company Registered Number: 480656
Date of Company Formation: 8 February 2010
Charitable Status Number: CHY 19009
Charity Registration Number: 20073961

Auditors

PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
One Spencer Dock, North Wall Quay, Dublin 1

Solicitors

McCann FitzGerald
One Riverside, Sir John Rogerson's Quay, Dublin 2

Bankers

Allied Irish Bank
69/71 Morehampton Road, Donnybrook, Dublin 4

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Directors' Report

The Directors present their report together with audited financial statements for the year ended 31 December 2016.

This report incorporates statutory requirements as outlined in the Companies Act 2014.

Directors' responsibilities in relation to the financial statements

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law.

Irish law requires the Directors to prepare financial statements for each financial year giving a true and fair view of the company's assets, liabilities and financial position at the end of the financial year and the surplus or deficit of the company for the financial year. Under that law the Directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

Under Irish law, the Directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the surplus or deficit of the company for the financial year.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; 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 keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy; and
- enable the Directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The Directors 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.

Directors' Report *continued*

Principal activities and business review

The Mary Robinson Foundation is a charitable legal entity created in the Republic of Ireland in 2010. All income is applied solely towards the promotion of the charitable objectives of the Company. Please see Trustees Report page 27 for more detail.

Financial review

The net expenditure for the year is set out on page 32. The excess of expenditure over income in the year arises as a result of the fact that income raised in prior years has been expended on carrying out the charity's activities in the current year. The transition to Charities SORP (FRS 102) in the current year has also meant a change in income recognition criteria as outlined in detail in note 18 to the financial statements. The Trustees Report contains a detailed review of the financial results and closing financial position of the Charity as at 31 December 2016.

Principal risks and uncertainties

The Directors have ultimate responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. The Directors have introduced a formal risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating these risks.

Accounting records

The measures taken by the Directors to secure compliance with the Company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and

employment of competent persons. The accounting records are kept at 6 South Leinster Street, Dublin 2.

Directors

The names of the persons who served as Directors at any time during the year are set out below. Other than as indicated they served as Directors for the entire year.

Mary Robinson (Chair) President
Tom Arnold
Frank Convery
Conor Gearty
Laurence Gill
Jane Grimson (resigned at 20 May 2016)
Hadeel Ibrahim
Irene Khan (resigned at 20 May 2016)
Jennifer McElwain
David Went

Events since the end of the financial year

There are no significant or material subsequent events affecting the Company since the year end.

Future developments

It is the intention of the Directors to continue to develop the existing activities of the Company. Please see Trustees Report pages 27-29 for more details.

Foreign branches

The Company did not hold any foreign branches during the financial period.

Political donations

The Company did not make any political donations during the financial period.

Research and development

Since 2015 research activities are outsourced and any resultant papers are posted on the Foundation's website.

Dividends and retention

The Company is precluded by its Memorandum of Association from paying dividends either as part of normal operations or on a distribution of its assets in the event of a winding-up.

Disclosure of information to auditors

The Directors in office at the date of this report have each confirmed that:

- as far as he/she is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- he/she has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

The auditors, PricewaterhouseCoopers, have indicated their willingness to continue in office, and a resolution that they be reappointed will be proposed at the Annual General Meeting.

On behalf of the board
Mary Robinson | David Went

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Trustees' Report

The Directors of the Charitable Company (the Charity) are its trustees for the purpose of Charity Law. The Trustees present their report and audited financial statements for the year ended 31 December 2016. This report incorporates statutory requirements as outlined in the Companies Act 2014 and that contained in the Statement of Recommended Practice for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the Republic of Ireland (FRS102) (effective 1 January 2015). The Charity SORP (FRS 102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulator has not yet prescribed accounting regulations for Irish Charities.

The Trustees have decided that the Charity will early adopt the Charity SORP (FRS 102) and the financial statements have been prepared accordingly.

Background and purpose of charity

The purpose of the charity is that by 2020 global justice and equity will underpin a people-centered developmental approach to advancing climate justice and more effectively addressing the impacts of climate change.

Mission

The Foundation's mission is to:

- a. Put justice and equity at the heart of responses to climate change, particularly those concerned with how best to respond and adapt to the challenge that it poses for the poorest and most vulnerable peoples of the world
- b. Empower poor and vulnerable communities to speak directly in a way that is effectively heard both about the negative impact of climate change on their ways of life, about its potential for conflict, and about what ought to be done by way of a response, in terms of fairness and justice
- c. Contribute to an international framework which minimises the negative impact and maximises the potential positive opportunities which climate change is having on poor communities around the world
- d. Imprint on future generations, of leaders in this field and in society generally, a strong sense of the inter-connectedness of climate change with issues of development and social justice through the promotion of a strong human rights dimension to university learning and education on climate change
- e. Build a shared space for information and knowledge-sharing on climate justice which is accessible to all and a source of solidarity for those concerned about climate change
- f. Catalyse the work of activists, individuals, groups and networks, to further the implementation of the Principles of Climate Justice
- g. Promote the development of technologies that result in sustainable development, promote a better quality of life among the poor and vulnerable and improve access to technologies.

Objectives and activities

The Mary Robinson Foundation – Climate Justice is a charitable legal entity created in the Republic of Ireland in 2010. All income is applied solely towards the promotion of the charitable objectives of the Company.

Objectives

Currently the Foundation has four objectives as identified in the Business Plan 2016 – 2018 and these are:

Objective 1: Promote people-centred approaches to climate and development policies

Objective 2: Promote human rights protection in the context of human mobility associated with climate change

Objective 3: Promote the participation of grassroots women in climate policy development

Objective 4: Pursue the establishment of an Office, Commission or equivalent, on Future Generations, at UN level to balance the needs of current and future generations.

Results for the year and review of operations

The results for the year as set out on page 32-33 are considered satisfactory by the Board. There was a net fund outflow in funds of (€213,132) in the year 2016, compared to a surplus of €16,150 in 2015. The level of activity was commensurate with the previous year and total running costs of €612,244 (2015: €715,577) was fully funded by private donors.

Trustees' Report *continued*

The financial accounts have been prepared in accordance with the Accounting Policies set out on pages 37-40 of the financial statements. The fundraising for the Foundation during 2015/2016 was overseen by the President while the logistics were handled by staff and the Fundraising Sub-committee of the Board spearheads the responsibility.

The Foundation is run by a small executive staff, with appropriate consultancy support, which reports to the President. Both the President and the Company Secretary work for the Foundation on a pro-bono basis.

For cost-efficiency reasons IT support and financial accounting support continue to be outsourced.

The financial accounts are prepared using the Exchequer accounting system which enables detailed analysis and helps ensure that the highest standards of donor care and data protection compliance are adhered to in the processes that manage the Foundation's funds. The Foundation plan to have an independent review conducted on the effective use of the Exchequer system in 2016 was deferred and took place in April 2017.

Among the key achievements in 2016 were:

- The Foundation continued to operate on a sound organisational footing
- Publication of sixth Annual Report for the Foundation
- At COP 22 in Marrakesh, and against a background of uncertainty due to the political situation in the US, the first official Climate Justice Day took place. The Foundation worked with partners to champion the inclusion of grassroots women's participation in climate policy decision-making which is now contained in Decision 21/CP.22 of the COP in Marrakech
- The Foundation published a position paper on Protecting the Rights of

Climate Displaced People

- The Foundation participated in the Migration and Refugee Summit at UNGA in September which ultimately resulted in the New York Declaration on Migration and Refugees
- Funding has been secured for Foundation activities through to end 2018.

Future developments

The Business Plan 2016 – 2018 is operative and progress is reported quarterly to the Board. Post 2018 will be addressed by the Board by Quarter 1 2018.

Corporate Governance

The Directors are committed to maintaining the highest standard of Corporate Governance and they believe that this is a key element in ensuring the proper operation of the Company's activities. Although the Company is not a listed Company and therefore not subject to the Principles of Good Governance and Code of Best Practice (as adopted by the Irish Stock Exchange), the Board nevertheless has determined that the Company should comply with the basic principles of Corporate Governance as outlined in this code. As part of this policy an effective Board and competent executive head the Company.

The Board is responsible for providing leadership, setting strategy and ensuring control. It comprises of a minimum of eight Non-Executive Directors including a President who works with the Foundation on a pro-bono basis. The Board's Non-Executive Directors are drawn from diverse backgrounds and bring to the Board deliberations, their significant expertise and decision-making skills achieved in their respective fields. Please refer to page 26 for a list of Non-Executive Directors who held office during the year.

There is clear division of responsibility at the Company with the Board retaining

control of major decisions under a formal schedule of matters reserved to the Board for decision and with the senior executive responsible for devising strategy and policy within the authorities delegated by the Board.

The Company has a comprehensive process for reporting management information to the Board. The Board is provided with regular information for all aspects of the organisation. The Board meets regularly as required and met six times during 2016, in February, May (a regular meeting and AGM), September and December (a regular meeting and an EGM). The EGM was held to consider and adopt the Constitution of the Foundation – developed from the Memorandum and Articles which required amendment following the enactment of The Companies Act, 2014.

It has been agreed that on appointment, Directors will receive briefing and comprehensive documents designed to familiarise them with the Company's operations, management and governance.

The Board has a Finance Sub-committee which met four times during the year, in February, May, August and November. The Finance Sub-committee considered all aspects of the Foundation's financial and auditing affairs and reported directly to the full Board. The Board also has a Fundraising Sub-committee which met once during the year, in May, and formulated a strategy which was reported to and adopted by the full Board. The Executive reports on the implementation and results of the strategy to the Board on a quarterly basis.

The Foundation's strategy had been set out in the Business Plan 2011 – 2014; and a further iteration of that plan under the title Business Plan 2014 – 2015 was adopted by the Board in December 2013. The current Business Plan 2016 – 2018 was adopted by the Board in December 2015.

All non-executive Directors are appointed for an initial three-year term, which may be renewed for two further three-year periods, giving a maximum of nine continuous years for any director.

Companies Act 2014

The Board members are aware of their Duties, Responsibilities and Obligations as set out in the Companies Act 2014. They are fully compliant with their fiduciary duties as set out in Section 228 of the Act. The Finance Sub-committee and Board, at their February 2017 meetings, considered one issue arising from the Act, Directors' Compliance Statement (DRC). As the Foundation is significantly below the threshold level where a DRC is required the Board has decided not to progress with one. The Board is fully aware of and compliant with its Fiduciary Responsibilities under the Companies Act, 2014.

Internal controls

The Directors acknowledge their overall responsibility for the Company's systems of internal control and for reviewing its effectiveness. They have delegated responsibility for the implementation of this system to the Executive Management. This system includes financial controls, which enable the Board to meet its responsibilities for the integrity and accuracy of the Company's accounting records. In 2015 an independent review of the financial control systems of Purchases and Payroll was conducted, the findings were positive and found that controls in place were robust and adequate to protect the assets of the company. In 2015 a review of Funding Income was undertaken and a control system was put in place to conduct due diligence on income received and to protect against money laundering, this report was presented, discussed and proposed actions adopted at the AGM in May 2016.

Budget control

As in accordance with established

practice for the Foundation a detailed budget was prepared for 2016 in line with the Business Plan 2016 - 2018 and it was reviewed by the Finance Sub-committee of the Board and further reviewed and approved by the Board.

On a quarterly basis actual results and outcomes are compared against the budget to ensure, alignment with plan; tight budgetary control and value for money.

Organisational structure

The Director of the Foundation has overall responsibility for the day-to-day management of the Foundation and reports directly to the President.

Management and staff

The Directors acknowledge with appreciation the committed work of the staff. The success and achievements of the Foundation's work is due to their dedication and contribution.

Risk management

The Company has devised and adopted a risk policy which the Board has approved. The policy requires a risk register to be maintained. The Finance Sub-committee evaluates, reviews and monitors all aspects of the Company's potential risks and makes recommendations to the Board as appropriate. The current risk register was approved by the Finance Sub-committee in November 2015 and considered and proposed mitigations adopted by the Board in February 2016. The principle Risks and Uncertainties are: Dependency on Mary Robinson, Succession Planning and Procedures for Accepting New or Developing Work Areas. The Trustees are satisfied that where possible, appropriate measures are in place to mitigate the risks.

Health and safety

It is the policy of the Company to ensure the health and welfare of its employees and clients by maintaining a safe place and systems in which to work. This

policy is based on the requirements of the Safety, Health and Welfare at Work Act 2006. The Foundation is fully compliant with Trinity College fire regulations in regard to 6 South Leinster St.

Environment

The Company has a proactive approach to assisting all personnel to conduct the organisation's business in a manner that protects the environment, our partners and employees. The Company is compliant with relevant environmental legislation.

On behalf of the board
Mary Robinson | David Went

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Independent auditors' report

to the members of The Mary Robison Foundation

Report on the financial statements

Our opinion

In our opinion, The Mary Robison Foundation's financial statements (the "financial statements"):

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2016 and of its loss and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

What we have audited

The financial statements, included within the Directors' Report and Financial Statements, comprise:

- the balance sheet as at 31 December 2016;
- the statement of financial activities for the year then ended;
- the statement of cash flows for the year then ended;
- the statement of changes in funds for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In applying the financial reporting framework, the directors have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

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

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.



Matter on which we are required to report by exception

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

Responsibilities for the financial statements and the audit

Our responsibilities and those of the directors

As explained more fully in the Directors' Responsibilities in Relation to the Financial Statements set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

What an audit of financial statements involves

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland). An audit involves obtaining evidence about the amounts and disclosures in the financial

statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the directors; and
- the overall presentation of the financial statements.

We primarily focus our work in these areas by assessing the directors' judgements against available evidence, forming our own judgements, and evaluating the disclosures in the financial statements.

We test and examine information, using sampling and other auditing techniques, to the extent we consider necessary to provide a reasonable basis for us to draw conclusions. We obtain audit evidence through testing the effectiveness of controls, substantive procedures or a combination of both.

In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Aisling Fitzgerald
for and on behalf of
PricewaterhouseCoopers
Chartered Accountants and Statutory
Audit Firm, Dublin

20 June 2017

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Statement of Financial Activities

Financial Year Ended 31 December 2016

| | Notes | 2016 Restricted funds € | 2016 Unrestricted funds € | 2016 Total € | 2015 Total € |
|-------------------------------------|-------|----------------------------------|------------------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Donations | 5 | 385,808 | 10,000 | 395,808 | 947,507 |
| Investments | 6 | - | 415 | 415 | 6,308 |
| Total incoming resources | | 385,808 | 10,415 | 396,223 | 953,815 |
| Expenditure on: | | | | | |
| Raising Funds | 7 | - | 24,378 | 24,378 | 6,154 |
| Charitable activities | 8 | 343,086 | 244,780 | 587,866 | 709,423 |
| Total expenditure | 10 | 343,086 | 269,158 | 612,244 | 715,577 |
| Net income | | 42,722 | (258,743) | (216,021) | 238,238 |
| Other recognised gains | | | | | |
| Other gains | 12 | - | 2,889 | 2,889 | 9,492 |
| Total other recognised gains | | - | 2,889 | 2,889 | 9,492 |
| Net movement in funds | | 42,722 | (255,854) | (213,132) | 247,730 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 243,111 | 1,183,797 | 1,426,908 | 1,179,178 |
| Total funds carried forward | | 285,833 | 927,943 | 1,213,776 | 1,426,908 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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Statement of Financial Activities

Financial Year Ended 31 December 2016

| | Notes | 2015 Restricted funds € | 2015 Unrestricted funds € | 2015 Total € | 2014 Total € |
|-------------------------------------|-------|----------------------------------|------------------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Donations | 5 | 609,959 | 337,548 | 947,507 | 728,301 |
| Investments | 6 | - | 6,308 | 6,308 | 4,015 |
| Total incoming resources | | 609,959 | 343,856 | 953,815 | 732,316 |
| Expenditure on: | | | | | |
| Raising Funds | 7 | 6,154 | - | 6,154 | 5,953 |
| Charitable activities | 8 | 706,423 | 3,000 | 709,423 | 761,812 |
| Total expenditure | 10 | 712,577 | 3,000 | 715,577 | 767,765 |
| Net income/(expenditure) | | (102,618) | 340,856 | 238,238 | (35,449) |
| Other recognised gains | | | | | |
| Other gains | 12 | - | 9,492 | 9,492 | 73,476 |
| Total other recognised gains | | - | 9,492 | 9,492 | 73,476 |
| Net movement in funds | | (102,618) | 350,348 | 247,730 | 38,027 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 345,729 | 833,449 | 1,179,178 | 260,809 |
| Total funds carried forward | | 243,111 | 1,183,797 | 1,426,908 | 298,836 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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Balance sheet

As at 31 December 2016

| | Notes | 2016 € | 2015 € |
|--|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 14 | 2,340 | 2,465 |
| Current assets | | | |
| Debtors (including €Nil (2015: €Nil) due after more than 1 year) | 15 | 8,324 | 14,990 |
| Cash and cash equivalents | 16 | 1,236,224 | 1,507,253 |
| | | 1,244,548 | 1,522,243 |
| Liabilities | | | |
| Creditors – amounts falling due within one year | 17 | 33,112 | 97,800 |
| Deferred Income | 18 | - | - |
| | | 33,112 | 97,800 |
| Net current assets | | 1,211,436 | 1,424,443 |
| Total net assets | | 1,213,776 | 1,426,908 |
| Funds of the charity | | | |
| Restricted funds | 27 | 285,833 | 243,111 |
| Unrestricted funds | 27 | 927,943 | 1,183,797 |
| Total charity funds | | 1,213,776 | 1,426,908 |

The accounting policies on pages 37-40 and notes on pages 37-50 are an integral part of these financial statements.
The financial statements on pages 32-50 were authorised for issue by the board of Directors on 2 June 2017 and signed on its behalf.

On behalf of the board
Mary Robinson | David Went

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Statement of Changes in Funds

As at 31 December 2016

| | Restricted operating € | Unrestricted € | Total € |
|------------------------------------|---------------------------------------|---------------------------|--------------------|
| Balance at 1 January 2015 | 345,729 | 833,449 | 1,179,178 |
| (Deficit)/Surplus for the year | (102,618) | 350,348 | 247,730 |
| Balance at 31 December 2015 | 243,111 | 1,183,797 | 1,426,908 |
| Balance at 1 January 2016 | 243,111 | 1,183,797 | 1,426,908 |
| Surplus/(Deficit) for the year | 42,722 | (255,854) | (213,132) |
| Balance at 31 December 2016 | 285,833 | 927,943 | 1,213,776 |

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Statement of Cash Flows

Financial Year Ended 31 December 2016

| | Notes | 2016 € | 2015 € |
|---|-------|------------------------|------------------------|
| Cash flows from operating activities: | | | |
| Net cash (used in)/provided by operating activities | 19 | (269,784) | (198,080) |
| Cash flows from investing activities: | | | |
| Interest from investments | 6 | 415 | 6,308 |
| Purchase of property, plant and equipment | 14 | (1,660) | (3,697) |
| Net cash (used in)/provided by investing activities | | (1,245) | 2,611 |
| Change in cash and cash equivalents in the reporting period | | (271,029) | (195,469) |
| Change in cash and cash equivalents | | | |
| Cash and cash equivalents at the beginning of the reporting period | | (271,029) 1,507,253 | (195,469) 1,702,722 |
| Cash and cash equivalents at the end of the reporting period | | 1,236,224 | 1,507,253 |

On behalf of the board
Mary Robinson | David Went

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Notes to the Financial Statements

1 General information

The company is a charitable legal entity created to promote climate justice.

The company is a private company limited by guarantee having no share capital and is incorporated in the Republic of Ireland. The address of its registered office is 6 South Leinster Street, Dublin 2.

2 Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with Irish GAAP (accounting standards issued by the Financial Reporting Council of the UK and promulgated by the Institute of Chartered Accountants in Ireland and the Companies Act 2014). The entity financial statements comply with the Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

3 Summary of significant accounting policies

The significant accounting policies used in the preparation of the entity financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated. The charity has adopted

Charities SORP (FRS 102) for the first time. Details of the transition to Charities SORP (FRS 102) are disclosed in note 26.

The preparation of financial statements in conformity with Charities SORP (FRS 102) requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date. It also requires the Directors to exercise judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 4.

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland Charities SORP (FRS 102) (effective 1 January 2015), and the Companies Act 2014.

The Mary Robinson Foundation meets the definition of a public benefit entity under Charities SORP (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Notes to the Financial Statements *continued*

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by Charities SORP (FRS 102) the restatement of comparative items was required.

Going concern

The Company meets its day-to-day working capital requirements through its cash balances and investments. The Company's forecasts and projections, taking account of reasonably possible changes in trading performance, show that the Company should be able to operate for the foreseeable future. After making enquiries, the Board has a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

Disclosure exemptions for qualifying entities under Charities SORP (FRS 102)

Charities SORP (FRS 102) allows a qualifying entity certain disclosure exemptions. The company has not taken advantage of any available exemption for qualifying entities.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Restricted income is recognised in accordance with the terms specifically set out by the donor. Donations that impose specified future performance conditions on the charity are recognised in income only when the related performance conditions are met.

Donated income

Where there are unfulfilled

performance conditions associated with a donation, the amount relating to unfulfilled performance conditions is deferred until the performance conditions are met.

Donated services

Where services are provided to the charity as a donation that would normally be purchased from suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution had they been purchased.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grant income

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Deposit income

Deposit income is recognised as the deposit income is earned.

Deferred revenue

Revenue is deferred and shown as a liability at the balance sheet date when donor income is received before the specified performance conditions imposed by the funding organisation are satisfied.

Resources expended

Liabilities are recognised as resources expended as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs incurred by The Mary Robinson Foundation in raising funds for its charitable purposes.
- Expenditure on charitable activities includes the costs incurred in undertaking the various charitable activities which are performed for the benefit of The Mary Robinson Foundation beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Value added tax

As the activities of the Mary Robinson Foundation are classified as exempt or non-business activities for the purposes of value added tax, the company is unable to reclaim any of the value added tax which it suffers

on its purchases. Expenditure in these financial statements is shown inclusive of such irrecoverable value added tax.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Reserve policy

The Board of the Foundation does not believe it should hold onto money unnecessarily but believes sustainability for its work is paramount so feels a judicious Reserve Policy is essential. The Reserves funds held are expendable at the discretion of the Board in furtherance of the charity's objectives. On an annual basis the Board will review the level of Reserves held to safeguard the continuity of its operations and may designate some for specific future expenditure within its strategic plan

Restricted funds

Restricted funds are funds which are subject to specified restrictions imposed by the donor. The restrictions usually apply to the period over which the donations should be spread. Expenditure for those purposes is charged against that income, together with a fair allocation of overheads and support costs, if any.

Unrestricted funds

Unrestricted funds are those which are immediately available for use at the discretion of the Directors in furtherance of the objectives of the Foundation. If part of an unrestricted

fund is earmarked for a particular project, it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the company's discretion to apply the fund.

Foreign currencies

Normal exchange differences arising on revenue transactions are reflected in the result for the year. Bank balances are translated at the year-end rate.

(i) Functional and presentation currency

The Company's functional presentation currency is the Euro, denominated by the symbol '€'.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated to Euro using the closing rate. Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of activity except when deferred in other comprehensive income as qualifying cash flow hedges.

Tangible fixed assets

Tangible fixed assets are shown at cost less accumulated depreciation.

Depreciation is calculated in order to write off fixed assets over the periods of their estimated useful lives, on a straight line basis as follows:

| | |
|--------------------------------|--------|
| Office furniture and equipment | 20% |
| IT equipment | 33.33% |

Depreciation is charged from the year of acquisition. Assets costing less than €500 (2015: €500) are not capitalised.

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each financial year. The effect of any change in either residual values or useful lives is accounted for prospectively.

Employee benefits

The Company provides a range of benefits to employees, including short term employee benefits such as paid holiday arrangements and post-employment benefits (in the form of defined contribution pension plans).

(i) Short term benefits

Short term employee benefits, including paid holiday arrangements, are recognised as an expense in the financial year in which employees render the related service.

(ii) Defined contribution pension plans

The Company operates a defined contribution plan for certain employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The assets of the plan are held separately from the Company in independently administered funds. The contributions to the defined contribution plan are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

Investment policy

The Board has determined that any investments must be managed in such a way as to provide sufficient income to enable the Foundation to carry out its purposes effectively and that where possible the value of the assets should keep pace with

Notes to the Financial Statements *continued*

inflation. The Board has a low risk policy, has no derivatives and surplus cash is placed in short-term bank deposit accounts. Any bank balances denominated in foreign currency are translated to Euros at the rate of exchange ruling at the Balance Sheet date. The Finance Sub-committee review all cash balances quarterly and make recommendations to the Board as appropriate.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

Bank deposits which have original maturities of more than three months are not cash and cash equivalents and are presented as current asset investments.

Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade and other accounts receivable and payable. Any debt instruments are trade related and are wholly payable or receivable within one year. Short term debtors and creditors are measured at the transaction price.

The company does not have any bank loans or other third party loans to related parties. Surplus cash is placed on bank short term deposits and the company do not invest in money instruments, derivatives or shares.

4 Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of

future events that are believed to be reasonable under the circumstances.

(a) Critical judgement in applying the entity's accounting policies

There were no significant judgements made by the Directors that had a significant effect on the amounts recognised in the financial statements.

(b) Critical accounting estimates and assumptions

The Directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. 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 addressed below.

(i) Useful economic lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 14 for the carrying amount of the tangible fixed assets, and note 3 for the useful economic lives for each class of tangible fixed assets.

(ii) Impairment of debtors

The Trustees make an assessment at the end of each financial year of whether there is objective evidence that a trade or other debtor is impaired. When assessing impairment of debtors, the trustees consider factors including the current credit rating of the debtor, the age profile of outstanding invoices, recent correspondence and trading activity,

and historical experience of cash collections from the debtor. See note 15 for the net carrying amount of the debtors and the impairment loss recognised in the financial year.

| 5 Income from donations | Restricted funds | Unrestricted funds | Total 2016 |
|--|-------------------------|---------------------------|-------------------|
| | € | € | € |
| 2016 | | | |
| Irish Aid (2017 - 2019) | 150,000 | - | 150,000 |
| Packard Foundation | 190,615 | - | 190,615 |
| Skoll Foundation | 45,193 | - | 45,193 |
| Other | - | 1,000 | 1,000 |
| PwC | - | 9,000 | 9,000 |
| Total donations for the period | 385,808 | 10,000 | 395,808 |
| | Restricted funds | Unrestricted funds | Total 2015 |
| | € | € | € |
| 2015 | | | |
| Irish Aid (for Foundation) | 4,250 | - | 4,250 |
| Irish Aid (restricted for Special Envoy role) | 35,000 | - | 35,000 |
| Rockefeller Foundation | 159,519 | - | 159,519 |
| CIFF | 185,430 | - | 185,430 |
| The Schmidt Family | 76,046 | 88,061 | 164,107 |
| Humanity United | - | 134,074 | 134,074 |
| The Hunt Foundation | 29,260 | - | 29,260 |
| Harvard University | - | 9,447 | 9,447 |
| AJWS | 120,454 | - | 120,454 |
| PwC | - | 3,000 | 3,000 |
| Private Donors | - | 100,000 | 100,000 |
| Maynooth University/St Patricks College/Trócaire | - | 1,000 | 1,000 |
| Desmond & Leah Tutu Foundation | - | 1,966 | 1,966 |
| Total donations for the period * | 609,959 | 337,548 | 947,507 |

* Of the €947,507 recognised above in relation to 2016 donations, €715,927 has previously been recognised in the 2015 FRS102 financial statements. A further €231,580 was recognised as a retrospective Charity SORP transition adjustment to the 2015 comparative numbers in these financial statements. Please see note 18 for details of the change in the income recognition policy as a result of the adoption of the SORP.

Notes to the Financial Statements *continued*

| 6 Income from investments | Restricted funds € | Unrestricted funds € | Total 2016 € | Total 2015 € |
|---|------------------------------|--------------------------------|------------------------|------------------------|
| Bank interest | - | 415 | 415 | 6,308 |
| | - | 415 | 415 | 6,308 |
| 7 Expenditure on raising funds | Restricted funds € | Unrestricted funds € | Total 2015 € | Total 2014 € |
| Bank interest | - | 6,308 | 6,308 | 4,015 |
| | - | 6,308 | 6,308 | 4,015 |
| The resources expended on raising funds are set out below. | | | | |
| 2016 | Restricted € | Unrestricted € | Total 2016 € | Total 2015 € |
| Staff costs | - | 20,500 | 20,500 | 2,850 |
| Travel and associated costs | - | 3,644 | 3,644 | 2,750 |
| Support costs (note 9) | - | 234 | 234 | 470 |
| Governance costs (note 9) | - | - | - | 84 |
| Total | - | 24,378 | 24,378 | 6,154 |
| 2015 | Restricted € | Unrestricted € | Total 2015 € | Total 2014 € |
| Staff costs | 2,850 | - | 2,850 | 2,800 |
| Travel and associated costs | 2,750 | - | 2,750 | 2,550 |
| Support costs (note 9) | 470 | - | 470 | 523 |
| Governance costs (note 9) | 84 | - | 84 | 80 |
| Total | 6,154 | - | 6,154 | 5,953 |

The cost of raising funds in 2016 was calculated on the basis of time incurred and actual costs. In 2016 the Executive undertook an intensive fundraising initiative in support of the Business Plan 2016-2018, in line with the strategy approved by the Fundraising Sub-Committee. The funds both raised and pledged are sufficient to implement the Business Plan to the end of 2018.

8 Expenditure on charitable activity

The resources expended on charitable activities are set out below. Such costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken. The charities' purpose is fulfilled in one activity.

| 2016 | Restricted | Unrestricted | Total 2016 | Total 2015 |
|---------------------------|-------------------|---------------------|-----------------------|-----------------------|
| | € | € | € | € |
| Payroll costs | 185,880 | 114,770 | 300,650 | 335,578 |
| Other staff costs | - | 6,124 | 6,124 | 4,374 |
| Travel and subsistence | 37,150 | 31,194 | 68,344 | 75,031 |
| Program support | 4,696 | 3,614 | 8,310 | 28,241 |
| Communications | 3,673 | 83 | 3,756 | 17,004 |
| Meetings and hospitality | 17,446 | 8,973 | 26,419 | 30,456 |
| Publications | 13,957 | 1,336 | 15,293 | 7,462 |
| Program Consultancy | 55,537 | 15,525 | 71,062 | 118,237 |
| IT Webmaster cost | 7,950 | 3,947 | 11,897 | 22,058 |
| Depreciation | - | 1,785 | 1,785 | 2,249 |
| Support costs (note 9) | 15,550 | 43,311 | 58,861 | 58,295 |
| Governance costs (note 9) | 1,247 | 14,118 | 15,365 | 10,438 |
| Total | 343,086 | 244,780 | 587,866 | 709,423 |
| 2015 | Restricted | Unrestricted | Total 2015 | Total 2014 |
| | € | € | € | € |
| Payroll costs | 335,578 | - | 335,578 | 408,005 |
| Other staff costs | 4,374 | - | 4,374 | 1,779 |
| Travel and subsistence | 75,031 | - | 75,031 | 92,773 |
| Program support | 28,241 | - | 28,241 | 24,095 |
| Communications | 17,004 | - | 17,004 | 2,907 |
| Meetings and hospitality | 30,456 | - | 30,456 | 57,014 |
| Publications | 7,462 | - | 7,462 | 16,228 |
| Program Consultancy | 118,237 | - | 118,237 | 46,455 |
| IT Webmaster cost | 22,058 | - | 22,058 | 29,962 |
| Depreciation | 2,249 | - | 2,249 | 7,837 |
| Support costs (note 9) | 58,295 | - | 58,295 | 64,803 |
| Governance costs (note 9) | 7,438 | 3,000 | 10,438 | 9,954 |
| Total | 706,423 | 3,000 | 709,423 | 761,812 |

Notes to the Financial Statements *continued*

| | Charitable activities | | Raising funds | | Total € |
|---|-----------------------|--------------------------|----------------------|--------------------------|---------------|
| | General support € | Governance function € | General support € | Governance function € | |
| 9 Analysis of governance and support costs | | | | | |
| 2016 | | | | | |
| * Payroll costs | 12,500 | - | 20,500 | - | 33,000 |
| *** Travel | - | - | 2,824 | - | 2,824 |
| *** Meetings and hospitality | - | - | 820 | - | 820 |
| ** Office cleaning | 8,594 | - | - | - | 8,594 |
| *** Accountancy fees | 17,090 | - | 110 | - | 17,200 |
| ** Other general office administration costs | 20,677 | - | 124 | - | 20,801 |
| ** Legal compliance and regulatory | - | 6,365 | - | - | 6,365 |
| ** Audit fees | - | 9,000 | - | - | 9,000 |
| | 58,861 | 15,365 | 24,378 | - | 98,604 |
| | | | | | |
| | Charitable activities | | Raising funds | | Total € |
| | General support € | Governance function € | General support € | Governance function € | € |
| 2015 | | | | | |
| * Payroll costs | 14,880 | - | 120 | - | 15,000 |
| ** Office cleaning | 8,528 | - | 68 | - | 8,596 |
| *** Accountancy fees | 12,350 | - | 100 | - | 12,450 |
| ** Other general office administration costs | 22,537 | - | 182 | - | 22,719 |
| ** Legal compliance and regulatory | - | 7,438 | - | 84 | 7,522 |
| ** Audit fees | - | 3,000 | - | - | 3,000 |
| | 58,295 | 10,438 | 470 | 84 | 69,287 |

Basis of allocation

- * Pro-rata based on time incurred
- ** Based on specific expenditure plus pro-rata of costs
- *** Based on specific expenditure

| 10 Statutory and other information | 2016 € | 2015 € |
|---|------------------|------------------|
| The surplus for the year has been arrived at after charging/(crediting): | | |
| Depreciation | 1,785 | 2,249 |
| Auditors' remuneration (see note 10(i)) | 9,000 | 3,000 |
| (i) Auditors remuneration | | |
| Remuneration (including expenses) for the audit of the financial statements and other services carried out by the company's auditors is as follows: | | |
| Audit of financial statements * | 9,000 | 3,000 |
| Other assurance services | - | - |
| | 9,000 | 3,000 |

* Audit fee and other assurance services are provided on a pro-bono basis. The amount included is based on an estimate provided by the auditors to carry out an audit of this size and scale.

| 11 Analysis of particulars of staff, trustee remuneration and expenses, and the cost of key management personnel | 2016 € | 2015 € |
|---|------------------|------------------|
| Employee costs: | | |
| Wages and salaries | 284,892 | 299,966 |
| Social security costs | 30,550 | 32,196 |
| Other pension costs | 18,208 | 21,266 |
| | 333,650 | 353,428 |

The average number of full time persons employed by the organisation during the year was 6 (2015: 7).

| | 2016 Number of employees | 2015 Number of employees |
|--|---|---|
| Salary range (excluding pension contributions): €70,000 – €80,000 | 1 | 1 |

In the year, one staff earning in excess of €70,000 per annum (2015: 1) participated in the defined contribution pension scheme. Contributions totalling €6,360 were made in respect of one employee 2016 (€6,360 for one employee in 2015).

Executive remuneration is regularly benchmarked independently to establish an appropriate range of pay for the level of responsibility. All executive remuneration payments are reviewed and approved by the Board of Directors.

Trustees received no remuneration and expenses of €1,082 were incurred by trustees in 2016 (2015: €876) in the course of carrying out their services as trustees.

Key management

The key management personnel of the charity consist of the senior management whose employee benefits totalled €94,406 (2015: €94,406). No benefit other than salary and employer pension contribution as shown above was paid.

Notes to the Financial Statements *continued*

| | 2016 € | 2015 € |
|----------------------------------|-----------|-----------|
| 12 Other recognised gains | | |
| Foreign exchange gains | 2,889 | 9,492 |

Other recognised gains relates to the gain on the translation of the US\$ account to Euro at the conversion rate at the end of 2016 and 2015.

13 Taxation

There is no taxation as the organisation has been granted charitable exemption by the Revenue Commissioners.

14 Fixed assets

| Cost | Fixtures and fittings € | IT equipment € | Total € |
|---------------------------------|------------------------------------|---------------------------|--------------------|
| At 31 December 2015 | 34,361 | 50,760 | 85,121 |
| Additions in 2016 | - | 1,660 | 1,660 |
| At 31 December 2016 | 34,361 | 52,420 | 86,781 |
| At 31 December 2014 | 34,361 | 47,063 | 81,424 |
| Additions in 2015 | - | 3,697 | 3,697 |
| At 31 December 2015 | 34,361 | 50,760 | 85,121 |
| Accumulated depreciation | | | |
| At 31 December 2015 | 34,361 | 48,295 | 82,656 |
| Charge for year | - | 1,785 | 1,785 |
| At 31 December 2016 | 34,361 | 50,080 | 84,441 |
| At 31 December 2014 | 33,345 | 47,063 | 80,408 |
| Charge for year | 1,016 | 1,232 | 2,248 |
| At 31 December 2015 | 34,361 | 48,295 | 82,656 |
| Net book value | | | |
| At 31 December 2016 | - | 2,340 | 2,340 |
| At 31 December 2015 | - | 2,465 | 2,465 |
| At 31 December 2014 | 1,016 | - | 1,016 |

| | 2016 € | 2015 € |
|-----------------------------------|------------------|------------------|
| 15 Debtors and prepayments | | |
| Bank interest receivable | 200 | 1,450 |
| Other debtors | 1,429 | 9,515 |
| Prepayments | 6,695 | 4,025 |
| | 8,324 | 14,990 |

Trade debtors are after provision for impairment of €Nil (2015: €Nil).

| | 2016 € | 2015 € |
|------------------------------------|------------------|------------------|
| 16 Cash at bank and in hand | | |
| Cash at bank and in hand | 1,236,224 | 1,488,827 |
| Specific Restriction Irish Aid* | - | 18,426 |
| | 1,236,224 | 1,507,253 |

* Specific grant from Irish Aid of €100,000 to be used in the President's capacity of UN Special Envoy on Climate Change was awarded in 2014 with €18,426 deferred to 2015.

| | 2016 € | 2015 € |
|---|------------------|------------------|
| 17 Creditors - amounts falling due within one year | | |
| Amounts falling due within one year: | | |
| Other creditors | 10,118 | 38,382 |
| Accruals | 15,665 | 48,419 |
| PAYE/PRSI | 7,329 | 10,999 |
| | 33,112 | 97,800 |

Trade creditors and other creditors are payable at various dates in the three months after the end of the financial year in accordance with the creditors usual and customary credit terms.

Creditors for tax and social insurance are payable in the timeframe set down in the relevant legislation.

A creditor is classified as due within one year when the entity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least 12 months after the reporting date. For example, this would be the case if the earliest date on which the lender, exercising all available options and rights, could require repayment or (as the case may be) payment was within 12 months after the reporting date.

Notes to the Financial Statements *continued*

| | 2016 € | 2015 € |
|--|------------------|------------------|
| 18 Deferred income | | |
| Donations restricted for future purpose of charity where entitlement had not occurred at the year-end date | - | - |
| | - | - |

Arising from the transition to Charity SORP, FRS102, the accruals model of accounting for grant and donation income is no longer appropriate, and the performance model of accounting has been adopted. As a result, income totalling €1.13m which had been received in earlier years and deferred in the balance sheet for use in future years has now been recognised in the financial statements as part of the transition adjustments. This has resulted in an amount of €880,342 being recognised as a transition adjustment within opening reserves at 1 January 2015, and a further amount of €231,580 being recognised as a transition adjustment within income in the 2015 comparative financial statements. There was no deferred revenue at the 31 December 2016 Balance Sheet date, as all performance conditions relating to grant income and donations received had been fulfilled.

| | 2016 € | 2015 € |
|--|------------------|------------------|
| 19 Reconciliation of net income to cash flows from operating activities | | |
| Net income for the reporting period (per SOFA) | (213,132) | 16,150 |
| Adjustments for: | | |
| Depreciation | 1,785 | 2,248 |
| Interest from investments | (415) | (6,308) |
| Decrease in debtors | 6,666 | 1,457 |
| Decrease in creditors and deferred revenue | (64,688) | (211,627) |
| Net cash outflow from charitable activities | (269,784) | (198,080) |

20 Contingent liabilities

There were no contingent liabilities at 31 December 2016.

21 Related party transactions

There was no related party transaction in the year ended 31 December 2016. No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

| 22 Financial instruments | Notes | 2016 € | 2015 € |
|--|--------------|-------------------|-------------------|
| Financial assets that are debt instruments measured at amortised cost: | | | |
| Other debtors | 15 | 8,324 | 14,990 |
| | | 8,324 | 14,990 |
| Cash at bank and in hand | 16 | 1,236,224 | 1,507,253 |
| Financial liabilities measured at amortised cost: | | | |
| Creditors | 17 | 33,112 | 97,800 |
| | | 33,112 | 97,800 |

23 Comparative amounts

Some prior year comparative amounts have been reclassified on a basis consistent with the current year.

24 Reporting currency

The currency used in these financial statements is the euro denoted by the symbol “€”.

25 Events after the balance sheet date

There are no subsequent events noted after the balance sheet date.

26 Transition to Charities SORP under FRS 102

This is the first year that the company has presented its results under the Charities Statement of Recommended Practice (FRS 102). The last financial statements which are prepared in accordance with FRS 102 were for the year ended 31 December 2015. The date of transition to Charities SORP was 1 January 2015. Set out below are the changes in accounting policies which reconcile profit for the financial year ended 31 December 2015 and the total equity as at 1 January 2015 and 31 December 2015 between Irish GAAP as previously reported and Charities SORP.

| (a) Reconciliation of 2015 results for the financial year | Notes | 2015 € |
|--|--------------|-------------------|
| Income and expenditure | | |
| Irish GAAP – As previously reported – surplus | | 16,150 |
| Grants previously deferred recognised as income in 2015 | a | 231,580 |
| Total adjustment to results for the financial year | | 231,580 |
| Restated results for the financial year | | 247,730 |

Notes to the Financial Statements *continued*

26 Transition to Charities SORP under FRS 102 *continued*

| (b) Reconciliation of 2015 Equity | Notes | € | 2015 € |
|---|--------------|----------|-------------------|
| Total equity | | | |
| Irish GAAP – As previously reported 1 Jan | | 298,836 | |
| Release of Grants and donations at date of transition | a | 880,342 | |
| | | | 1,179,178 |
| Irish GAAP – As previously reported – Surplus | | 16,150 | |
| Grants previously deferred recognised as income in 2015 | a | 231,580 | |
| | | | 247,730 |
| Net Movement in funds 2015 | | | 247,730 |
| Total funds at 31 December 2015 | | | 1,426,908 |

a Release of Grants and donations at date of transition

Arising from the transition to Charity SORP, FRS102, the accruals model of accounting for grant and donation income is no longer appropriate, and the performance model of accounting has been adopted. As a result, income totalling €1.13m which had been received in earlier years and deferred in the balance sheet for use in future years has now been recognised in the financial statements as part of the transition adjustments. This has resulted in an amount of €880,342 being recognised as a transition adjustment within opening reserves at 1 January 2015, and a further amount of €231,580 being recognised as a transition adjustment within income in the 2015 comparative financial statements. There was no deferred revenue at the 31 December 2016 Balance Sheet date, as all performance conditions relating to grant income and donations received had been fulfilled.

27 Restricted and unrestricted funds

Restricted funds are funds which are subject to specified restrictions imposed by the donor. The restrictions usually apply to the period over which the donations should be spread. Expenditure for those purposes is charged against that income, together with a fair allocation of overheads and support costs, if any.

Unrestricted funds are those which are immediately available for use at the discretion of the Directors in furtherance of the objectives of the Foundation. If part of an unrestricted fund is earmarked for a particular project, it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the company's discretion to apply the fund.

28 Approval of financial statements

The financial statements were approved by the Directors on 2 June 2017.

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Acronyms and General Expressions

Agenda 2030

The 2030 Agenda for Sustainable Development was adopted by the United Nations General Assembly on the 25 September 2015. The core of Agenda 2030 is the Sustainable Development Goals (SDGs), the 17 goals and 169 targets which apply to all countries and are designed to address global inequalities while sustaining people within planetary boundaries.

B team

A non-profit group encouraging global businesses to look beyond short-term profit champions. The team consists of 14 global business leaders, including founders Sir Richard Branson and Jochen Zeitz, Arianna Huffington, Ratan Tata and Prof Mohammad Yunus who promote “a new way of doing business that prioritises people and planet alongside profit”.

Climate Change Convention

The United Nations Framework Convention on Climate Change (UNFCCC) is a framework for intergovernmental efforts to tackle climate change. It was created at the United Nations Conference on Environment and Development (UNCED), also known as the Earth Summit, in Rio de Janeiro in June 1992.

Climate Justice Day

An official Climate Justice Day took place, for the first time, as part of the UNFCCC Programme at COP 22 in Marrakech, on Thursday 17, November. The celebration of Climate Justice Day provided an opportunity for the social dimensions of climate action to be further explored while celebrating and enhancing the spirit of cooperation and solidarity that led to the Paris Agreement.

CO₂

Carbon dioxide.

CMP

Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol. Meetings are held during the Conference of Parties.

COP 20

20th Conference of the Parties to the United Nations Framework Convention on Climate Change, held in Lima, Peru in December 2014.

COP 21

21st Conference of the Parties to the United Nations Framework Convention on Climate Change, held in Paris, France, in December 2015 which resulted in 195 countries negotiating the Paris Agreement; a landmark multilateral agreement that, when in force, will see all signatory countries committed to holding the increase in the global average temperature to well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5 °C.

Acronyms and General Expressions *continued*

| | |
|---|---|
| COP 22 | 22nd Conference of the Parties to the United Nations Framework Convention on Climate Change, held in Marrakesh, Morocco in November 2016. Parties committed to the “full implementation” of the Paris Agreement. |
| CSO | Civil society organisations. |
| DAMPA | Damayan ng Maralitang Pilipinong Api is a network representing rural and urban poor communities, operating in 10 provinces of the Philippines. |
| Decision 18/CP.20 | Decision adopted at COP 20 which provides guidelines for the technical review of information reported under the United Nations Framework Convention on Climate Change related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention. |
| Decision 21/CP.22 | Decision adopted at COP 22 on gender and climate change which recognises the value of local, traditional and indigenous knowledge and provides for the participation of grassroots women in climate policy decision-making. |
| Decision 23/CP.18 | Decision adopted at COP 18 promoting gender balance and improving the participation of women in UNFCCC negotiations and in the representation of Parties in bodies established pursuant to the Convention or the Kyoto Protocol. |
| Development & Climate Days | Founded in 2002, Development and Climate Days is an annual gathering that links the issues of climate change and development, and promotes dialogue, information sharing and informal discussion alongside the United Nations climate change talks. |
| Doha Miracle | Decision 23/CP.18 promoting gender balance in the UNFCCC negotiations was christened the Doha Miracle by Christiana Figueres, the then Executive Secretary of the UNFCCC because procedurally, the COP does not permit decisions to be adopted in the same year as they appear on the agenda. However, the COP Presidents have some discretion in such issues which is what occurred in Doha when the COP President oversaw the negotiations. |
| Gender-responsive climate action | The integration of gender considerations throughout climate change related actions is crucial for the long-term sustainability and effectiveness. |
| GHG | Greenhouse gas |
| HRC | The Human Rights Council is an inter-governmental body within the United Nations system made up of 47 States responsible for the promotion and protection of all human rights around the globe. |
| IIED | International Institute for Environment and Development (IIED) is a policy and action research organisation promoting sustainable development and linking local priorities to global challenges. |
| INDCs | Intended Nationally Determined Contributions (INDCs) are the pledges countries put forward ahead of COP 21 in Paris which state what they planned to do about climate change and formed a basis for the Paris talks. Each INDC outlined the steps countries planned to make to reduce emissions, address adaptation plans, and the support they needed from—or will provide—other countries in order to implement their INDC. |

| | |
|---|---|
| IPCC | The Intergovernmental Panel on Climate Change is a scientific body under the auspices of the United Nations (UN). It reviews and assesses the most recent scientific, technical and socio-economic information produced worldwide relevant to the understanding of climate change. It does not conduct any research nor does it monitor climate related data or parameters. |
| KCJWC | Kenya Climate Justice Women Champions (KCJWC) is a network of women's organisations whose primary focus is advocacy on climate justice among women in Kenya. It brings women together to address the issues of climate change and gender and looks at how women can adapt to climate change. |
| LDCs | Least Developed Countries are countries that, according to the United Nations, exhibit the lowest indicators of socioeconomic development, with the lowest Human Development Index ratings of all countries in the world. |
| LWPG | Lima Work Programme on Gender under the UNFCCC which was mandated by Decision 18/CP.20 and which requested the secretariat to prepare an action plan for the development of the two-year work programme on gender. |
| MRFCJ / 'The Foundation' | The Mary Robinson Foundation – Climate Justice. |
| NY Declaration for Refugees and Migrants | The New York Declaration for Refugees and Migrants expresses the political will of world leaders to save lives, protect rights and share responsibility on a global scale. It was adopted at the UN Summit for Refugees and Migrants on 19 September 2016. |
| OECD | The Organisation for Economic Co-operation and Development promotes policies that will improve the economic and social well-being of people around the world. |
| OHCHR | Office of the High Commissioner for Human Rights. |
| One Young World | A charity that gathers together 18-30 year olds who have demonstrated leadership ability and a commitment to effecting positive change. |
| PCJ | Principles of Climate Justice. |
| SBI | Subsidiary Body for Implementation under the United Nations Framework Convention on Climate Change. |
| SE4All | Sustainable Energy for All is an initiative launched by former UNSG Ban Ki-moon bringing together top-level leadership from all sectors of society in support of three objectives: providing universal access to modern energy services; doubling the global rate of improvement in energy efficiency; and doubling the share of renewable energy in the global energy mix. |
| SIDS | Small Island Developing States. |

Acronyms and General Expressions *continued*

| | |
|---|--|
| Sustainable Development Goals (SDGs) | At Rio+20 UN member States agreed to launch a process to develop a set of Sustainable Development Goals, which build upon the Millennium Development Goals and converge with the post 2015 development agenda. The 2030 Agenda for Sustainable Development was adopted by the United Nations General Assembly on the 25 September 2015. The core of Agenda 2030 are the Sustainable Development Goals (SDGs), the 17 goals and 169 targets which apply to all countries and are designed to address global inequalities while sustaining people within planetary boundaries. |
| Troika+ | The Troika+ of Women Leaders on Gender and Climate Change is a group of committed high-level women leaders whose meetings are facilitated by the Foundation. |
| UN Summit for Refugees and Migrants | In September 2016, the UN General Assembly hosted, for the first time, a high-level summit to address large movements of refugees and migrants, with the aim of bringing countries together behind a more humane and coordinated approach. The outcome of the Summit was the New York Declaration for Refugees and Migrants. |
| UNDP | United Nations Development Programme |
| UNFCCC / 'the Convention' | The United Nations Framework Convention on Climate Change – the framework for intergovernmental efforts to tackle climate change. |
| UNGA | United Nations General Assembly – the 71st session of UNGA was held in September 2016. |
| UPR | The Universal Periodic Review is a State-driven process, under the auspices of the Human Rights Council, which provides the opportunity for each State to declare what actions they have taken to improve the human rights situations in their countries and to fulfil their human rights obligations. |

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Footnotes

- Page 7 - i Development and Climate Days
<http://www.climatecentre.org/programmes-engagement/d-c-days-at-cops/>
- Page 7 - ii United Nations General Assembly (2013) New York Declaration for Refugees and Migrants, Resolution A/RES/71/1. Available at
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- Page 7 - vi UNFCCC (2016) In-session workshop on gender-responsive climate policy with a focus on adaptation, capacity-building and training for delegates on gender issues; Report by the secretariat. Available at
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