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, in particular 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.
To bridge a divide an organisation must first understand the different perspectives, listen for commonalities and then be able to bring the parties together in a space that fosters mutual respect and trust. In the implementation of our Business Plan 2011 – 2015, the Foundation has sought to deepen the understanding of climate justice through thought leadership, bridging and convening. It is a way of working that is proving to deliver results, some of which are outlined in this Annual Report.

A central tenet of climate justice is that climate policy should respect and protect human rights. As 2015 will see an agreement which should define climate policy for decades, the Foundation worked to build a bridge between the human rights community and the climate change community in an effort to ensure that climate policy is informed by human rights norms and standards. I must acknowledge that I embarked on this aspect of our work with a certain humility as having served as United Nations High Commissioner for Human Rights 1997 – 2002 I do not recall making a connection between climate change and human rights. That connection came later when I worked with development practitioners and witnessed the impacts of climate change undermining the right to food, health and livelihoods of rural communities in various countries in Africa. Our work in human rights and climate change is elaborated upon on page 7 of the Annual Report, as it was a significant area of focus in 2014. We commissioned several research papers on the links between climate policy and human rights which we then used to inform a number of meetings of stakeholders engaged in the two policy areas.

For many organisations engaged in development and climate change work, 2014 was very much about building momentum towards two agendas: an ambitious and fair climate agreement which will be negotiated in December 2015 under the United Nations Framework Convention on Climate Change and the Sustainable Development Goals which will be adopted by every country in September 2015. While these are two distinct international processes, the Foundation sought to highlight the links between development and climate change amongst stakeholders, believing that any development work must consider the impact of climate change for it to be sustainable.

The Foundation, alongside a small number of NGOs, supported a stand-alone goal on climate change within the Sustainable Development Goals. I am pleased to report that Goal 13 of the 17 Sustainable Development Goals relates to Climate Change and it is expected that it will remain during the member states’ negotiation process in 2015.

Our fifth Annual Report deals with 2014 which was a very positive year for the Foundation and climate justice, as we worked to bridge between international processes and stakeholders for climate action that is better for people and the planet.
Of course, central to all of our work is the principle of gender equality. So whether we are focused on the development agenda or climate policy, it is always with the needs of women in mind. Women are on the frontlines of the climate change fight but too often are not at the decision making table when policies are being drawn up. The Foundation has, since it’s establishment, sought to amplify the voices of women impacted by climate change and to bridge between women leaders at both the international and community level so that policy development is gender responsive. A highlight of my calendar last year was our convening, with UN Women, of 130 women leaders on the eve of the United Nations Secretary General’s Climate Summit in September. Travelling from 54 nations, and urging concrete climate action, women leaders representing grassroots and indigenous communities, young women and academics sat down with current and former Heads of State and Government, policy makers, heads of civil society, international and private sector organisations to discuss robust climate action that is good for people and good for the planet. The event served to draw attention to the need for gender responsive climate action that is also ambitious and fair during a time when Heads of State and Government were gathered together by the United Nations.

In July, I was nominated as Special Envoy of the United Nations Secretary General on Climate Change “building on my work on climate justice”. While the activities of the Foundation and the Special Envoy role are complementary, they are maintained as separate work and funding streams.

In the implementation of the Foundation’s Business Plan 2011 – 2015, I believe we managed to deepen the understanding of climate justice which, at the nexus of climate change, development and human rights, seeks to ensure that climate action is fair and people-centered.

As the reports of the Intergovernmental Panel on Climate Change, (IPCC) released in 2014, unequivocally stated, we are not on course for a safe world as efforts to reduce carbon emissions have, to date, been ineffective. The report of working group III of the IPCC also clarified that while people all over the world are vulnerable to the impacts of climate change, the poor and marginalised are the most vulnerable. With this in mind, I believe that the world needs to respond with a climate justice approach to shape a global response that is rights-based in its actions to lower emissions and build resilience.

This would clearly require even more effort on our part in 2015. We are well positioned for this with an enthusiastic and dedicated staff, a committed Board of Trustees and a group of donors whose shared values have allowed us to give thought leadership on climate justice and bridge and convene to good effect.

Mary Robinson
President
Graça Machel, member of The Elders, international advocate for women’s and children’s rights; former freedom fighter and first Education Minister of Mozambique attended the Leaders’ Forum on Women Leading the Way: Raising Ambition for Climate Action co-hosted by the Foundation and UN Women in September 2014. The dialogue at the event took place in 12 learning circles, round table discussions with representatives from government, grassroots, indigenous, youth and policy constituencies, which were chaired by former Heads of State and other high-level women leaders, who were in a position to act as “voices” of the represented participants to carry their messages into the public sphere after the Leader’s Forum. Ms Machel’s learning circle discussed the importance of having a gender perspective in every action related to climate change. The three key themes arising from this table were courage, leadership and solutions. The following day Ms Machel referred to the three key words from her learning circle in her closing remarks at the UN Secretary General's Climate Summit when she said “Courage to work with civil society to engage the voices, ideas and actions of ALL of our citizens, especially our most marginalised populations, to improve billions of lives and protect our futures. And courage to engage a new generation of youth activists as allies in change and not threats to a ‘business as usual’ approach.”
The Foundation successfully met all of its expected outcomes for the period 2014, 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.

**STRATEGIC PRIORITY 1**

**DEVELOPMENT AND PROMOTION OF THE PRINCIPLES OF CLIMATE JUSTICE (PCJ)**

- Increased space for and understanding of Climate Justice at international level as evidenced, for example, by the report of the International Bar Association (IBA) Taskforce on Climate Change Justice and Human Rights which recommends concrete legal steps towards achieving climate justice.
- The PCJ inform research and learning as evidenced by the Climate Justice module in the Masters in Development Practice in Trinity College Dublin and the international repository of Climate Justice research hosted by Glasgow Caledonian University. One Young World created a Climate Justice award.
- Promotion of the PCJ, for example ‘Support the Right to Development’ and ‘Share Benefits and Burdens Equitably’ through thought leadership is evidenced by research and messaging on Zero Carbon the Climate Justice Way to bring equity and the right to development into negotiations on a long term goal as part of the 2015 Climate Agreement.

**STRATEGIC PRIORITY 2**

**DEVELOPMENT OF LEADERSHIP NETWORKS**

- Influenced the agenda of leadership networks and professional bodies as evidenced by the fact that climate justice is now informing the work of The Elders, B-team, SUN Movement, Sustainable Energy for All Initiative (SE4ALL) and the International Bar Association (IBA).
- *The Leaders Forum on Women Leading the Way, co-hosted with UN Women, in September 2014 provided an inclusive and participative platform to collect women’s voices and feed them in to the UN Secretary General’s Climate Summit in the thematic session on Voices from the Frontlines. Messages from the Forum also featured in the closing ceremony of the Climate Summit through the participation of Ms. Graça Machel on behalf of The Elders. Members of the Troika+ of Women Leaders on Gender and Climate Change were central to the success of this event.*

**STRATEGIC PRIORITY 3**

**INFLUENCE POLICY DEVELOPMENT**

- A concrete proposal on providing access to sustainable energy to the poorest through social protection systems which has been used to inform the Sustainable Energy for All Initiative (SE4All) and has been translated into practice on a pilot basis through a Concern Universal, Irish Aid and Energising Development (EnDev) programme in Malawi.
- The Foundation has played a leading role in establishing human rights on the agenda of the climate change community. An event co-hosted by the Foundation with the Peruvian Presidency of COP20 to celebrate Human Rights Day for the first time at a COP, led to a commitment by France to mark Human Rights Day at COP21 in Paris.
The Foundation has supported the Special Procedures Mandate Holders [independent experts] of the Human Rights Council to speak out about the impacts of human rights on climate change and about the need for human rights to inform climate action. As a result all of the United Nations Special Procedures Mandate Holders issued a joint statement to Parties to the UNFCCC in advance of COP20 urging them to integrate human rights standards and principles into their work.

The People’s Climate March on September 21 was a mass mobilisation of people for climate action to protect both people and the planet. People marched in 162 countries to raise their voices for climate justice. Joining the New York march, Mary Robinson met Kathy Jetnil-Kijiner a poet from the Marshall Islands who gave a powerful intervention during the Opening Ceremony of the UN Secretary-General’s Climate Summit on September 23. Kathy’s poem, *A Poem to my Daughter*, spoke of the plight of people living on small island developing states who face forced migration due to rising sea levels and appealed for solidarity, for climate action that will support her people saying “because we deserve to do more than just survive…we deserve to thrive…”

The Foundation supported three community based women leaders and one youth representative to travel to New York to participate in climate activities around the UN Secretary General’s Climate Summit and the *People’s March*. Working through established relationships with Climate Wise Women, Greenpeace International, WOCAN and DAMPA (Philippines) the Foundation was pleased to convene, with UN Women, a climate justice workshop to facilitate knowledge sharing and messaging amongst 35 community leaders before their participation in the Women Leaders Forum. Josephine Castillo, pictured, is a grassroots community leader and organiser with DAMPA in Manila, Philippines. She has worked extensively on a number of key urban poor issues for over twenty-two years, including reversing forced eviction and involuntary relocations, ensuring land and housing security for poor communities, and advocacy for the provision of basic services in urban poor communities. More recently, Josephine has also been advocating for fair climate action as the impacts of climate change are undermining development progress. While Josephine was in New York she spoke to the US based Weather Channel for their documentary *Climate 25*. 
OUR WAY OF WORKING

Since its first operating year, 2010, the Foundation has developed an understanding of our unique selling points and honed our way of working; thought leadership, convening, bridging. This way of working was articulated in the Annual Report 2012 and informed our work since.

Our approach and the strategies, objectives and actions in the Business Plan are guided by the Principles of Climate Justice (see page 14). These core Principles guide and inform the work of the Foundation and are the values against which we hold ourselves accountable.

• Thought leadership – Thought leaders are the informed opinion leaders and the go-to people in their field of expertise. They turn ideas into reality. As a generator of ideas and a creator of linkages the Foundation provides thought leadership in the area of climate justice which is at the nexus of climate change, development and human rights.

• Convening – The Foundation has identified its President’s convening power as a key asset. Through experience we know how to leverage this convening power with an emphasis on gender balance, and have pioneered innovative approaches to convening that maximise dialogue based on listening and learning.

• Bridging – The Foundation builds bridges between people and disciplines. It connects grassroots people, particularly women, with policy makers and world leaders, directly through convenings. Bridging disciplines brings together fields of expertise and processes that the experts within those processes feel are separate – this is often called a siloed approach.

A tangible example of this way of working in operation is our work on human rights and climate change in 2014.

PROVIDING THOUGHT LEADERSHIP; HUMAN RIGHTS INFORMING CLIMATE ACTION

Perhaps more than any other problem humanity has faced, climate change confronts us with the reality of our interdependence. No country alone can protect their citizens from the impacts of dangerous climate change.

Therefore solving the problem requires countries and citizens to act in solidarity, motivated by enlightened and collective self-interest for a better future. The impacts of climate change can undermine the enjoyment of human rights. So, actions under the UN Framework Convention on Climate Change (UNFCCC) are important as the more they limit warming, the more likely we are to have an environment in which people will be able to realise their rights. At the same time, the human rights community can emphasise the need for urgent action on climate change to protect human rights.

The UNFCCC and the United Nations Human Rights Council (HRC) are separate and independent processes with their own mandates and areas of expertise. They should not and cannot substitute for each other or encroach on each other’s mandates. They can however be supportive of each other, share expertise and good practices and respect obligations undertaken in other processes in the implementation of their work. The Foundation believes that greater communication between actors working on climate change with those working on human rights can help to build a greater understanding of the solutions that are good for people and good for the planet. It is against this background that the Foundation embarked on a programme to create a space for better dialogue and sharing of expertise between the actors.

Having documented the various relevant decisions and resolutions under both processes (UNFCCC and HRC), the
Foundation assessed the extent to which countries are respecting human rights in climate action. *Incorporating Human Rights into Climate Action* examined all National Communications submitted to the UNFCCC since 2010 along with any National Adaptation Plans of Action (NAPAs) submitted by Least Developed Countries (LDCs) over the same period. To further understand the landscape of human rights and climate change, the research also considered reports under the Universal Periodic Review (UPR) to the HRC since 2010. The report found that only 12 out of over 180 countries, included in the study, made the link between human rights and climate change in reports to both the UNFCCC and the HRC.

In seeking to understand how climate action can and should respect and protect human rights, the Foundation commissioned research on the considerations of the need to keep warming as far below 2°C as possible. In setting this target the international community implicitly agreed to set a limit on global cumulative carbon dioxide emissions. Reaching zero carbon is what is required to stay within this “carbon budget. *Zero Carbon Zero Poverty the Climate Justice Way* showed that this can be achieved through a rapid peaking of the world’s carbon emissions, by 2020, and a complete phase out of carbon emissions by 2050. A global phase out of carbon emissions can only work when it is done fairly and as part of sustainable development. In other words, a transition to a zero carbon world must protect the right to development. As the primary consideration for any developing country is development, realising this through a non-fossil fuel dependent pathway is a daunting task, particularly when no country to date has done so. This is a central issue within the climate change negotiations and a climate justice approach.

Ruth Buendia, an indigenous leader from CARE Asháninka, Peru participating in the climate justice dialogue on Human Rights Day at COP20/CMP10.

Participation in decision making is a central tenet of climate justice so the Foundation consciously designs meetings to ensure as wide and full participation of actors in the climate change community as possible. Bringing grassroots practitioners and policy makers together, in respectful dialogue, means that those people living on the frontlines of the climate change challenge can input their first-hand knowledge and experience into the design of solutions. Difficult political and cultural issues cannot be avoided when all parties are part of the decision making fora.

Photo: Ministry of Environment, Peru
USING OUR CONVENING POWER –
BRIDGING DISCIPLINES AND PEOPLE

The timing of our work is largely determined by the calendar
of meetings which the UNFCCC and the HRC observes.
The Foundation concentrated the timing of its convenings
around the important meetings of the two bodies;

- Within the UNFCCC calendar, the Conference of Parties
  (COP) is the annual decision making meeting. In 2014, Peru
  hosted COP20/CMP10

- Within the HRC, quarterly sessions of the Council are when
  Resolutions are passed.

Continuing the Foundation’s tradition of co-hosting a high
level event with the President of a COP, Minister Pulgar
Vidal who held the Peruvian Presidency of COP20/CMP10,
agreed to work with the Foundation to host the first
celebration of Human Rights Day at the climate negotiations,
which conveniently fell within the COP timetable. The
agreement was in place from early in 2014 which allowed the
Foundation to encourage NGOs and civil society organisations
working in the area of human rights and climate change
to organise side events at COP20/CMP10 which would serve
to raise awareness of the links between human rights and
climate change during a significant decision making meeting
of the COP. In the meantime, the Foundation worked to
inform climate change negotiators of the relevance of a
human rights framework, cognisant of the fact that the
institution for dealing with human rights is the HRC.

In March, the Foundation held discussions with stakeholders
of the HRC, including civil society representatives, to
deepen our understanding of their work and explore
potential opportunities to advance mutual agendas. The
Foundation discussed, with the stakeholders, the value of a
climate justice narrative which speaks to the human rights
dimensions of climate change. The Foundation encouraged
the human rights community based in Geneva to become

more vocal on the issue of climate change. In June, the
Foundation issued a statement welcoming the adoption, by
consensus, of a new resolution A/HRC/26/L.33 by the HRC
which recognises the need to fully respect human rights
when taking climate action. This resolution provided an
impetus for our work both in 2014 and 2015.

In October 2014, the protection of the human rights of
the most vulnerable people in our climate disrupted world
was highlighted by 28 of the United Nations Human Rights
Experts when they released a call to the Parties of the
UNFCCC “to include language in the 2015 climate agreement
that provides that the Parties shall, in all climate change
related actions, respect, protect, promote and fulfil human
rights for all”.

The statement was timed to coincide with the October
session of the Ad Hoc Working Group on the Durban
Platform for Enhanced Action (ADP), which took place
in Bonn from 20-25th of October. The ADP was the last
negotiating opportunity to inform and shape the draft text
of a new climate agreement which was expected to be the
key outcome from COP20 in Lima - a milestone to the final
agreement at COP21/CMP11 in Paris. The Foundation used
the opportunity of the ADP, to convene a group of 23 senior
negotiators representing a range of regional groups in order
to present our climate justice research.

The key findings of Incorporating Human Rights into Climate
Action and the equity dimensions of a carbon phase out
were presented before participants who were invited to
discuss how these considerations could inform the draft text
for COP20.

The recommendations in the Foundation’s research were
supported by two recent proposals, the open letter from 28
UN Independent Human Rights Experts to all Governments;
and the International Bar Associations’ (IBA) recently
published task force report on “Achieving Justice and
Human Rights in an Era of Climate Disruption”.
human rights a priority topic in the climate change debate”. Discussions at the event brought to life the fact that climate change is undermining human rights around the world.

Human rights experts in attendance called on the UNFCCC to better reflect human rights in its work. Professor John Knox, UN Independent Expert on Human Rights and the Environment highlighted a statement on human rights and climate change released that same week by 76 of the UN Independent Human Rights Experts. In the statement the experts urge “all Governments around the world to integrate human rights standards and principles in the current negotiations”.

From the Marshall Islands and Peru, to Morocco and the Philippines, participants shared their national experience of how human rights are undermined by floods, food insecurity, rising sea levels and increasing health problems. Minister of State for Environment, Morocco, Hakima El Haite, highlighted the impacts of a recent catastrophic flood in her country saying that adaptation and mitigation need to get equal attention in the new agreement and that “adaptation allows people to realise their human rights”. Picking up the issue of climate displaced people, Joy Kennedy representing the World Council of Churches stressed the need for governments to formally recognise the plight of affected people who currently have no legal status.

The rights to participation and education were a particular focus of the meeting. Ruth Buendia, an indigenous leader from CARE Asháninka, Peru, and Vicki Taulpi- Corpuz, UN Special Rapporteur on the Rights of Indigenous Peoples, spoke about how access to information, education and land rights enable indigenous communities and particularly women to become effective drivers of climate adaptation and mitigation actions.

Speaking on behalf of the YOUNGO constituency, which is a group of nationally supported young delegates, at COP20/ CMP10 Wilfred Musinguzi from Uganda stressed the need for access to information and education “if we have the knowledge we can create the solutions for ourselves.”

(CELEBRATING HUMAN RIGHTS DAY AT A COP)

The UN designated theme of Human Rights Day in 2014 was “Human Rights Matter” which provided a context for our co-hosted event with the COP20/CMP10 Presidency. The breakfast meeting, setting the scene for the first celebration of Human Rights Day during a COP, engaged government ministers, grassroots activists, human rights experts, indigenous, business and youth representatives in a dialogue that clarified that human rights matter in the negotiation of a new climate agreement.

COP President and co-host of the meeting, Minister Pulgar Vidal began the discussion saying, “it is time to make
Climate Change in the Human Rights Council

In their national reports to the UPR of the HRC, developing countries highlighted the impacts of climate change on human rights more frequently than developed countries. Developing countries with acute vulnerability to climate impacts, the Small Island Developing States (SIDS) and the Least Developed Countries (LDCs), highlighted these implications most often.

John Knox UN Special Rapporteur on Human Rights and the Environment, Hilal Elver UN Special Rapporteur on the Right to Food and Cristina Tirado Special Advisor to the Pan American Health Organisation attended the climate justice dialogue, hosted by the Foundation and Minister Pulgar Vidal as President of COP20/CMP10, which marked the first celebration of Human Rights Day during a COP, therefore acknowledging the links between human rights and climate change.

Photo: Ministry of Environment, Peru
Claudia Salerno Caldera, Vice Minister of Economic Cooperation in Venezuela spoke about the need to bring more voices from women, youth, civil society and indigenous people into the climate negotiations. She urged the governments at the meeting to look at what they can do to integrate human rights into the work of the UNFCCC at Lima and again in Paris.

Nearly all the participants expressed the need to reflect a people-centred approach and human rights in the new climate agreement.

Mary Robinson urged governments to use the remaining time in Lima to strengthen references to human rights in the draft text for a new climate agreement which will be finalised in Paris in December 2015 at COP21/CMP11.

Significantly, the French Minister for Foreign Affairs, and incoming President of COP21/CMP11, Laurent Fabius committed to celebrating Human Rights Day at COP21 in Paris thus creating a space for the dialogue between human rights and climate change to continue in 2015.

In his opening remarks at the dialogue Minister Vidal said “it is time to make human rights a priority topic in the climate change debate.” Minister Fabius later announced that there would be a celebration of Human Rights Day at COP21/CMP11 which ensures that the links between climate change and human rights will be acknowledged at the Paris conference.

Photo: Ministry of Environment, Peru
MEMBERS OF THE BOARD OF TRUSTEES

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.

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

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

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

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.

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

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

MARY ROBINSON (CHAIR)
Lawyer; former President of Ireland; former UN High Commissioner for Human Rights; member of The Elders; Chancellor of Dublin University.

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.

BRIDE ROSNEY
Secretary to the Board, was the Director of Communications with the Irish national broadcaster RTÉ from 2001 to 2009, having previously worked as Special Advisor to Mary Robinson for an eight-year period, during her time as President of Ireland and UN High Commissioner for Human Rights.

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, 2014

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* participated by telephone link
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 point 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 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 multi-disciplinary 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.
2. DONORS 2010 - 2014

AJWS – American Jewish World Service – A nonprofit organisation 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. They lead, support, and collaborate with a broad network of efforts, ideas, and organisations that share their vision of a world free of conflict and injustice.

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 – 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 is a private philanthropic ten-year fund, set up in 2004 and operating until 2013 and based in Dublin, Ireland. The One Foundation believes that ‘active philanthropy’ can be a powerful way to generate long-term solutions and it invests funds, skills and other resources in non-profit organisations that share 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 / Her Highness Sheikha Moza bint Nasser – 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.

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, Unite believes that tough challenges can be addressed by the business and social sectors uniting to ensure business is a force for good. Unite focuses on three areas: Big Ideas – creating new global leadership models to address conflict, climate change and disease; Entrepreneurial Incubator – bringing together the business and social sectors and Business Mobilisation and Inspiration – support for businesses to be 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.
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 the 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 Programme 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.
REFERENCE AND ADMINISTRATION

DIRECTORS
Tom Arnold
Frank Convery
Conor Gearty
Laurence Gill
Jane Crimson
Hadeel Ibrahim
Irene Khan
Mary Robinson (Chair) President
David Went

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

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

BANKERS
Allied Irish Bank
69/71 Morehampton Road, Donnybrook, Dublin 4
Ulster Bank
33 College Green, Dublin 2

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

BACKGROUND ON PURPOSE OF CHARITY

The vision of the Mary Robinson Foundation - Climate Justice (MRFCJ) 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.

STRATEGIC PRIORITIES

Five key strategic priorities were identified for the Foundation’s initial period of operations, to 2014. In relation to each priority local partners were identified, where appropriate, in the areas of the world affected, with a view to having their voice heard, their viewpoints taken into consideration and their energy, talent and commitment mobilised. In 2013 and 2014 activities under Strategic Priorities 4 and 5 were incorporated into Strategic Priorities 1, 2 and 3.

STRATEGIC PRIORITY 1 – DEVELOPMENT AND PROMOTION OF PRINCIPLES OF CLIMATE JUSTICE

Participate in, and promote, the development of principles of climate justice and equity to create an international framework to minimise the negative impact and maximise the positive opportunities which climate change will have on communities and sectors in developing countries.

STRATEGIC PRIORITY 2 – DEVELOPMENT OF LEADERSHIP NETWORKS

Foster the development of leadership networks addressing climate justice; expedite the sharing of positive experiences via real and virtual dissemination.

STRATEGIC PRIORITY 3 – INFLUENCE POLICY DEVELOPMENT

Influence policy development and implementation at national and international levels, in relation to climate change to ensure climate justice for the benefit of the most vulnerable people in low-income countries.

STRATEGIC PRIORITY 4 – SUPPORT INNOVATION FOR ADAPTATION AND MITIGATION

Support the development of innovation ecosystems - policy, enterprise, research, community - that find new and better ways of developing in a climate stressed world; strengthen the capacity of networks to promote and support innovation, social entrepreneurship and international finance for the development of adaptation and mitigation strategies, technologies and coping mechanisms for the benefit of people in low-income countries, and to assist low-income countries in low-carbon development.

STRATEGIC PRIORITY 5 – PROMOTE GREEN TECHNOLOGIES

Promote and develop access to green technologies and products in low-income countries with business, social entrepreneurs, governmental and non-governmental organisations (NGOs) and other organisations/individuals to counteract the negative impacts of climate change; facilitate the local development and transfer of adaptation technology and know-how to the people in low-income countries.
DIRECTORS’ REPORT

The directors present their report together with the audited financial statements of the Company for the year ended 31 December 2014.

PRINCIPAL ACTIVITIES

The Company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Acts, 1963 to 2013 and although not obliged to comply with the Statement of Recommended Practice (SORP) as issued by the Charity Commissioners for England and Wales in October 2005, the Company has implemented many of its recommendations in these financial statements.

LEGAL STATUS

The Mary Robinson Foundation - Climate Justice is a Company limited by guarantee and has no share capital. In accordance with Section 24 of the Companies Act 1963, the Company is exempt from including the word Limited in its name. The Company, as a charity, is exempt from the reporting and disclosure requirements of the Companies (Amendment) Act, 1986.

The Mary Robinson Foundation - Climate Justice was incorporated in Ireland on 8 February 2010 under the Companies Acts 1963 to 2013, registered number 480656. The objectives of the Company are charitable in nature and it has been granted charitable tax exemption by the Revenue Commissioners (Registered Charity No. CHY 19009).

STATEMENT OF DIRECTORS’ RESPONSIBILITIES

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

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the Company for each financial year and for its profit or loss at the end of the financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

In preparing those financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 proper books of account that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
RESULTS FOR THE YEAR AND REVIEW OF OPERATIONS
The results for the year as set out on page 28 are considered satisfactory by the Board. There was a surplus of €38,027 in the year 2014, compared to a deficit of €88,985 in 2013. The financial statements have been prepared in accordance with the Accounting Policies set out on pages 31 and 32 to the financial statements. The fundraising for the Foundation during 2011/2012 was overseen by the President while the logistics were handled by staff members. During 2013 a Fundraising Subcommittee of the Board was established and now spear-heads the responsibility.

Establishment and consolidation of a staff complement to deliver the Foundation’s targets continued and the staffing structure was adapted to the changing needs as the Foundation developed. In 2013 a flatter organisational structure was introduced and in 2014 a Head of Research and Development and a Head of Administration and Communications led the Foundation operationally, on an ex-aquo basis, with both these post-holders reporting directly to the President who continues to work for the Foundation on a pro-bono basis.

For cost-efficiency reasons IT support and accounts support continue to be outsourced - there was a transition with the webmaster role which was gradually brought in-house during year 2013; this was further consolidated in 2014. The Exchequer accounts package went live in 2013. This has enhanced financial reporting and 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.

Among the key achievements in 2014 were:
- The Foundation continued to operate on a sound organisational footing
- Publication of fourth Annual Report for the Foundation
- At COP20 In Lima and at the behest of the Foundation there was, for the first time at any COP meeting, official recognition of Human Rights
- The Foundation commissioned and published original research on linkages between human rights and climate change
- The Foundation commissioned research and published a position paper on Intergenerational Equity in Climate Change
- Funding has been secured for Foundation activities through to mid- 2016.

FUTURE DEVELOPMENTS
The Business Plan 2014 - 2015 has a focus on 2015 - a key year for climate justice being the year in which the United Nations Framework Convention on Climate Change (UNFCCC) is scheduled to adopt a new international climate change agreement and it is also the deadline for the UN General Assembly to adopt a new development agenda. Both of these processes are directly relevant to climate justice which lies at the intersection of development, climate change and human rights - the primary focus is the Foundation’s work. Securing satisfactory front-end funding for operational costs for through to mid-2016 means that the Foundation is on a secure footing for the implementation of this updated Business Plan. During 2015 a new Business Plan 2016-2018 will be developed by the Executive for discussion and decision by the Board.
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 nine non-executive directors and 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 20 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 five times during 2014, in February, May (a regular meeting and AGM), September and December.

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 February, and reported directly to the full Board.

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.

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. Eight directors resigned at AGM 13 May 2013, having completed a three-year term, and were all re-elected. Tom Arnold, Frank Convery, Conor Gearty, Jane Crimson, Hadeel Ibrahim, Irene Khan, Brigid Laffan and Mary Robinson were all in office for three years and were deemed to have resigned at AGM and were all re-elected. At the end of 2013 Brigid Laffan, following her acceptance of a post overseas, retired from the Board.

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 2012 as part of financial controls the payroll, including
tax compliance, was independently reviewed and the findings were satisfactory. In 2014 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 and Payments will be conducted.

BUDGET CONTROL
A detailed budget was prepared for 2014 in line with the strategic plan and it was reviewed by the Finance Subcommittee of the Board and further reviewed and approved by the Board. In September 2014, as a result of the receipt of extra funding a revised budget was prepared, reviewed by the Finance Subcommittee and adopted by the Board. Actual results and outcomes are compared against the budget to ensure, alignment with plan; tight budgetary control and value for money.

ORGANISATIONAL STRUCTURE
During 2014 a Head of Research and Development and a Head of Administration and Communications led the Foundation operationally, on an ex-aquo basis, with both these post-holders reporting directly to the President.

MANAGEMENT AND STAFF
We acknowledge with appreciation the committed work of our staff and volunteers. Our success and achievements of our work is due to their dedication and contribution.

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 customers and employees. The Company is compliant with relevant environmental legislation.

The reporting requirements of the Companies (Amendment) Act, 1986, relating to financial statements do not apply to the Company, as it is a Company limited by guarantee, not having a share capital and does not trade for the acquisition of gain by its members.

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.

POST BALANCE SHEET EVENTS
There were no significant events affecting the Foundation since the year-end.

RESEARCH AND DEVELOPMENT
A Head of Research and Development took up duty on 1 January 2011. The Foundation has developed a Climate Justice database and has identified areas of future research for the Foundation.

POLITICAL DONATION
There was no political donation made.

transactions involving directors
There were no contracts or arrangements of any significance in relation to the business of the Company in which the directors had any interest as defined in the Companies Act 1990, at any time during 2014.
BOOKS OF ACCOUNT
The measures taken by the directors to secure compliance with the Company’s obligation to keep proper books of account are the use of appropriate systems and procedures and the engagement of competent financial consultants. The books of account are kept at 6 South Leinster Street, Dublin 2.

AUDITORS
The auditors PricewaterhouseCoopers were appointed as first Auditors by the Board and will continue in office in accordance with the provisions of Section 160 (2) of the Companies Act, 1963.

On behalf of the board

Mary Robinson
David Went
25 May 2015

INDEPENDENT AUDITORS’ REPORT TO THE MEMBERS OF THE MARY ROBINSON FOUNDATION

We have audited the financial statements of The Mary Robinson Foundation for the year ended 31 December 2014 which comprises the Profit and Loss Account, the Balance Sheet, the Cash Flow, the Accounting Policies and the related notes. The financial reporting framework that has been applied in their preparation 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).

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS
As explained more fully in the Directors’ Responsibilities Statement set out on page 22, the directors are responsible for the preparation of the financial statements giving 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 193 of the Companies Act, 1990 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.
SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company’s circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors’ Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS
In our opinion the financial statements:
• give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the state of the company’s affairs as at 31 December 2014 and of its surplus and cash flows for the year then ended; and
• have been properly prepared in accordance with the requirements of the Companies Acts 1963 to 2013.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT
BY THE COMPANIES ACTS 1963 TO 2013
• We have obtained all the information and explanations which we consider necessary for the purposes of our audit
• In our opinion proper books of account have been kept by the company
• The financial statements are in agreement with the books of account
• In our opinion the information given in the Directors’ Report is consistent with the financial statement.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT
BY EXCEPTION
We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which require us to report to you if, in our opinion, the disclosures of directors’ remuneration and transactions specified by law are not made.

Teresa Harrington
for and on behalf of
PricewaterhouseCoopers Chartered Accountants and Statutory Audit Firm Dublin
25 May 2015

• The directors are responsible for the maintenance and integrity of the Company website; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that have occurred to the financial statements since they were initially presented on the website
• Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.
### STATEMENT OF FINANCIAL ACTIVITIES

Year Ended 31 December 2014

<table>
<thead>
<tr>
<th>NOTES</th>
<th>2014 RESTRICTED FUNDS €</th>
<th>2014 UNRESTRICTED FUNDS €</th>
<th>2014 TOTAL €</th>
<th>2013 TOTAL €</th>
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<td><strong>Incoming resources:</strong></td>
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<td><strong>Resources expended:</strong></td>
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<td>4</td>
<td>5,926</td>
<td>4,108</td>
<td>10,034</td>
</tr>
<tr>
<td><strong>Total resources expended</strong></td>
<td></td>
<td></td>
<td>530,882</td>
<td>236,883</td>
</tr>
<tr>
<td><strong>Net income/(expenditure)</strong></td>
<td></td>
<td></td>
<td>80,579</td>
<td>(116,028)</td>
</tr>
<tr>
<td><strong>Other recognised gains/(losses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other gains/(losses)</td>
<td>6</td>
<td>-</td>
<td>73,476</td>
<td>73,476</td>
</tr>
<tr>
<td><strong>Total other recognised gains/(losses)</strong></td>
<td></td>
<td></td>
<td>-</td>
<td>73,476</td>
</tr>
<tr>
<td><strong>Net movement in funds</strong></td>
<td></td>
<td></td>
<td>80,579</td>
<td>(42,552)</td>
</tr>
<tr>
<td><strong>Reconciliation of funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds brought forward</td>
<td>4,197</td>
<td>256,612</td>
<td>260,809</td>
<td>349,794</td>
</tr>
<tr>
<td><strong>Total funds carried forward</strong></td>
<td></td>
<td></td>
<td>84,776</td>
<td>214,060</td>
</tr>
</tbody>
</table>

There are no recognised gains or losses other than the net movement in funds arising from continuing operations for the year.

Incoming resources arose solely from continuing operations.

**On behalf of the board**

Mary Robinson  
David Went  
25 May 2014
## BALANCE SHEET
As at 31 December 2014

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,016</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8,853</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash in bank and at hand</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,702,722</td>
</tr>
<tr>
<td>Debtors and prepayments</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>16,447</td>
</tr>
<tr>
<td></td>
<td></td>
<td>18,749</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,719,169</td>
</tr>
<tr>
<td><strong>Creditors - amounts due within one year</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors and accruals</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>91,480</td>
</tr>
<tr>
<td></td>
<td></td>
<td>63,678</td>
</tr>
<tr>
<td>Deferred Restricted Grant from Irish Aid</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>100,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Deferred income</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,229,869</td>
</tr>
<tr>
<td></td>
<td></td>
<td>868,406</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,421,349</td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>297,820</td>
<td>251,956</td>
</tr>
<tr>
<td><strong>Total assets less current liabilities</strong></td>
<td>298,836</td>
<td>260,809</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td>298,836</td>
<td>260,809</td>
</tr>
<tr>
<td><strong>Reserves</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accumulated funds - unrestricted and restricted</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td></td>
<td>298,836</td>
<td>260,809</td>
</tr>
</tbody>
</table>

The accompanying notes on pages 33 to 38 form an integral part of the financial statements.

**On behalf of the board**

Mary Robinson  
David Went  
25 May 2015
## CASH FLOW STATEMENT
Year Ended 31 December 2014

### RECONCILIATION OF NET CASHFLOW TO MOVEMENT IN NET FUNDS
Year Ended 31 December 2014

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>NOTES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in cash in the year</td>
<td>537,431</td>
<td>117,132</td>
</tr>
<tr>
<td>Net funds at 1 January 2014</td>
<td>1,165,291</td>
<td>1,048,159</td>
</tr>
<tr>
<td>Net funds at 31 December 2014</td>
<td>1,702,722</td>
<td>1,165,291</td>
</tr>
</tbody>
</table>

On behalf of the board

Mary Robinson
David Went
25 May 2015
ACCOUNTING POLICIES

The significant accounting policies and estimation techniques adopted by the company are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

ACCOUNTING CONVENTION

The financial statements are presented in Euro (€) under the historical cost convention.

BASIS OF PREPARATION

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish Statute comprising the Companies Acts 1963 to 2013. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those promulgated by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council. The company has complied with many of the recommendations of the Statement of Recommended Accounting Practice (SORP) - Accounting and Reporting by Charities issued by the Charity Commissioners for England and Wales in October 2005.

FIXED ASSETS

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on a straight line basis to write off the cost of the assets over their estimated useful lives at the following annual rates:

Office furniture and equipment 20%
IT equipment 33.33%

Assets are eliminated from the balance sheet when fully depreciated.

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 set out by the donor.

DEFERRED REVENUE

Revenue is deferred at the balance sheet date when voluntary income has been received with specified terms imposed by the funding organisation which have not been fully met at the balance sheet date.

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.

RESTRICTED FUNDS

Restricted funds consist of funding received which can only be used for the purpose for which they are specified by the donors.

UNRESTRICTED FUNDS

Unrestricted funds consist of funding which the charity can spend based on its own discretion to enable it to achieve its overall aim and objectives.

DONATED SERVICES

Where services are provided to the charity as a donation that would normally be purchases from suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution had they been purchased.
IRRECOVERABLE VAT
Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

GOVERNANCE COSTS
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

PENSION COSTS
Retirement benefits to employees are funded from both the company and the employees. Payments are made to individual PRSAs which are held separate from the company. These payments are charged against the income of the year in which they are paid.

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.

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 inflation. The Board has a low risk policy, has no derivatives and surplus cash is placed in short-term 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.
NOTES TO THE FINANCIAL STATEMENTS

1. OWNERSHIP AND OPERATIONS

The company is limited by guarantee and does not have a share capital.

The company is precluded by its Memorandum of Association from paying a dividend either as part of normal operations or on distribution of the company’s assets in the event of it being wound up. All income must be applied solely towards the promotion of the charitable objectives of the company.

2. ANALYSIS OF VOLUNTARY INCOME

<table>
<thead>
<tr>
<th></th>
<th>RESTRICTED FUNDS €</th>
<th>UNRESTRICTED FUNDS €</th>
<th>TOTAL 2014 €</th>
<th>TOTAL 2013 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Irish Aid</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50,000</td>
</tr>
<tr>
<td>Nduna Foundation</td>
<td>-</td>
<td>13,840</td>
<td>13,840</td>
<td>186,160</td>
</tr>
<tr>
<td>Rockefeller Foundation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>54,294</td>
</tr>
<tr>
<td>Rockefeller Foundation - New Funding</td>
<td>29,000</td>
<td>-</td>
<td>29,000</td>
<td>30,000</td>
</tr>
<tr>
<td>NTR Foundation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>132,000</td>
</tr>
<tr>
<td>CIFF</td>
<td>174,212</td>
<td>-</td>
<td>174,212</td>
<td>60,087</td>
</tr>
<tr>
<td>The Tides Foundation</td>
<td>105,000</td>
<td>-</td>
<td>105,000</td>
<td>45,257</td>
</tr>
<tr>
<td>Humanity United</td>
<td>-</td>
<td>100,000</td>
<td>100,000</td>
<td>50,634</td>
</tr>
<tr>
<td>The Schmidt Family</td>
<td>37,000</td>
<td>-</td>
<td>37,000</td>
<td>37,074</td>
</tr>
<tr>
<td>The Hunt Foundation</td>
<td>30,000</td>
<td>-</td>
<td>30,000</td>
<td>-</td>
</tr>
<tr>
<td>AJWS</td>
<td>197,549</td>
<td>-</td>
<td>197,549</td>
<td>-</td>
</tr>
<tr>
<td>The Wallace Foundation</td>
<td>38,700</td>
<td>-</td>
<td>38,700</td>
<td>-</td>
</tr>
<tr>
<td>Private Donors</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>25</td>
</tr>
<tr>
<td>PwC</td>
<td>-</td>
<td>3,000</td>
<td>3,000</td>
<td>3,000</td>
</tr>
<tr>
<td>International Bar Association</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,500</td>
</tr>
<tr>
<td>St Patrick’s College</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>150</td>
</tr>
<tr>
<td>Business Ireland - South Africa</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,500</td>
</tr>
<tr>
<td>Harris &amp; Trotter</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,142</td>
</tr>
<tr>
<td><strong>Total donations for the period</strong></td>
<td><strong>611,461</strong></td>
<td><strong>116,840</strong></td>
<td><strong>728,301</strong></td>
<td><strong>658,823</strong></td>
</tr>
</tbody>
</table>
NOTES TO THE FINANCIAL STATEMENTS continued

3. BREAKDOWN OF COSTS OF 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.

<table>
<thead>
<tr>
<th></th>
<th>RESTRICTED</th>
<th>UNRESTRICTED</th>
<th>TOTAL 2014</th>
<th>TOTAL 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Staff costs</td>
<td>269,410</td>
<td>157,174</td>
<td>426,584</td>
<td>457,930</td>
</tr>
<tr>
<td>Office cleaning</td>
<td>1,360</td>
<td>7,235</td>
<td>8,595</td>
<td>12,418</td>
</tr>
<tr>
<td>Travel and subsistence</td>
<td>84,885</td>
<td>10,438</td>
<td>95,323</td>
<td>55,727</td>
</tr>
<tr>
<td>Program support</td>
<td>23,448</td>
<td>647</td>
<td>24,095</td>
<td>40,107</td>
</tr>
<tr>
<td>Program print, design &amp; audio</td>
<td>2,907</td>
<td>-</td>
<td>2,907</td>
<td>-</td>
</tr>
<tr>
<td>Meetings and hospitality</td>
<td>55,663</td>
<td>1,351</td>
<td>57,014</td>
<td>26,498</td>
</tr>
<tr>
<td>Publications</td>
<td>1,833</td>
<td>14,395</td>
<td>16,228</td>
<td>11,497</td>
</tr>
<tr>
<td>Program Consultancy</td>
<td>39,955</td>
<td>6,500</td>
<td>46,455</td>
<td>-</td>
</tr>
<tr>
<td>Accountancy fees</td>
<td>-</td>
<td>14,825</td>
<td>14,825</td>
<td>19,600</td>
</tr>
<tr>
<td>Other general office administration costs</td>
<td>20,764</td>
<td>7,142</td>
<td>27,906</td>
<td>68,746</td>
</tr>
<tr>
<td>IT Webmaster cost</td>
<td>24,731</td>
<td>5,231</td>
<td>29,962</td>
<td>34,363</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>7,837</td>
<td>7,837</td>
<td>13,340</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>524,956</strong></td>
<td><strong>232,775</strong></td>
<td><strong>757,731</strong></td>
<td><strong>740,226</strong></td>
</tr>
</tbody>
</table>

4. GOVERNANCE COSTS

Governance costs include audit, legal advice, costs associated with strategic management and preparation of statutory accounts.

<table>
<thead>
<tr>
<th></th>
<th>RESTRICTED</th>
<th>UNRESTRICTED</th>
<th>TOTAL 2014</th>
<th>TOTAL 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Audit fees*</td>
<td>-</td>
<td>3,000</td>
<td>3,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Compliance and regulatory</td>
<td>5,926</td>
<td>1,108</td>
<td>7,034</td>
<td>5,336</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,926</strong></td>
<td><strong>4,108</strong></td>
<td><strong>10,034</strong></td>
<td><strong>8,336</strong></td>
</tr>
</tbody>
</table>

*Audit fee was provided on a pro-bono basis.
5. **RESOURCES EXPENDED**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Included in resources</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>expended are salaries,</td>
<td></td>
<td></td>
</tr>
<tr>
<td>employers PRSI and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>pension costs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>360,433</td>
<td>388,541</td>
</tr>
<tr>
<td>Social welfare costs</td>
<td>38,850</td>
<td>41,671</td>
</tr>
<tr>
<td>Other pension costs</td>
<td>25,522</td>
<td>25,419</td>
</tr>
<tr>
<td></td>
<td>424,805</td>
<td>455,631</td>
</tr>
</tbody>
</table>

The average number of persons employed by the charity during the year was 7 (2013: 7). The number of employees on emoluments of €70,000 or more (excluding pension contributions) was 2 (2013: 2); both were under €80,000.

6. **OTHER RECOGNISED GAINS/(LOSSES)**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign exchange gains/(losses)</td>
<td>73,476</td>
<td>(37,745)</td>
</tr>
<tr>
<td></td>
<td>73,476</td>
<td>(37,745)</td>
</tr>
</tbody>
</table>

Other recognised gains/(losses) relates to the gain/(loss) on the translation of the US$ account to Euro at the conversion rate in 2014 and 2013.
NOTES TO THE FINANCIAL STATEMENTS continued

7. FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>FIXTURES AND FITTINGS</th>
<th>IT EQUIPMENT</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 December 2013</td>
<td>34,361</td>
<td>47,063</td>
<td>81,424</td>
</tr>
<tr>
<td>Additions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 December 2014</td>
<td>34,361</td>
<td>47,063</td>
<td>81,424</td>
</tr>
</tbody>
</table>

**Depreciation**

<table>
<thead>
<tr>
<th></th>
<th>FIXTURES AND FITTINGS</th>
<th>IT EQUIPMENT</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>At 31 December 2013</td>
<td>26,456</td>
<td>46,115</td>
<td>72,571</td>
</tr>
<tr>
<td>Charge for year</td>
<td>6,889</td>
<td>948</td>
<td>7,837</td>
</tr>
<tr>
<td>At 31 December 2014</td>
<td>33,345</td>
<td>47,063</td>
<td>80,408</td>
</tr>
</tbody>
</table>

**Net book value**

<table>
<thead>
<tr>
<th></th>
<th>FIXTURES AND FITTINGS</th>
<th>IT EQUIPMENT</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>At 31 December 2014</td>
<td>1,016</td>
<td>-</td>
<td>1,016</td>
</tr>
<tr>
<td>At 31 December 2013</td>
<td>7,905</td>
<td>948</td>
<td>8,853</td>
</tr>
</tbody>
</table>

8. CASH AT BANK AND IN HAND

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>1,091,542</td>
<td>796,885</td>
</tr>
<tr>
<td>Restricted</td>
<td>510,480</td>
<td>368,406</td>
</tr>
<tr>
<td>Specific Restriction Irish Aid*</td>
<td>100,000</td>
<td>-</td>
</tr>
</tbody>
</table>

1,702,022 1,165,291

Restricted cash represents unspent monies received from donors who have specified certain conditions for use.

*Specific grant from Irish Aid to be used in the President’s capacity of UN Special Envoy on Climate Change
### 9. Debtors and Prepayments

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest receivable</td>
<td>2,800</td>
<td>959</td>
</tr>
<tr>
<td>Other debtors</td>
<td>7,068</td>
<td>8,193</td>
</tr>
<tr>
<td>Prepayments</td>
<td>6,579</td>
<td>9,597</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>16,447</td>
<td>18,749</td>
</tr>
</tbody>
</table>

### 10. Creditors and Accruals

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts falling due within one year:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors and accruals</td>
<td>74,608</td>
<td>21,897</td>
</tr>
<tr>
<td>PAYE/PRSI</td>
<td>16,872</td>
<td>41,781</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>91,480</td>
<td>63,678</td>
</tr>
</tbody>
</table>

### 11. Deferred Revenue

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations for future purpose of charity</td>
<td>1,229,869</td>
<td>868,406</td>
</tr>
</tbody>
</table>

### 12. Deferred Revenue

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred Restricted Grant from Irish Aid</td>
<td>100,000</td>
<td>-</td>
</tr>
</tbody>
</table>

---

37
NOTES TO THE FINANCIAL STATEMENTS continued

13. RECONCILIATION OF NET INFLOW/(OUTGOING) RESOURCES TO NET CASH INFLOW FROM CHARITABLE ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net inflow/(outgoing) resources</td>
<td>38,027</td>
<td>(88,986)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>7,837</td>
<td>13,340</td>
</tr>
<tr>
<td>Decrease/(increase) in debtors</td>
<td>2,302</td>
<td>(9,792)</td>
</tr>
<tr>
<td>Increase in creditors and deferred revenue</td>
<td>489,265</td>
<td>202,570</td>
</tr>
<tr>
<td><strong>Net cash inflow from charitable activities</strong></td>
<td><strong>537,431</strong></td>
<td><strong>117,132</strong></td>
</tr>
</tbody>
</table>

14. RESERVES

<table>
<thead>
<tr>
<th></th>
<th>ACCUMULATED FUNDS</th>
<th>ACCUMULATED FUNDS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>RESTRICTED €</td>
<td>UNRESTRICTED €</td>
<td>€</td>
</tr>
<tr>
<td>At 31 December 2013</td>
<td>4,197</td>
<td>256,612</td>
<td>260,809</td>
</tr>
<tr>
<td>Surplus/(deficit) for the year</td>
<td>80,579</td>
<td>(42,552)</td>
<td>38,027</td>
</tr>
<tr>
<td>At 31 December 2014</td>
<td><strong>84,776</strong></td>
<td><strong>214,060</strong></td>
<td><strong>298,836</strong></td>
</tr>
</tbody>
</table>

15. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2014.

16. RELATED PARTY TRANSACTIONS

There was no related party transaction in the year ended 31 December 2014.

17. DIRECTORS’ REMUNERATION

No remuneration is paid to directors for their services as board members. 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.

18. RECLASSIFICATION OF COMPARATIVES

Certain comparative figures have been reclassified for presentation purposes.

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the directors on 25 May 2015.
APPENDIX
ACRONYMS AND GENERAL EXPRESSIONS

ADP / Durban Platform for Enhanced Action
The Ad Hoc Working Group on the Durban Platform for Enhanced Action – a subsidiary body established in December 2011 to develop a climate agreement to be adopted by the UNFCCC in December 2015.

AILAC
Association of Independent Latin American and Caribbean States.

ALBA
Bolivarian Alliance of the Peoples of our Americas (member States: Antigua and Barbuda, Bolivia, Cuba, Dominica, Ecuador, Nicaragua, Saint Vincent and the Grenadines, and Venezuela).

AOSIS
Alliance of Small Island States.

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”.

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.

COP20
20th Conference of the Parties to the United Nations Framework Convention on Climate Change, which will be held in Lima, Peru in December 2014.

COP21
21st Conference of the Parties to the United Nations Framework Convention on Climate Change, which will be held in Paris, France, in December 2015. It is here that Parties are expected to agree on a new international climate agreement.

DAC
Development Assistance Committee (of the OECD).

Declaration on Climate Justice
The Declaration on Climate Justice calls on world leaders to take bold action on climate change and create a future that is fair for all. It was prepared and is supported by members of the High level Advisory Committee of the Climate Justice Dialogue.

EnDev
The Energising Development Programme is a multi-donor partnership, currently financed by the governments of the Netherlands, Germany, Norway, Australia, the United Kingdom and Switzerland. It promotes sustainable access to modern energy services for households, social institutions and small to medium-sized enterprises in developing countries in Africa, Asia and Latin America.

Fast-start Finance (FSF)
The pledge by developed countries – made at COP15 in Copenhagen, 2009 – to provide new and additional resources, including forestry and investments, approaching USD 30 billion for the period 2010 – 2012, and with balanced allocation between mitigation and adaptation.

GHG
Greenhouse gas.

GWP
Global Warming Potential.

HLAC
The High Level Advisory Committee of the Climate Justice Dialogue.

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.

IEA
The International Energy Agency is an autonomous organisation which works to ensure reliable, affordable and clean energy for its 28 member countries and beyond.

IIED
The International Institute for Environment and Development.

IPCC
Intergovernmental Panel on Climate Change.

Kyoto Protocol (KP)
An international legally-binding agreement to reduce greenhouse gas (GHG) emissions worldwide.

Millennium Development Goals (MDGs)
At a UN Millennium Summit in 2000 world leaders committed their nations to a new global partnership to reduce extreme poverty and set out a series of time-bound targets - with a deadline of 2015 – that have become known as the Millennium Development Goals.

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.

LEG
The Least Developed Countries Expert Group provides technical support and advice to the LDCs on the national adaptation programmes of action (NAPAs) and the LDC work programme, and provides technical guidance and support to the national adaptation plan (NAP) process.

LSE
The London School of Economics.

MRV
Measurement, reporting, verification of is a term used to describe all measures which states take to collect data on emissions, mitigation actions and support, to compile this information in reports and inventories, and to subject these to some form of international review or analysis.

MRFCJ / ‘The Foundation’
The Mary Robinson Foundation – Climate Justice.
### NAMAs
Nationally Appropriate Mitigation Actions refer to any action that reduces emissions in developing countries and is prepared under the umbrella of a national governmental initiative.

### NAPA
National Adaptation Programmes of Action provide a process for the LDCs to identify priority activities that respond to their urgent and immediate needs with regard to adaptation to climate change.

### 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.

### One Young World
OYW is the preeminent global forum for young leaders aged 18-30 and gathers the brightest young leaders from around the world, empowering them to make lasting connections and develop solutions to some of the world’s most pressing issues.

### OPEC
Organisation of Petroleum Exporting Countries.

### PARTIES TO THE CONVENTION
Countries that have ratified the United Nations Framework Convention on Climate Change (UNFCCC).

### PCJ
Principles of Climate Justice.

### REDD+
Reducing Emissions from Deforestation and Forest Degradation and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries. It is an evolving international mechanism which seeks to create positive incentives for developing countries to protect their forests.

### Rio+20

### SADC
Southern African Development Community.

### SBI
Subsidiary Body for Implementation under the United Nations Framework Convention on Climate Change.

### SBSTA
Subsidiary Body for Scientific and Technological Advice. SBI and SBSTA are the two permanent subsidiary bodies to the UNFCCC established by the COP/CMP.

### SE4All
Sustainable Energy for All is an initiative launched by 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 are low-lying coastal countries that tend to share similar sustainable development challenges, including small but growing populations, limited resources, remoteness, susceptibility to natural disasters, vulnerability to external shocks, excessive dependence on international trade, and fragile environments.

### SUN
Scaling Up Nutrition is a unique Movement founded on the principle that all people have a right to food and good nutrition. It unites people—from governments, civil society, the United Nations, donors, businesses and researchers—in a collective effort to improve nutrition.

### Sustainable Development Goals (SDGs)
At Rio+20 member States agreed to launch a process to develop a set of Sustainable Development Goals, which will build upon the Millennium Development Goals and converge with the post 2015 development agenda.

### The Elders
The Elders is an independent group of global leaders who work together for peace and human rights. They were brought together in 2007 by Nelson Mandela and are currently chaired by Kofi Annan.

### 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.

### UNDP
United Nations Development Programme.

### UNEP
United Nations Environment Programme.

### UNF
United Nations Foundation – connects the United Nation’s work with supporters around the world.

### 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 68th session of the UNGA was held in September 2013.

### 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.

### WFP
The World Food Programme.

### World Bank
The World Bank’s mission is to help reduce poverty and is a source of financial and technical assistance to developing countries around the world.

### WRI
World Resources Institute - focuses on the intersection of the environment and socio-economic development.