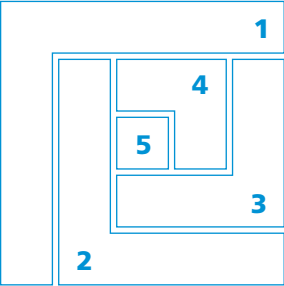


# Mary Robinson Foundation - Climate Justice Annual Report 2015



**Mary Robinson  
Foundation**  
Climate Justice



1. Many women in Burkina Faso are working hard to stop the encroaching desert. During the dry seasons for example, they prepare the ground pounding it and terracing it to control erosion and to catch the water when the rains finally come. Then they have good crop to sell in the towns for cash, which they use for their families and invest in other activities for their communities. Photo: John Isaac  
<https://www.flickr.com/photos/unphoto/5713431912>

2. In December 2015, during the 21st Conference of the Parties (COP21), more than 200 policymakers, scientists and development practitioners attended the 2015 Development & Climate Days in Paris. As part of the event, illustrator Jorge Martin visualised the conversations and discussions to produce a mammoth illustration. Photo: IIED  
<https://www.flickr.com/photos/iied/25076337043>

3. Two girls from Tacloban stand in front of some of the damage and debris left by the storm. Photo Evan Schneider, 21 December 2013.  
<https://www.flickr.com/photos/unphoto/11519437335>

4. A woman holds up some of the vegetables she has grown in a garden in Cape Town, South Africa, made possible through the Albalami Bezehkaya voluntary association, supported with funding from Australia. The garden helps improve food security through improving production, and generating income for the farmers involved. Photo: Kate Holt/Africa Practice  
<https://www.flickr.com/photos/dfataustraliana/10665106426>

5. A portrait of a member of the Indigenous community in “Copán Ruinas”, Archaeological Site (UNESCO World Heritage Site). Photo: Evan Schneider, 15 January 2015  
<https://www.flickr.com/photos/unphoto/23157975970>

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# Vision and Mission

## Mary Robinson Foundation - Climate Justice

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

## Vision

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

## Mission

The Foundation's mission is to:

- a) Put justice and equity at the heart of responses to climate change, particularly those concerned with how best to respond and adapt to the challenge that it poses for the poorest and most vulnerable peoples of the world
- b) Empower poor and vulnerable communities to speak directly in a way that is effectively heard, 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.

## 2 Foreword from the President

Since its establishment six years ago 2015 has been a major focal year for the Foundation. A core element of all of our activities has been geared to impacting on the **Sustainable Development Summit**, held in New York in September, and **COP21**, held in Paris in November/December.



It was clear that these two UN events would set the direction of travel for a better global future, and together they did send a strong message of hope that we can achieve a safer world with opportunity for all.

The Sustainable Development Summit saw the adoption of Agenda 2030 with 17 Sustainable Development Goals (SDGs) aiming to end poverty, protect the planet, and ensure prosperity for all as part of a new sustainable development agenda.

The SDGs are grounded in recognition of the dignity of the human person and endeavour to reach the furthest behind first. Of particular note is Goal 13: Take urgent action to combat climate change and its impacts - the Foundation had worked for the inclusion of such a goal recognising that without climate action, there can be no development gains. The SDGs are applicable in all countries from January 2016 and each goal has specific targets to be achieved over the next 15 years.

As we embarked on 2015 we did so with the knowledge that at COP20 in Lima, Peru in December 2014 little progress had been made on the draft text for the climate agreement. There was only superficial progress on climate financing for developing countries and limited progress in defining the nature of Intended Nationally Determined Contributions (INDCs). However COP20 had marked the first celebration of Human Rights Day at the climate negotiations and the Foundation's event, co-hosted with the Peruvian Presidency, *Human Rights Informing Climate Action*

brought together human rights and climate actors from Government, business, and civil society including grassroots, faith based, youth organisations and the indigenous community. And, significantly, the French Minister for Foreign Affairs, and President of COP21, Laurent Fabius had committed to celebrating Human Rights Day at COP21 in Paris. So, we were confident that we had advanced our human rights agenda.

COP21 opened with great hope tempered by significant reservations. It was very gratifying to hear the unprecedented call for climate justice echoed from all corners of the world and brought inside the walls of the negotiating rooms in Paris. By the close of the meeting, on 12 December 2015, 195 countries had adopted a legal climate change agreement – to be known as the Paris Agreement.

The Paris Agreement is more people-centred than its parent Convention, building on our growing understanding of climate change as a social, economic and environmental issue. While falling short of adopting a rights-based approach to the implementation of the provisions of the agreement, the Agreement recognises the need to respect and promote human rights, the rights of indigenous peoples, gender equality, women's empowerment and intergenerational equity to achieve a just transition. We see the call for climate justice reflected in the pages of the Paris Agreement – even if the means to achieve it will have to take effect over the coming years.

These two major UN events dominated the Foundation's year in many respects, but the Executive and Board of the Foundation also focussed on the post-2015 period and developed and adopted a three-year *Strategic Plan, 2016 – 2018*. The Plan was developed in the context that the focus of the international community post-2015 will be on further developing and implementing the Paris Agreement and the SDGs, and the Foundation will play a role in informing and influencing this operationalisation phase.

During the lifetime of the Plan the Foundation, building on its proven ways of working, *Thought leadership, Convening, Bridging*, will promote a 'leave no one behind' approach. This will involve encouraging equitable access to the benefits of a just transition to zero carbon development, while raising awareness of the need to respond to and cope with the injustices inherent in a climate affected world. And the Foundation will focus on one of its key strengths – its strong and credible partnerships with UN agencies, governments and civil society.

Influential voices from civil society may prove particularly important in the post-2015 period as indicated by the important role that faith-based organisations played pre-COP21 with two significant publications during summer 2015. In June the *Encyclical Letter Laudato Si'* of the Holy Father Francis on *Care for our Common Home* was released. The Encyclical is a call for climate justice from Pope Francis and shows his profound understanding

of the connection between nature, justice for people living in poverty, human dignity and the need to act in solidarity in the face of climate change. The Encyclical added real weight to our arguments to bring a people-centred approach to climate change.

The *Islamic Declaration on Global Climate Change* was released in August and was also a strong call to climate action. It acknowledged that the risks due to climate change are unevenly distributed, and are generally greater for the poor and disadvantaged communities of every country, and it called on developed countries to provide generous financial and technical support to the less well-off to achieve a phase-out of greenhouse gases as early as possible. It was heartening to see that religious leaders were driving the call for climate action and, significantly, were speaking to a climate justice narrative.

During 2015 I was also functioning as Special Envoy of the United Nations Secretary General on Climate Change – a post the Secretary General recognised was "building on my work on climate justice". While the activities of the Foundation and the Special Envoy role were complimentary, they were maintained as separate work and funding streams but inevitably placed additional pressures on the small, diligent and committed team at the Foundation. The support of all colleagues, Board members and donors has ensured the Foundation has been able to make significant progress during the vitally important year of 2015 which culminated in the adoption of the Paris Agreement.

## 4 Business Plan Key Achievements 2015

The Foundation successfully met all of its expected outcomes for the period 2015, 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](http://mrfcj.org).

### Strategic Priority 1

#### Development and Promotion of the Principles of Climate Justice (PCJ)

- Evidence to support the increase in understanding and use of a climate justice narrative was gathered by repeating the December 2012 Climate Justice Baseline in December 2015 and comparing the results. The research found that the Foundation has had a significant impact on climate justice narratives at all levels in terms of enhancing and advancing understanding, broadening use of the term, elevating and connecting people around the world, and influencing policy content and change.
- The Foundation conducted research, published policy briefs and undertook outreach to inform stakeholders in relation to the PCJ. Two policy briefs *Women's Participation – An Enabler of Climate Justice*<sup>1</sup> and *Rights for Action – Putting People at the Centre of Action on Climate Change*<sup>2</sup> and the position paper

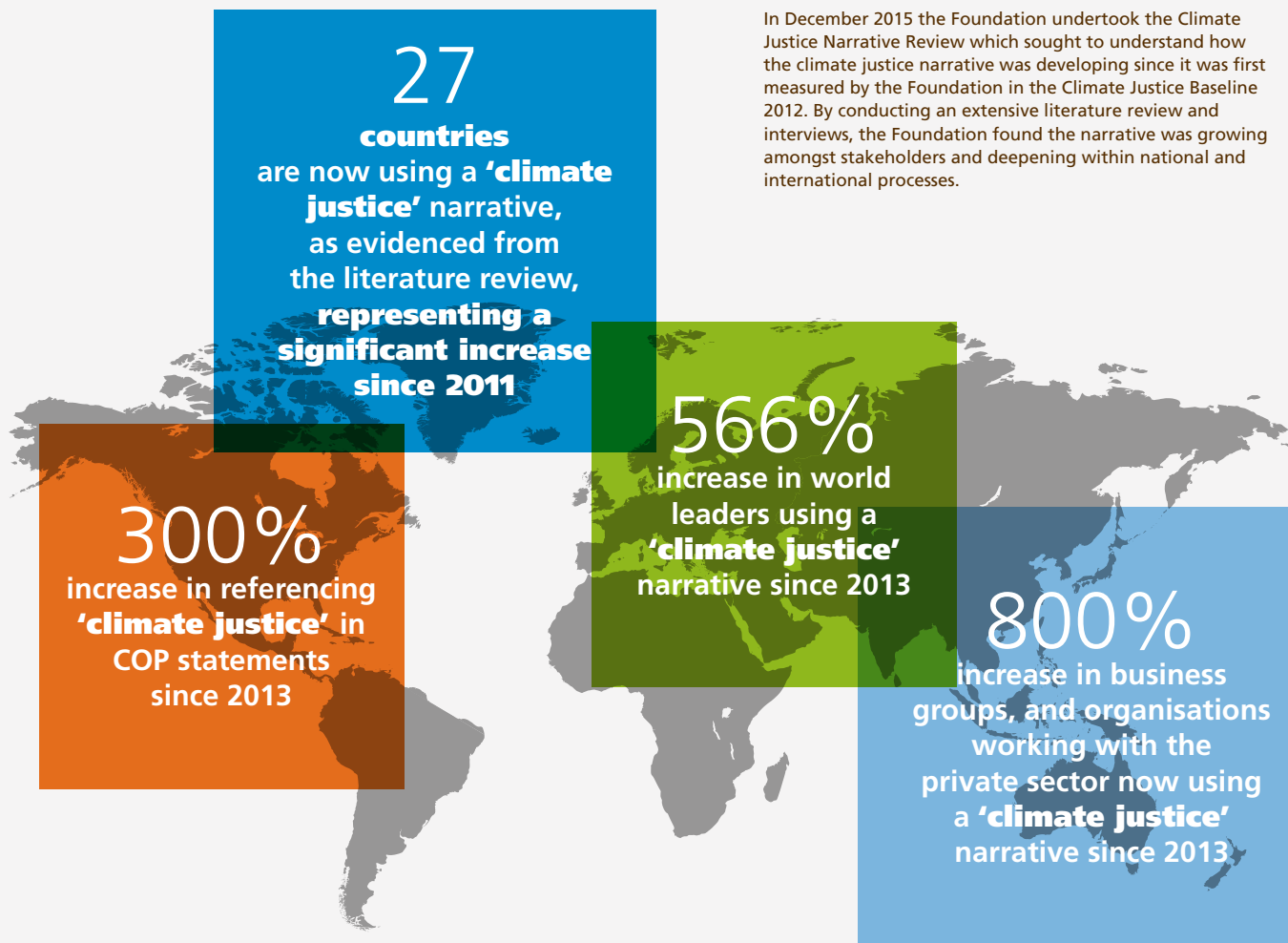
*Meeting the Needs of Future Generations*<sup>3</sup> were published and circulated in 2015.

- *Respect and protect human rights: lessons from transitional justice*<sup>4</sup>, an essay by Joy Hyvarinen, former Executive Director of the Foundation for International Environmental Law and Development (FIELD) was published as part of *The Many Faces of Climate Justice*<sup>5</sup>, a collection of commissioned papers exploring and bringing to life the PCJ. The papers add to a growing evidence base supporting a climate justice approach and set out recommendations to inform the negotiations on a new climate agreement and a post 2015 development agenda.
- The PCJ continue to inform research and learning, in different ways and at different levels, as evidenced, for example by the creation of a Climate Justice Award at the BT Young Scientist and Technology Exhibition in January 2015.

### Strategic Priority 2

#### Development of Leadership Networks

- The Foundation worked with established leadership networks across various disciplines in order to ensure that climate justice informed their work such as The Elders, B-team, SUN Movement, SE4ALL and the International Bar Association (IBA).



In December 2015 the Foundation undertook the Climate Justice Narrative Review which sought to understand how the climate justice narrative was developing since it was first measured by the Foundation in the Climate Justice Baseline 2012. By conducting an extensive literature review and interviews, the Foundation found the narrative was growing amongst stakeholders and deepening within national and international processes.

- The Foundation continued to provide the secretariat for the Troika+ of Women Leaders on Gender and Climate Change. Throughout the year the Troika + continued to be strong advocates for the need for gender equality and human rights to be included in Agenda 2030 and the Paris Agreement. In February the Foundation convened a meeting in Santiago, Chile bringing together representatives from local communities, representatives of Chilean local and national government, civil society, business,

international organisations and members of the Troika + in a round table dialogue to exchange experience and knowledge on addressing climate change. A key message from this roundtable was that *"Women are at the heart of effective solutions to addressing the impacts of climate change"*. The Troika + carried this message throughout their work advocating for the inclusion of women in decision making in relation to climate change. The Troika + played a large part in ensuring the Paris Agreement contained language on gender equality.



- 6 As the impacts of climate change are different for women and men, with women more likely to bear the greater burden in situations of poverty, it is important that their priorities are supported in climate action. The Troika+ of Women Leaders on Gender and Climate Change, founded in 2011, is a network of high level women leaders committed to working together to advance gender responsive climate policy. The original Troika+ included COP16/CMP6 President and then Minister for Foreign Affairs, Mexico, Patricia Espinosa (pictured) who also served on the HLAC where she encouraged the Foundation to support the leadership of climate vulnerable countries. In June 2016, Patricia Espinosa took up her new position as Executive Secretary to the UNFCCC, succeeding Christiana Figueres.



- Throughout 2015 the Foundation supported the outreach work of the High Level Advisory Committee (HLAC) of the Climate Justice Dialogue. The HLAC had previously catalysed the Foundation's publication *Zero Carbon Zero Poverty the Climate Justice Way*<sup>6</sup>. This research emphasised the need to consider the most vulnerable people in climate policy and highlighted the leadership of developing countries as being central to the response to climate change. These were central tenets to the messaging the Foundation developed with the HLAC. Throughout the year the HLAC highlighted the need for ambitious action on climate change and the need for global solidarity in the response to climate change where all countries and citizens must act together motivated by enlightened self-interest and human solidarity for a better future. The High Ambition Coalition that emerged at COP21 in Paris was evidence of the type of alliance of progressive and vulnerable countries the HLAC advocated for in the years leading up to Paris.

### Strategic Priority 3

#### Influence Policy Development

- The Foundation continued to play a leading role in getting human rights on the agenda of the climate change community. For the second COP in a row the Foundation co-hosted a High Level Event with the

COP Presidency to celebrate International Human Rights Day. "History in the Making: Celebrating Human Rights Day 2015" was co-hosted by the Foundation and the French Presidency of COP21.

- To continue the momentum on Human Rights Day, Mary Robinson co-hosted, with Ambassador Luis de Alba, Ambassador of Mexico in Austria and Permanent Representative of Mexico to the International Organisations based in Vienna, a meeting of Parties and observer organisations who were championing human rights and gender equality in the Paris Agreement.
- The Foundation played a role in making the case for climate change to be a stand-alone goal in the Sustainable Development Goals which were adopted by the UN General Assembly in September 2015. In early 2015 the Foundation mapped the draft SDG's from a climate justice perspective and circulated the report to key stakeholders, this highlighted that climate change is a fundamental component of sustainable development and should form an integral part of the SDGs. In September 2015, the United Nations General Assembly (UNGA) adopted the goals, which includes a goal on climate change – Goal 13. Climate change is also integrated into other goals such as Goal 7 on energy.





*The Foundation believes that the voices of the people who are most vulnerable to the impacts of climate change must be heard and acted upon - local knowledge can and should inform international climate and development policy. Phumzile Mlambo-Ngucka, Executive Director of UN Women (pictured right) and Helen Clark, Executive Director of UN Development Programme (UNDP) (pictured centre), both members of the Troika+, participated in a roundtable dialogue with women community leaders co-hosted by the Foundation and UNDP in Santiago, Chile, February 2015. Drawing on the dialogue Mlambo-Ngucka addressed the high level event "Women and Power: Building a Different World" saying "Both climate justice and gender justice are a precondition for the success of the development agenda and humanity's survival".*

## 8 Our Way of Working

Photo: IIED



Since 2010 the Foundation has been working towards a vision that, 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.

2015 was a significant milestone in the Foundation's strategy towards achieving that vision as the world's community of nations concluded two of the most important international processes of our times: the Sustainable Development Goals (SDGs) agreed unanimously at the UN in September; and the new international climate change agreement finalised in Paris in December (the Paris Agreement).

The Paris Agreement signals a fresh commitment by countries around the world to hold the increase in

global average temperature to well below 2°C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5°C. Meanwhile Agenda 2030 and the SDGs renew the international community's commitment to ending poverty and increasing equality while protecting planetary resources.

The Foundation firmly believes that the climate regime and the global sustainable development agenda must complement each other, enabling all people to take part in the transition to a safer, more prosperous world. It was in this context that the Foundation embarked on an ambitious agenda of work in 2015, building on its proven ways of working, Thought leadership, Convening, and Bridging. The following sections on page 9 provide examples of our work.

## Way of Working:

In the period 2010-2013 the Foundation identified its unique selling points and its ways of working. These ways of working were articulated in the Business Plan 2014-2015 and were further tested and proven over those 2 years. As a result the following ways of working will continue to be the *modus operandi* of the Foundation in the period 2016- 2018.

Underpinning these strategies and the objectives and actions of the Foundation are the Principles of Climate Justice. These core Principles guide and inform the work of the Foundation and are the values against which we hold ourselves accountable. See Appendix page 19.

## Bridging

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

## Thought Leadership

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

## Convening

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

### Our Way of Working - Thought Leadership

In designing the global response to climate change, the Foundation believes that we have an opportunity to eradicate extreme poverty, ensure access to clean energy for all and achieve equitable access to sustainable development; a people-centred fair and equitable Paris Agreement was a key step towards a sustainable planet for people. During 2015 the Foundation focused much of its policy engagement on the research findings of *Zero Poverty Zero Carbon the Climate Justice Way*<sup>6</sup>. Commissioned by the Foundation, the research looked at the possibility of achieving zero poverty while phasing out carbon emissions; essentially protecting the right to development in a low carbon world.

The idea that developed and developing countries have differing challenges is not always an easy one to discuss.

Developed countries have put most of today's stock of emissions in the atmosphere and therefore have a responsibility to dramatically reduce their future emissions, and they cannot afford not to do so. However, even if the developed world delivers deep de-carbonisation, this won't be enough to achieve the zero carbon world we need.

This is because most of the energy supply, buildings and transport infrastructure that has yet to be built, as well as most of the world's agriculture and major forests, are

in the developing world. It is therefore in everyone's interests that the developing world is enabled to build low carbon energy, transport and urban infrastructure, while also pursuing sustainable agriculture and forestry practices – otherwise, these activities will become unacceptably high sources of emissions.

The challenge is compounded by the reality that developing countries are also facing massive costs to deal with the impacts of climate change that are already occurring. And they have to do all this while faced with a whole array of other development challenges that put pressure on scarce public and private finances - such as education and healthcare, or the urgent need to pursue private-sector led growth and create jobs.

Yet despite these enormous challenges, developing countries are showing leadership. The Foundation developed relationships with a number of them, in particular the Least Developed Country (LDCs) group and Small Island Developing States (SIDS), forming a progressive alliance to build upon and expand relationships with and between vulnerable countries in order to a) assist in the development of a cohesive position for vulnerable countries; b) enhance the climate justice narrative employed by vulnerable countries; and c) amplify the key concerns of vulnerable countries through the channels available to the Foundation.



*Ignoring human rights obligations when designing climate actions risks having negative impacts on people's lives, particularly people living in vulnerable situations. Climate actions that are designed without the participation of local communities risk undermining rights. Climate actions that lead to the displacement of people, such as hydroelectric reservoir construction, pose potential risks to land rights, particularly the land rights of indigenous peoples. **Hindou Oumarou Ibrahim**, Coordinator of the Indigenous Women and Peoples Association of Chad, (pictured) participated in "History in the Making: Celebrating Human Rights Day" co-hosted by the Foundation at COP21, December 2015 and said "The world relies on the local knowledge of indigenous people to care for 80% of global biodiversity. Climate action must protect and empower indigenous people around the world".*



### Our Way of Working - Convening

The Foundation engaged individual Parties, negotiation groups and the Climate Vulnerable Forum (CVF), through quiet diplomacy and public facing events, periodically throughout the year.

The CVF played a pivotal role in presenting a united front in support of ambition in the new climate agreement with the 1.5°C temperature goal central to their position. The Foundation worked closely with the CVF throughout the year to strengthen relationships with key actors and deepen the Forum's climate justice narrative.

The Foundation co-hosted a breakfast meeting of the CVF with the Costa Rican permanent mission to the UN in Geneva in the margins of the 28th regular session of the Human Rights Council (HRC). This event served to enhance the CVF's climate justice narrative and, with the key conclusions from the event being fed directly into the HRC, the event raised the profile of the CVF within both the human rights and the climate change communities.

Importantly, the event was also attended by Costa Rican Environment Minister Edgar Gutiérrez. Minister Gutiérrez played a critical role in facilitating ambitious leadership in the climate negotiations throughout the year and ultimately was central to the establishment of the High Ambition Coalition; A combination of

developing and developed countries seeking to ensure that the ambition of the agreement was not watered down in the final stages of negotiations. The High Ambition Coalition also included many SIDS, LDCs and members of the CVF.

Throughout the year the Foundation worked with the secretariat of the CVF in establishing the V20 – a group of finance ministers from countries most vulnerable to climate change. In October 2015 the V20 released a founding communique which contains a call for action that would “deliver climate justice for all human kind”.

On 30 November, Mary Robinson participated in a meeting of CVF Heads of State and Government and ministers. At this meeting the now 43 member CVF adopted the Manilla-Paris Declaration, outlining their priorities for COP21 and stressing the importance of the links between human rights and climate change – a central tenet of climate justice.

The continued expansion of the CVF and the deepening of the members resolve on securing climate justice played a critical role in advancing the establishment of the High Ambition Coalition and securing ambition within the Paris Agreement. In his closing statement to the COP, CVF chair Emmanuel M. De Guzman said “In adopting the Paris Agreement, the era of climate justice has come”.



*The impacts of climate change have forced President of Kiribati Anote Tong (pictured) to adopt a “migration with dignity” policy, purchasing land on Fiji, should people be forced to relocate from their island home. The Pacific island nations are showing the courageous climate leadership with their Pacific Rising Initiative which is a unique partnership forged with private investors, philanthropists, and multilateral institutions to develop the innovative solutions needed to enhance climate resilience. Addressing the panel on climate change and human rights at the 28th Session of the Human Rights Council, March 2015 President Tong said “ What we need is ambitious and out of the ordinary solutions... We are doing all we can to respond... But we just cannot do it alone”. Photo: UN Photo / Jean-Marc Feré*



The Foundation developed strong ties with several SIDS throughout 2014. These relationships were strengthened in 2015.

Of particular note were the relationships developed with President Anote Tong of Kiribati and Minister Tony de Brum of the Marshall Islands. Following several meetings with both in the first half of 2015, the Foundation co-hosted an event with the SIDS in the margins of the 29 June High-Level Event on Climate Change in UN Headquarters in New York. The event, called “Genuine and Durable Partnerships: Combating Climate Change” was co-chaired by President Tong, Minister De Brum and Mary Robinson.

The event created a platform for the SIDS to articulate their unique set of challenges in the face of climate change and call for the strengthening of ambition in the climate negotiations. It was attended by ministers from developed and developing countries as well as civil society representatives, demonstrating the unique bridging abilities of the Foundation. The event helped to sensitise a wide cohort of ministers to the needs of the SIDS for whom a 1.5°C temperature goal is essential for their survival.

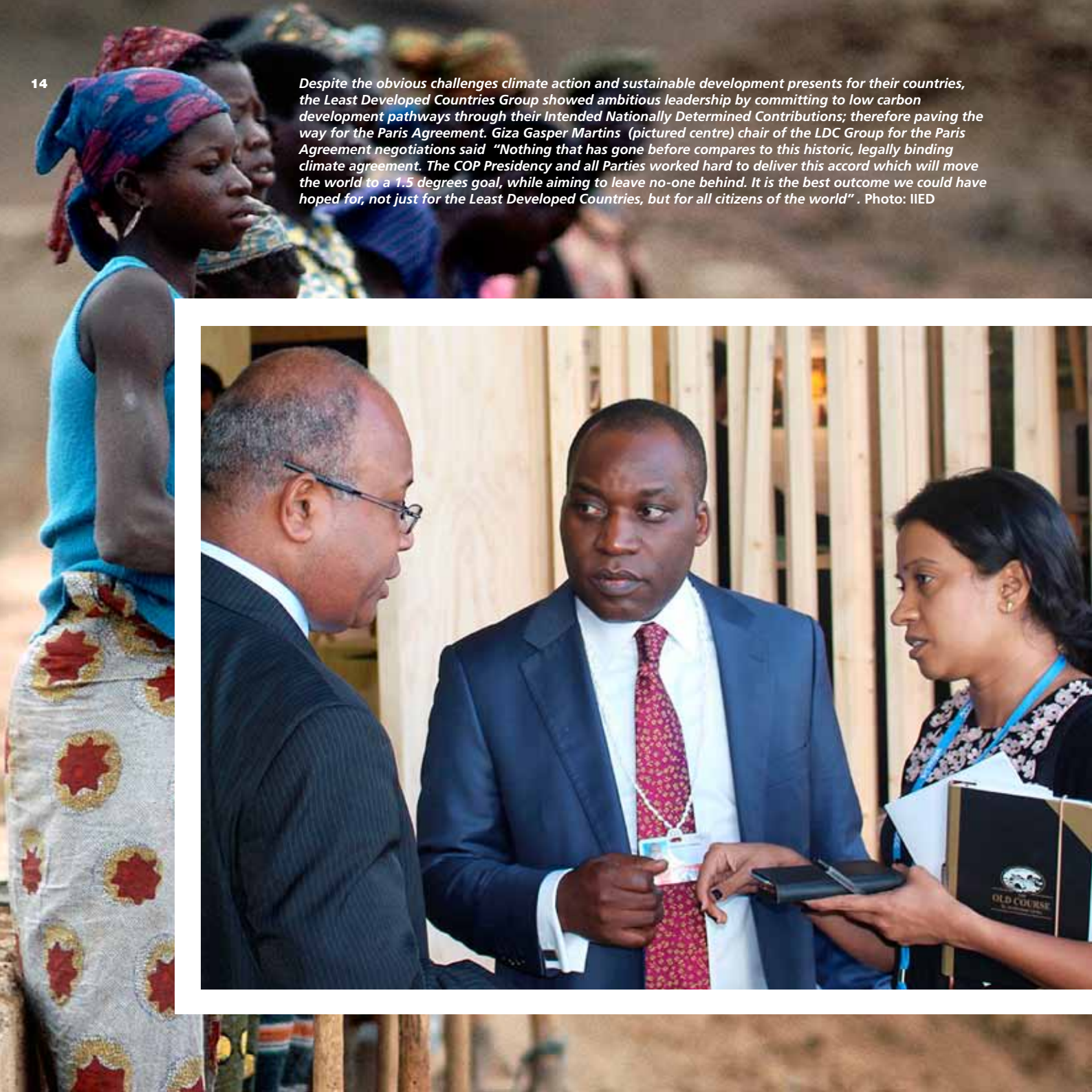
At COP21 Mary Robinson continued to lend support to the SIDS both in terms of quiet diplomacy and publically to raise the profile of their concerns. She joined President

Tong, Prime Minister of Tuvalu Enele Sopoaga and Minister de Brum at the launch of the Pacific Rising Initiative in the closing stages of negotiations to call for an ambitious and people-centred agreement. Minister de Brum emerged as a leader of the High Ambition Coalition.

Mary Robinson carried out a series of bilaterals with LDC ministers and negotiators in early 2015. In June she chaired an informal climate justice dialogue with the LDC representatives attending the UNFCCC’s Bonn intersessional. Having heard the importance of the replenishment of the LDC Fund as a central concern of the LDCs and identifying the benefits replenishment would bring in terms of trust within the process, Mary Robinson carried the HLACs messaging around the innovative uses of climate finance in climate vulnerable countries. This led to pledges of \$248 million dollars to the LDC Fund before the conclusion of COP21.

Working with Al Gore, former Vice President of the United States, the Foundation convened a second meeting of the Friends of the Long Term Goal, following on from the meeting co-convened in Lima during COP20. The objective of the meeting was to mobilise ambitious parties to support each other and develop strategies to increase the ambition of the agreement over the final days of negotiations during COP21. The preservation of a strong long term goal was viewed as central to the ambition of the agreement.

*Despite the obvious challenges climate action and sustainable development presents for their countries, the Least Developed Countries Group showed ambitious leadership by committing to low carbon development pathways through their Intended Nationally Determined Contributions; therefore paving the way for the Paris Agreement. Giza Gasper Martins (pictured centre) chair of the LDC Group for the Paris Agreement negotiations said "Nothing that has gone before compares to this historic, legally binding climate agreement. The COP Presidency and all Parties worked hard to deliver this accord which will move the world to a 1.5 degrees goal, while aiming to leave no-one behind. It is the best outcome we could have hoped for, not just for the Least Developed Countries, but for all citizens of the world". Photo: IIED*



By combining the convening power of Al Gore and Mary Robinson, the meeting was able to draw participants from developed and developing country parties. The event was attended by ministers, ambassadors and negotiators from Trinidad and Tobago, Grenada, the Maldives, Chile, the US, Canada, Mexico, Brazil, the Marshall Islands, the United Kingdom, the Netherlands, and Germany.

Many of the countries in attendance went on to form the High Ambition Coalition. Calling for the preservation of key climate justice indicators within the agreement – a legally binding agreement; inclusion of the 1.5°C goal; equal weighting for adaptation; and preservation of loss and damage.

### **Our Way of Working - Bridging**

The negotiations for the Paris Agreement provided an important opportunity to enshrine human rights standards and principles into climate policy. The Foundation believes that as climate actions are scaled up between now and 2020 and with the entry into force of the new agreement from 2020 onwards, there is a real opportunity to respect human rights in climate action and in so doing generate broad public support for climate policies that deliver benefits to people's lives and improve the overall outcomes. To do so effectively climate policy makers need the support of their human rights counterparts.

Linking climate change and human rights in the new climate agreement was not about adding new obligations to governments already struggling to deal with the impacts of climate change or apportioning blame for the climate crisis. It is about joining the dots between existing obligations and future actions. The Foundation convened climate policy makers and human rights experts on a number of occasions during 2015 in an effort to deepen the understanding of links between the two areas and encourage a human rights informed Paris Agreement.

The first round of climate negotiations under the UNFCCC in 2015 – Ad-Hoc Durban Platform 2.8 (ADP 2.8) - took place from 8-13 February in Geneva. As the Human Rights Council is based in Geneva, the Foundation took the opportunity to highlight the links between human rights and climate change by co-convening, with the Office of the UN High Commissioner for Human Rights, a Climate Justice Dialogue on the eve of the negotiations.

Climate change negotiators from government delegations, Geneva based Permanent Representatives to the UN and representatives of the NGO community gathered together to explore concrete actions that could be taken to advance human rights informed climate policy. At the end of the event, the Republic of Costa Rica suggested a voluntary initiative be undertaken by



**16** Janet and Eduardo Obando run their small family livestock farm near Buenos Aires in Puntarenas, Costa Rica. Enabled by the General Environment Law that was adopted by the government of Costa Rica in 1995, they took part in trainings to improve their agricultural practices, make their farming more sustainable and contribute to a healthier environment in Costa Rica. They now contribute to global climate action while enjoying the benefits of a more secure income and improved well-being.

**PHOTO:** UNDP/ LECB



countries to facilitate the sharing of best practice and knowledge between human rights and climate experts at a national level; this became known as the *Geneva Pledge on Human Rights in Climate Action*<sup>7</sup>.

At the closing plenary of ADP 2.8, Costa Rica formally announced that the pledge was signed by 18 countries which included representatives from Latin America, Europe, Africa, Asia and Small Island Developing States. In recognising the injustice faced by the poorest and most vulnerable people who are disproportionately affected by the impacts of climate change, this diverse group of countries pledged to enable meaningful collaboration between national representatives in the UNFCCC and the processes of the Human Rights Council. The practical and constructive initiative is helping countries to better design climate action that is good for people as well as the planet. By February of 2016, 33 countries had signed up to the Geneva Pledge.

The Foundation convened or co-convened a series of further dialogues with climate change negotiators in the margins of UNFCCC negotiations throughout the year. A key request from the negotiators was to provide examples of what human rights informed climate action actually is in practice. In response, the Foundation produced *Rights for Action – Putting People at the Centre of Climate Action*<sup>2</sup>. The research publication was compiled to assist

policy makers in designing climate change related actions that fully respect human rights. The publication includes 5 cases studies on the right to a healthy environment, the right to food, the right to access to information, the right to education and the right participation and has a strong focus on gender equality.

The final round of negotiations of the Paris Agreement occurred under COP21. By this time, there were references to human rights in the negotiating text. Significantly, the French Government, as President of COP21 formally recognised Human Rights Day by co-convening, with the Foundation, a Climate Justice Dialogue which brought together a diverse group of stakeholders. A number of other official side-events on the links between human rights and climate change were convened by civil society throughout 10 December thus ensuring that there was recognition of the broad support for the principle of a human rights informed Paris Agreement.

Ultimately, human rights and gender equality are captured in the preamble of the Paris Agreement;

**“Acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local**

President Hollande, at the Opening Ceremony of COP21 said “How can we accept that it is the poorest countries, those with the lowest greenhouse gas emissions that are the most vulnerable and that they are even further affected, and therefore it is in the name of climate justice that I am speaking before you today, and in the name of climate justice that we must act”.

**PHOTO:** PHOTO BY IISD/ENB | KIARA WORTH



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**communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity...”**

This could have been stronger - inclusion in the operative text would have guided implementation of the agreement. However, this reference provides a ‘hook’ for further work on the social dimensions between now and the implementation of the agreement in 2020.

Climate justice is also referenced in the preamble:

**“...noting the importance for some of the concept of “climate justice”, when taking action to address climate change...”**

## **Conclusion**

COP21 was a seminal event, both in terms of global progress towards a safer world and advancing climate justice. The agreement, adopted by 195 countries, represents a turning point in the multilateral climate regime. The prospect of achieving such a transition is bolstered by the significant development of a climate justice narrative within the climate regime. For the first time ever there was at COP21 in Paris a widespread acceptance among world leaders that the concepts underpinning climate justice are essential to bring about the changes necessary to avert dangerous anthropogenic

climate change. Leaders recognised the importance of a people-centred approach to climate action, respecting human rights and gender equality and the right to development. Climate justice is no longer a taboo in the UNFCCC. Use of the term has increased significantly in UNFCCC proceedings and is much more main-streamed now. For example only two COP18 statements, used the term climate justice but there were thirteen COP21 statements directly referring to ‘climate justice’. Seven Heads of State or Government used the term climate justice during their statements to the Opening Plenary of COP21 – a sign that all the hard work by climate justice advocates is starting to pay off. Ultimately, the Paris Agreement, adopted in the closing plenary of COP21 on the evening of Saturday 12 December marks an inflection point in the global response to the climate crisis. The agreement is not a perfect one, but it contains the provisions necessary for an ambitious, progressive regime to stabilise the climate, provide a supportive policy framework for the implementation of the SDGs and realise climate justice.

18 **Members of the Board of Trustees**



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

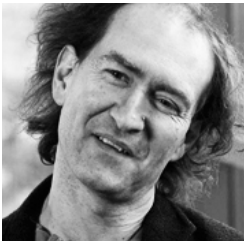
**BRIDE ROSNEY**  
Secretary to the Board, was the Director of Communications with the Irish national broadcaster RTE from 2001 to 2009, having previously worked as Special Advisor to Mary Robinson for an eight-year period.



**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.



**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.



**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.

**JENNIFER MCELWAIN**  
(appointed 2015) Professor of PlantPalaeobiology and Palaeoecology in UCD School of Biology and Environmental Science and member of UCD Earth Institute.



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

**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, 2015 |        |        |        |        |        |         |
|---|--------|--------|--------|--------|--------|---------|
|   | 20 Feb | 25 May | 25 May | 07 Sep | 14 Dec | Total   |
|   | (AGM)  |        |        |        |        | (Max 5) |
| Tom Arnold                                    | Y      | Y      | Y      | Y      | N      | 4       |
| Frank Convery                                 | Y      | Y*     | Y*     | N      | N      | 3       |
| Laurence Gill                                 | Y      | Y      | Y      | Y      | Y      | 5       |
| Conor Gearty                                  | N      | Y      | Y      | N      | N      | 2       |
| Jane Grimson                                  | Y      | Y      | Y      | Y      | Y      | 5       |
| Hadeel Ibrahim                                | Y*     | N      | N      | Y*     | Y      | 3       |
| Irene Khan                                    | N      | N      | N      | Y      | Y      | 3       |
| Jennifer McElwaine                            | N      | Y      | Y      | Y      | Y      | 4       |
| Mary Robinson                                 | Y      | Y      | Y      | Y      | Y      | 5       |
| David Went                                    | Y      | Y      | Y      | Y      | Y      | 5       |
| Bride Rosney (Sec)                            | Y      | Y      | Y      | Y      | Y      | 5       |

\* participated by telephone link



# Appendices

## 1. Principles of Climate Justice

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

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

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

### Respect and Protect Human Rights

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

The idea of human rights 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.

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

### **Use Effective Partnerships to Secure Climate Justice**

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

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

## **2. Donors 2010 - 2015**

**AJWS – American Jewish World Service** – A nonprofit organization dedicated to providing nonsectarian humanitarian assistance and emergency relief to disadvantaged people worldwide.

**Blum Family Foundation** – The Blum Family Foundation supports various causes, including organisations and programs 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.

**Hunt Alternatives** – Hunt Alternatives brings daring goals, distinctive perspectives, innovative practices, and extraordinary talent to some of the world's most complex and injurious challenges. Since its founding in Denver in 1981, Hunt Alternatives has contributed more than \$100 million to social change through a blend of grant-making and operating programs.

**Ireland Funds** – The Ireland Funds are dedicated to raising funds to support programs 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.

**22 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 programs; 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 program 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 largescale 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.

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

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

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

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

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

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

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

**Judith Rodin** – research psychologist; President of the Rockefeller Foundation; former Provost of Yale University; former President of the University of Pennsylvania.

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

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

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

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

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

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

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



# Directors' Report and Financial Statements

Year Ended 31 December 2015

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**Directors**

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

**Solicitors**

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

**Bankers**

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

**Secretary and Registered Office**

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

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

**Auditors**

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

The Directors present their report together with audited financial statements for the year ended 31 December 2015. This report incorporates statutory requirements as outlined in the Companies Act 2014.

## **Directors' Responsibilities in Relation to the Financial Statements**

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

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

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

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to:

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

The Directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Principal activities and business review

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. Please see Trustees' Report page 30 for more detail.

### Financial review

The surplus for the year is set out on page 41. The Trustees' Report contains a detailed review of the financial results and closing financial position of the Charity as at 31 December 2015.

### Principal risks and uncertainties

The Directors have ultimate responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

The Directors have introduced a formal risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating these risks.

### Accounting records

The measures taken by the Directors to secure compliance with the Company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and employment of competent persons. The accounting records are kept at 6 South Leinster Street, Dublin 2.

### Directors

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

Tom Arnold  
 Frank Convery  
 Conor Gearty  
 Laurence Gill  
 Jane Grimson  
 Hadeel Ibrahim  
 Irene Khan  
 Jennifer McElwain (appointed 25 May 2015)  
 Mary Robinson (Chair) President  
 David Went

### Events since the end of the financial year

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

# Directors' Report continued

## Future developments

It is the intention of the Directors to continue to develop the existing activities of the Company. Please see Trustees' Report page 30 for more detail.

## Foreign branches

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

## Political donations

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

## Research and development

A Head of Research and Development worked with the Foundation from 2011 to 2014. During 2015 and in future years specific research projects will be outsourced. During 2015 original research commissioned and published included *Rights for Action – Putting People at the Centre of Action on Climate Change* and *Womens' Participation – An Enabler of Climate Justice*. All published research is available on the Foundation's website.

## Dividends and retention

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

## Auditors

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

## On behalf of the board

Mary Robinson | David Went

20 May 2016

The Directors of the Charitable Company (the Charity) are its trustees for the purpose of Charity Law. The Trustees present their report and audited financial statements for the year ended 31 December 2015. The Charity SORP (FRS 102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulator has not yet prescribed accounting regulations for Irish Charities. In the absence of such prescriptive guidance, the Trustees have decided that the Charity will not early adopt the Charity SORP (FRS 102) and the financial statements have been prepared with reference to the recommendations of the Statement of Recommended Practice (SORP) Accounting for Charities issued by the Charities Commissioners in 2005.

### **Background and purpose of charity**

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

### **Mission**

The Foundation's mission is to:

- a. Put justice and equity at the heart of responses to climate change, particularly those concerned with how best to respond and adapt to the challenge that it poses for the poorest and most vulnerable peoples of the world
- b. Empower poor and vulnerable communities to speak

directly in a way that is effectively heard both about the negative impact of climate change on their ways of life, about its potential for conflict, and about what ought to be done by way of a response, in terms of fairness and justice

- c. Contribute to an international framework which minimises the negative impact and maximises the potential positive opportunities which climate change is having on poor communities around the world
- d. Imprint on future generations, of leaders in this field and in society generally, a strong sense of the inter-connectedness of climate change with issues of development and social justice through the promotion of a strong human rights dimension to university learning and education on climate change
- e. Build a shared space for information and knowledge-sharing on climate justice which is accessible to all and a source of solidarity for those concerned about climate change
- f. Catalyse the work of activists, individuals, groups and networks, to further the implementation of the Principles of Climate Justice
- g. Promote the development of technologies that result in sustainable development, promote a better quality of life among the poor and vulnerable and improve access to technologies.

### **Objectives and activities**

The Mary Robinson Foundation – Climate Justice is a charitable legal entity created in the Republic of



Ireland in 2010. All income is applied solely towards the promotion of the charitable objectives of the Company.

## **Objectives**

Five key strategic priorities were identified as the Objectives for the Foundation's initial period of operations, to 2015. 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. The Business Plan 2016 - 2018 identifies the Strategic Priorities going forward.

### **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 adaption technology and know-how to the people in low-income countries.

## Results for the year and review of operations

The results for the year as set out on page 38 are considered satisfactory by the Board. There was a surplus of €16,150 in the year 2015, compared to €38,027 in 2014. The level of activity was similar to the previous year and total running costs of €715,577 (2014: €767,765) was fully funded by private donors. The financial accounts are presented at the end of this report.

The financial accounts have been prepared in accordance with the Accounting Policies set out on pages 43 to 47 of the financial statements. The fundraising for the Foundation during 2014/2015 was overseen by the President while the logistics were handled by staff and the Fundraising Sub-committee of the Board spear-heads the responsibility.

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

For cost-efficiency reasons IT support and financial accounting support continue to be outsourced - there was a transition with the webmaster role which was gradually brought in-house during year 2014; this was further consolidated in 2015.

The financial accounts are prepared using the Exchequer accounting system which enables detailed analysis and helps ensure that the highest standards of donor

care and data protection compliance are adhered to in the processes that manage the Foundation's funds. The Foundation plans to have an independent review conducted on the effective use of the Exchequer system in 2016.

Among the key achievements in 2015 were:

- The Foundation continued to operate on a sound organisational footing
- Publication of fifth Annual Report for the Foundation
- At COP21 the Paris Agreement, a new international climate agreement was signed. This agreement recognises the importance of human rights informed climate action
- The Foundation commissioned a Climate Justice narrative review to be published in Quarter 2 2016
- The Foundation commissioned and published original research on women's participation on the making of climate policy
- Funding has been secured for Foundation activities through to mid- 2017.

## Future developments

The Business Plan 2014 - 2015 had a focus on 2015 - a key year for climate justice being the year in which the United Nations Framework Convention on Climate Change (UNFCCC) adopted a new international climate change agreement and the UN General Assembly adopted the Sustainable Development Goals. Both of

## Trustees' Report *continued*

these processes are directly relevant to climate justice which lies at the intersection of development, climate change and human rights – the primary focus of the Foundation's work. During 2015 a new Business Plan 2016-2018 was developed by the Executive for discussion and decision by the Board. It was adopted by the Board in December 2015.

The Objectives for 2016-2018 are:

1. Promote people-centred approaches to climate and development policies
2. Promote human rights protection in the context of human mobility associated with climate change
3. Promote the participation of grassroots women in climate policy development
4. Pursue the establishment of an Office, Commission or equivalent, on Future Generations, at UN level to balance the needs of current and future generations.

### **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 28 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 2015, 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 January, 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. A new Business Plan 2016 – 2018 was adopted by the Board in December 2015.

All non-executive Directors are appointed for an initial three-year term, which may be renewed for two further three-year periods, giving a maximum of nine continuous years for any director. At the AGM in May 2015 Jennifer McElwain was appointed to the Board.

### **Companies Act 2014**

The Board members are aware of their Duties, Responsibilities and Obligations as set out in the Companies Act 2014. They are fully compliant with their fiduciary duties as set out in Section 228 of the Act. Although the Foundation is below the requirement threshold the Board plans to draw up a Compliance Statement as set out in Section 225 of the Act and meet its requirement in 2016.

### **Internal controls**

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

### **Budget control**

As in accordance with established practice for The Foundation a detailed budget was prepared for 2015 in line with the strategic plan and it was reviewed by the Finance Sub-committee of the Board and further reviewed and approved by the Board. The same process will be adopted in 2016 and future years.

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

# Trustees' Report *continued*

## Organisational structure

The Head of Research and Development resigned from the Foundation at the end of 2014 to work in private consultancy. She undertook some specific consultancy work for the Foundation in 2015.

The Head of Administration and Communications was appointed as the Director of the Foundation with effect from January 2015. The Director has overall responsibility for the day-to-day management of the Foundation and reports directly to the President.

## Management and staff

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

## Risk Management

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

## Health and safety

It is the policy of the Company to ensure the health and welfare of its employees and clients by maintaining a safe place and systems in which to work. This policy is based on the requirements of the Safety, Health and Welfare at Work Act 2006. The Foundation is fully compliant with Trinity College fire regulations in regard to 6 South Leinster St.

## Environment

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

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.

## On behalf of the board

Mary Robinson | David Went

**20 May 2016**



# Independent Auditors' Report



To the members of The Mary Robinson Foundation  
(a company limited by guarantee without share capital)

## Our opinion

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

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2015 and of its surplus and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

## What we have audited

The financial statements comprise:

- the statement of financial activities for the year then ended;
- the balance sheet as at 31 December 2015;
- the statement of changes in funds for the year then ended;
- the cash flow statement for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

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

102 "The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland".

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

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

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

## Matter on which we are required to report by exception

### Directors' remuneration and transactions

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

## **Responsibilities for the financial statements and the audit**

### **Our responsibilities and those of the Directors**

As explained more fully in the Directors' Responsibilities Statement set out on page 27, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

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

### **What an audit of financial statements involves**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

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

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

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

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

**Aisling Fitzgerald**

**for and on behalf of PricewaterhouseCoopers  
Chartered Accountants and Statutory Audit Firm, Dublin  
20 May 2016**

# Statement of Financial Activities

Year Ended 31 December 2015

|                                     | Notes | 2015<br>Restricted<br>funds<br>€ | 2015<br>Unrestricted<br>funds<br>€ | 2015<br>Total<br>€ | 2014<br>Total<br>€ |
|-------------------------------------|-------|----------------------------------|------------------------------------|--------------------|--------------------|
| <b>Income and endowments from:</b>  |       |                                  |                                    |                    |                    |
| Donations                           | 5     | 609,959                          | 105,968                            | 715,927            | 728,301            |
| Investments                         | 6     | -                                | 6,308                              | 6,308              | 4,015              |
| <b>Total incoming resources</b>     |       | 609,959                          | 112,276                            | 722,235            | 732,316            |
| <b>Expenditure on:</b>              |       |                                  |                                    |                    |                    |
| Raising Funds                       | 7     | 6,154                            | -                                  | 6,154              | 5,953              |
| Charitable activities               | 8     | 706,423                          | 3,000                              | 709,423            | 761,812            |
| <b>Total expenditure</b>            |       | 712,577                          | 3,000                              | 715,577            | 767,765            |
| <b>Net income/(expenditure)</b>     | 10    | <b>(102,618)</b>                 | <b>109,276</b>                     | <b>6,658</b>       | <b>(35,449)</b>    |
| <b>Other recognised gains</b>       |       |                                  |                                    |                    |                    |
| Other gains                         | 12    | 0                                | 9,492                              | 9,492              | 73,476             |
| <b>Total other recognised gains</b> |       | 0                                | 9,492                              | 9,492              | 73,476             |
| <b>Net movement in funds</b>        |       | (102,618)                        | 118,768                            | 16,150             | 38,027             |
| <b>Reconciliation of funds:</b>     |       |                                  |                                    |                    |                    |
| Total funds brought forward         |       | 84,776                           | 214,060                            | 298,836            | 260,809            |
| <b>Total funds carried forward</b>  |       | <b>(17,842)</b>                  | <b>332,828</b>                     | <b>314,986</b>     | <b>298,836</b>     |

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

# Statement of Financial Activities *continued*

|  | Notes     | 2014<br>Restricted<br>funds<br>€ | 2014<br>Unrestricted<br>funds<br>€ | 2014<br>Total<br>€ | 2013<br>Total<br>€ |
|--|-----------|----------------------------------|------------------------------------|--------------------|--------------------|
| <b>Income and endowments from:</b>     |           |                                  |                                    |                    |                    |
| Donations                              | 5         | 611,461                          | 116,840                            | 728,301            | 658,823            |
| Investments                            | 6         | -                                | 4,015                              | 4,015              | 754                |
| <b>Total incoming resources</b>        |           | <b>611,461</b>                   | <b>120,855</b>                     | <b>732,316</b>     | <b>659,577</b>     |
| <b>Expenditure on:</b>                 |           |                                  |                                    |                    |                    |
| Raising Funds                          | 7         | -                                | 5,953                              | 5,953              | 6,998              |
| Charitable activities                  | 8         | 530,882                          | 230,930                            | 761,812            | 703,819            |
| <b>Total expenditure</b>               |           | <b>530,882</b>                   | <b>236,883</b>                     | <b>767,765</b>     | <b>710,817</b>     |
| <b>Net income/(expenditure)</b>        | <b>10</b> | <b>80,579</b>                    | <b>(116,028)</b>                   | <b>(35,449)</b>    | <b>(51,240)</b>    |
| <b>Other recognised gains/(losses)</b> |           |                                  |                                    |                    |                    |
| Other gains/(losses)                   | 12        | -                                | 73,476                             | 73,476             | (37,745)           |
| <b>Total other recognised gains</b>    |           | <b>-</b>                         | <b>73,476</b>                      | <b>73,476</b>      | <b>(37,745)</b>    |
| <b>Net movement in funds</b>           |           | <b>80,579</b>                    | <b>(42,552)</b>                    | <b>38,027</b>      | <b>(88,985)</b>    |
| <b>Reconciliation of funds:</b>        |           |                                  |                                    |                    |                    |
| Total funds brought forward            |           | 4,197                            | 256,612                            | 260,809            | 349,794            |
| <b>Total funds carried forward</b>     |           | <b>84,776</b>                    | <b>214,060</b>                     | <b>298,836</b>     | <b>260,809</b>     |

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

# Balance Sheet

As at 31 December 2015

|  | Notes | 2015<br>€      | 2014<br>€      |
|--|-------|----------------|----------------|
| <b>Fixed assets</b>  |       |                |                |
| Tangible assets  | 14    | 2,465          | 1,016          |
| <b>Current assets</b>  |       |                |                |
| Debtors (including €Nil (2014: €Nil) due after more than 1 year) | 15    | 14,990         | 16,447         |
| Cash and cash equivalents  | 16    | 1,507,253      | 1,702,722      |
|  |       | 1,522,243      | 1,719,169      |
| <b>Liabilities</b>   |       |                |                |
| Creditors – amounts falling due within one year                  | 17    | 79,374         | 91,480         |
| Deferred Restricted Grant from Irish Aid                         | 18    | 18,426         | 100,000        |
| Deferred Income  | 18    | 1,111,922      | 1,229,869      |
|  |       | 1,209,722      | 1,421,349      |
| <b>Net current assets</b>  |       | 312,521        | 297,820        |
| <b>Total net assets</b>  |       | <b>314,986</b> | <b>298,836</b> |
| <b>Funds of the charity</b>                                      |       |                |                |
| Unrestricted funds   |       | 332,828        | 214,060        |
| Restricted funds   |       | (17,842)       | 84,776         |
| <b>Total charity funds</b>                                       |       | <b>314,986</b> | <b>298,836</b> |

The accounting policies on pages 43 to 47 and notes on pages 43 to 56 are an integral part of these financial statements.

The financial statements on pages 25 to 57 were authorised for issue by the board of Directors on 20 May 2016 and signed on its behalf.

**On behalf of the board**  
 Mary Robinson | David Went  
 20 May 2016

# Statement of Changes in Funds

As at 31 December 2015

|                                    | Unrestricted<br>€ | Restricted<br>operating<br>€ | Total<br>€     |
|------------------------------------|-------------------|------------------------------|----------------|
| Balance at 1 January 2014          | 256,612           | 4,197                        | 260,809        |
| Surplus/(deficit) for the year     | (42,552)          | 80,579                       | 38,027         |
| <b>Balance at 31 December 2014</b> | <b>214,060</b>    | <b>84,776</b>                | <b>298,836</b> |
| Balance at 1 January 2015          | 214,060           | 84,776                       | 298,836        |
| Surplus/(deficit) for the year     | 118,768           | (102,618)                    | 16,150         |
| <b>Balance at 31 December 2015</b> | <b>332,828</b>    | <b>(17,842)</b>              | <b>314,986</b> |



# Cash Flow Statement

Year Ended 31 December 2015

|   | Notes | 2015<br>€        | 2014<br>€        |
|---|-------|------------------|------------------|
| <b>Cash flows from operating activities:</b>                        |       |                  |                  |
| Net cash (used in)/provided by operating activities                 | 19    | (198,080)        | 533,416          |
| <b>Cash flows from investing activities:</b>                        |       |                  |                  |
| Interest from investments   | 6     | 6,308            | 4,015            |
| Purchase of property, plant and equipment                           | 14    | (3,697)          | -                |
| <b>Change in cash and cash equivalents in the reporting period</b>  |       | <b>(195,469)</b> | <b>537,431</b>   |
| Change in cash and cash equivalents                                 |       | (195,469)        | 537,431          |
| Cash and cash equivalents at the beginning of the reporting period  |       | 1,702,722        | 1,165,291        |
| <b>Cash and cash equivalents at the end of the reporting period</b> |       | <b>1,507,253</b> | <b>1,702,722</b> |

On behalf of the board  
Mary Robinson | David Went  
20 May 2016

# Notes to the Financial Statements

## 1 General information

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

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

These financial statements are the Company's separate financial statements.

## 2 Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with Irish GAAP (accounting standards issued by the Financial Reporting Council of the UK and promulgated by the Institute of Chartered Accountants in Ireland and the Companies Act 2014). The entity financial statements comply with the Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) and the Companies Act 2014, which is effective from 1 January 2015. The financial statements have also been prepared with reference to the recommendations of the Statement of Recommended Practice (SORP) 2005; the company is not an early adopter of the Charity SORP (FRS 102).

## 3 Summary of significant accounting policies

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

otherwise stated. The charity has adopted FRS 102 for the first time and adhered to SORP 2005 in these entity financial statements. Details of the transition to FRS 102 are disclosed in note 23.

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

### (a) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Companies Act 2014 and with reference to Charities SORP 2005.

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

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

**(b) Going concern**

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

**(c) Disclosure exemptions for qualifying entities under FRS 102**

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

**(d) 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 specific set out by the donor. Donations that impose specified future performance conditions on the charity are recognised in income only when the performance conditions are met.

**(e) Deferred revenue**

Revenue is deferred and shown as a liability at

the balance sheet date when voluntary income is received before the specified terms imposed by the funding organisation are satisfied.

**(f) 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.

**(g) Restricted funds**

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

**(h) 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.

**(i) 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.

**(j) Expenditure and irrecoverable VAT**

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

- costs of raising funds comprise the costs incurred by The Mary Robinson Foundation in raising funds for its charitable purposes. It includes the costs of all fundraising activities and events. It also includes advertising and marketing costs
- expenditure on charitable activities includes the costs incurred in undertaking the various charitable activities which are performed for the benefit of The Mary Robinson Foundation beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

## **(k) Allocation of support costs**

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

## **(l) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

## **(m) Foreign currencies**

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

- (i) Functional and presentation currency.  
The Company's functional presentation currency is the Euro, denominated by the symbol '€'.
- (ii) Transactions and balances.

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

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

## **(n) Tangible fixed assets**

Tangible fixed assets are shown at cost less accumulated depreciation.

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

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

Depreciation is charged from the year of acquisition. Assets costing less than €500 (2014: €500) are not capitalised.

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

**(o) Employee benefits**

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

**(i) Short term benefits.**

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

**(ii) Defined contribution pension plans.**

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

**(p) 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.

**(q) 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.

**(r) Cash and cash equivalents**

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

**(s) Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition

# Notes to the Financial Statements

of financial assets and liabilities such as trade and other accounts receivable and payable. Any debt instruments are trade related and are wholly payable or receivable within one year. Short term debtors and creditors are measured at the transaction price.

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

## 4 Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

### (b) Critical accounting estimates and assumptions

The Directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying

amounts of assets and liabilities within the next financial year are addressed below.

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



Notes to the Financial Statements *continued*

| <b>5 Income from donations</b>                    | <b>Restricted funds</b> | <b>Unrestricted funds</b> | <b>Total 2015</b> | <b>Total 2014</b> |
|---|-------------------------|---------------------------|-------------------|-------------------|
|   | <b>€</b>                | <b>€</b>                  | <b>€</b>          | <b>€</b>          |
| <b>2015</b>                                       |                         |                           |                   |                   |
| Irish Aid (for Foundation)                        | 4,250                   | -                         | 4,250             | -                 |
| Irish Aid (restricted for Special Envoy role)     | 35,000                  | -                         | 35,000            | -                 |
| Nduna Foundation                                  | -                       | -                         | 0                 | 13,840            |
| Rockefeller Foundation                            | 159,519                 | -                         | 159,519           | 29,000            |
| CIFF  | 185,430                 | -                         | 185,430           | 174,212           |
| The Tides Foundation                              | -                       | -                         | 0                 | 105,000           |
| Humanity United                                   | -                       | -                         | 0                 | 100,000           |
| The Schmidt Family                                | 76,046                  | -                         | 76,046            | 37,000            |
| The Hunt Foundation                               | 29,260                  | -                         | 29,260            | 30,000            |
| AJWS  | 120,454                 | -                         | 120,454           | 197,549           |
| The Wallace Foundation                            | -                       | -                         | -                 | 38,700            |
| Private Donors                                    | -                       | 100,000                   | 100,000           | -                 |
| Maynooth University/St Patrick's College/Trocaire | -                       | 1,000                     | 1,000             | -                 |
| PwC   | -                       | 3,000                     | 3,000             | 3,000             |
| Desmond & Leah Tutu Foundation                    | -                       | 1,968                     | 1,968             | -                 |
| <b>Total donations for the period</b>             | <b>609,959</b>          | <b>105,968</b>            | <b>715,927</b>    | <b>728,301</b>    |
|   | <b>Restricted funds</b> | <b>Unrestricted funds</b> | <b>Total 2014</b> | <b>Total 2013</b> |
|   | <b>€</b>                | <b>€</b>                  | <b>€</b>          | <b>€</b>          |
| <b>2014</b>                                       |                         |                           |                   |                   |
| NTR Foundation                                    | -                       | -                         | -                 | 132,000           |
| Irish Aid   | -                       | -                         | -                 | 50,000            |
| Nduna Foundation                                  | -                       | 13,840                    | 13,840            | 186,160           |
| Rockefeller Foundation                            | 29,000                  | -                         | 29,000            | 54,294            |
| CIFF  | 174,212                 | -                         | 174,212           | 60,087            |
| The Tides Foundation                              | 105,000                 | -                         | 105,000           | 75,257            |
| Humanity United                                   | -                       | 100,000                   | 100,000           | 50,634            |
| The Schmidt Family                                | 37,000                  | -                         | 37,000            | 37,074            |
| The Hunt Foundation                               | 30,000                  | -                         | 30,000            | -                 |
| AJWS  | 197,549                 | -                         | 197,549           | -                 |
| The Wallace Foundation                            | 38,700                  | -                         | 38,700            | -                 |
| Private Donors                                    | -                       | -                         | -                 | 175               |
| International Bar Association                     | -                       | -                         | -                 | 7,500             |
| PwC   | -                       | 3,000                     | 3,000             | 3,000             |
| Bisa Joburg                                       | -                       | -                         | -                 | 1,500             |
| Harris & Trotter                                  | -                       | -                         | -                 | 1,142             |
| <b>Total donations for the period</b>             | <b>611,461</b>          | <b>116,840</b>            | <b>728,301</b>    | <b>658,823</b>    |

# Notes to the Financial Statements *continued*

| <b>6 Income from investments</b> | <b>Restricted funds</b> | <b>Unrestricted funds</b> | <b>Total 2015</b> | <b>Total 2014</b> |
|----------------------------------|-------------------------|---------------------------|-------------------|-------------------|
|                                  | €                       | €                         | €                 | €                 |
| Bank interest                    | -                       | 6,308                     | 6,308             | 4,015             |
|                                  | -                       | <b>6,308</b>              | <b>6,308</b>      | <b>4,015</b>      |
|                                  | <b>Restricted funds</b> | <b>Unrestricted funds</b> | <b>Total 2014</b> | <b>Total 2013</b> |
|                                  | €                       | €                         | €                 | €                 |
| Bank interest                    | -                       | 4,015                     | 4,015             | 754               |
|                                  | -                       | <b>4,015</b>              | <b>4,015</b>      | <b>754</b>        |

## 7 Expenditure in raising funds

The resources expended on raising funds are set out below.

| <b>2015</b>                 | <b>Restricted funds</b> | <b>Unrestricted funds</b> | <b>Total 2015</b> | <b>Total 2014</b> |
|-----------------------------|-------------------------|---------------------------|-------------------|-------------------|
|                             | €                       | €                         | €                 | €                 |
| Staff costs                 | 2,850                   | -                         | 2,850             | 2,800             |
| Travel and associated costs | 2,750                   | -                         | 2,750             | 2,550             |
| Support costs (note 9)      | 470                     | -                         | 470               | 523               |
| Governance costs (note 9)   | 84                      | -                         | 84                | 80                |
| <b>Total</b>                | <b>6,154</b>            | <b>-</b>                  | <b>6,154</b>      | <b>5,953</b>      |
| <b>2014</b>                 | <b>Restricted funds</b> | <b>Unrestricted funds</b> | <b>Total 2014</b> | <b>Total 2013</b> |
|                             | €                       | €                         | €                 | €                 |
| Staff costs                 | -                       | 2,800                     | 2,800             | 3,000             |
| Travel and associated costs | -                       | 2,550                     | 2,550             | 3,007             |
| Support costs (note 9)      | -                       | 523                       | 523               | 991               |
| Governance costs (note 9)   | -                       | 80                        | 80                | -                 |
| <b>Total</b>                | <b>-</b>                | <b>5,953</b>              | <b>5,953</b>      | <b>6,998</b>      |

Cost of raising funds was calculated pro-rata based on time incurred and pro-rata of costs.

# Notes to the Financial Statements *continued*

## 8 Expenditure on charitable activity

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

|   | <b>Restricted<br/>funds<br/>€</b> | <b>Unrestricted<br/>funds<br/>€</b> | <b>Total<br/>2015<br/>€</b> | <b>Total<br/>2014<br/>€</b> |
|---|-----------------------------------|-------------------------------------|-----------------------------|-----------------------------|
| <b>2015</b>                               |                                   |                                     |                             |                             |
| Payroll costs                             | 335,578                           | -                                   | 335,578                     | 408,005                     |
| Other Staff Costs                         | 4,374                             | -                                   | 4,374                       | 1,779                       |
| Office cleaning                           | -                                 | -                                   | -                           | -                           |
| Travel and subsistence                    | 75,031                            | -                                   | 75,031                      | 92,773                      |
| Program support                           | 28,241                            | -                                   | 28,241                      | 24,095                      |
| Communications                            | 17,004                            | -                                   | 17,004                      | 2,907                       |
| Meetings and hospitality                  | 30,456                            | -                                   | 30,456                      | 57,014                      |
| Publications                              | 7,462                             | -                                   | 7,462                       | 16,228                      |
| Program Consultancy                       | 118,237                           | -                                   | 118,237                     | 46,455                      |
| IT Webmaster cost                         | 22,058                            | -                                   | 22,058                      | 29,962                      |
| Depreciation                              | 2,249                             | -                                   | 2,249                       | 7,837                       |
| Support costs (note 9)                    | 58,295                            | -                                   | 58,295                      | 64,803                      |
| Governance costs (note 9)                 | 7,438                             | 3,000                               | 10,438                      | 9,954                       |
| <b>Total</b>                              | <b>706,423</b>                    | <b>3,000</b>                        | <b>709,423</b>              | <b>761,812</b>              |
|   |                                   |                                     |                             |                             |
|   | <b>Restricted<br/>funds<br/>€</b> | <b>Unrestricted<br/>funds<br/>€</b> | <b>Total<br/>2014<br/>€</b> | <b>Total<br/>2013<br/>€</b> |
| <b>2014</b>                               |                                   |                                     |                             |                             |
| Payroll costs                             | 269,410                           | 138,595                             | 408,005                     | 452,631                     |
| Other Staff Costs                         | -                                 | 1,779                               | 1,779                       | 2,299                       |
| Office cleaning                           | -                                 | -                                   | -                           | 12,418                      |
| Travel and subsistence                    | 84,885                            | 7,888                               | 92,773                      | 52,720                      |
| Program support                           | 23,448                            | 647                                 | 24,095                      | 40,107                      |
| Communications                            | 2,907                             | -                                   | 2,907                       | -                           |
| Meetings and hospitality                  | 55,663                            | 1,351                               | 57,014                      | 26,498                      |
| Publications                              | 1,833                             | 14,395                              | 16,228                      | 11,497                      |
| Program Consultancy                       | 39,955                            | 6,500                               | 46,455                      | -                           |
| Accountancy fees                          | -                                 | -                                   | -                           | 19,600                      |
| Other general office administration costs | -                                 | -                                   | -                           | 30,999                      |
| IT Webmaster cost                         | 24,731                            | 5,231                               | 29,962                      | 34,363                      |
| Depreciation                              | -                                 | 7,837                               | 7,837                       | 13,340                      |
| Support costs (note 9)                    | 22,124                            | 42,679                              | 64,803                      | -                           |
| Governance costs (note 9)                 | 5,926                             | 4,028                               | 9,954                       | 7,347                       |
| <b>Total</b>                              | <b>530,882</b>                    | <b>230,930</b>                      | <b>761,812</b>              | <b>703,819</b>              |

# Notes to the Financial Statements *continued*

## 9 Analysis of governance and support costs

|  | Charitable activities |                          | Raising funds        |                          | Total<br>€    |
|--|-----------------------|--------------------------|----------------------|--------------------------|---------------|
|  | General support<br>€  | Governance function<br>€ | General support<br>€ | Governance function<br>€ |               |
| <b>2015</b>                                  |                       |                          |                      |                          |               |
| * Payroll costs                              | 14,880                | -                        | 120                  | -                        | 15,000        |
| ** Office cleaning                           | 8,528                 | -                        | 68                   | -                        | 8,596         |
| *** Accountancy fees                         | 12,350                | -                        | 100                  | -                        | 12,450        |
| ** Other general office administration costs | 22,537                | -                        | 182                  | -                        | 22,719        |
| ** Legal compliance and regulatory           | -                     | 7,438                    | -                    | 84                       | 7,522         |
| ** Audit fees                                | -                     | 3,000                    | -                    | -                        | 3,000         |
|  | <b>58,295</b>         | <b>10,438</b>            | <b>470</b>           | <b>84</b>                | <b>69,287</b> |
|  |                       |                          |                      |                          |               |
|  | Charitable activities |                          | Raising funds        |                          | Total<br>€    |
|  | General support<br>€  | Governance function<br>€ | General support<br>€ | Governance function<br>€ |               |
| <b>2014</b>                                  |                       |                          |                      |                          |               |
| * Payroll costs                              | 13,888                | -                        | 112                  | -                        | 14,000        |
| ** Office cleaning                           | 8,526                 | -                        | 69                   | -                        | 8,595         |
| ** Accountancy fees                          | 14,706                | -                        | 119                  | -                        | 14,825        |
| ** Other general office administration costs | 27,683                | -                        | 223                  | -                        | 27,906        |
| ** Legal compliance and regulatory           | -                     | 6,954                    | -                    | 80                       | 7,034         |
| ** Audit fees                                | -                     | 3,000                    | -                    | -                        | 3,000         |
|  | <b>64,803</b>         | <b>9,954</b>             | <b>523</b>           | <b>80</b>                | <b>75,360</b> |

### Basis of allocation

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

**10 Statutory and other information**

|   | <b>2015</b><br>€ | <b>2014</b><br>€ |
|---|------------------|------------------|
| The surplus for the year has been arrived at after charging/(crediting):  |                  |                  |
| Depreciation  | 2,249            | 7,837            |
| Auditors' remuneration (see note 10(i))   | 3,000            | 3,000            |
| <hr/>   |                  |                  |
| (i) Auditors remuneration   |                  |                  |
| Remuneration (including expenses) for the audit of the financial statements and other services carried out by the company's auditors is as follows: |                  |                  |
|   | <b>2015</b><br>€ | <b>2014</b><br>€ |
| Audit of financial statements*  | 3,000            | 3,000            |
| Other assurance services  | -                | -                |
|   | <hr/>            | <hr/>            |
|   | <b>3,000</b>     | <b>3,000</b>     |
|   | <hr/>            | <hr/>            |

\*Audit fee and other assurance services are provided on a pro-bono basis.

## 11 Analysis of particulars of staff, trustee remuneration and expenses, and the cost of key management personnel

|                        | 2015<br>€      | 2014<br>€      |
|------------------------|----------------|----------------|
| <b>Employee costs:</b> |                |                |
| Wages and salaries     | 299,966        | 360,433        |
| Social insurance costs | 32,196         | 38,850         |
| Other pension costs    | 21,266         | 25,522         |
|                        | <b>353,428</b> | <b>424,805</b> |

The average number of full time persons employed by the organisation during the year was 7 (2014: 7).

|  | 2015<br>Number of<br>employees | 2014<br>Number of<br>employees |
|--|--------------------------------|--------------------------------|
| Salary range (excluding pension contributions):<br>€70,000 – €80,000 | 1                              | 2                              |
|  | <b>1</b>                       | <b>2</b>                       |

In the year, one staff member earning in excess of €70,000 per annum (2014: 2) participated in the defined contribution pension scheme. Contributions totalling €6,360 were made in respect of one employee 2015 (€11,885 for two employees in 2014).

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

Trustees received no remuneration and expenses of €876 in 2015 (2014: €314) during the reporting period.

The key management personnel of the charity consist of the executive management whose employee benefits totalled €94,406 (2014: €175,750). No benefit other than salary and employer pension contribution as shown above was paid.

## 12 Other recognised gains

|                        | 2015<br>€    | 2014<br>€     |
|------------------------|--------------|---------------|
| Foreign exchange gains | 9,492        | 73,476        |
|                        | <b>9,492</b> | <b>73,476</b> |

Other recognised gains relates to the gain on the translation of the US\$ account to Euro at the conversion rate at the end of 2015 and 2014.



# Notes to the Financial Statements *continued*

## 13 Taxation

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

## 14 Fixed assets 2015

|                                 | <b>Fixtures and<br/>fittings<br/>€</b> | <b>IT<br/>equipment<br/>€</b> | <b>Total<br/>€</b> |
|---------------------------------|--|-------------------------------|--------------------|
| <b>Cost</b>                     |  |                               |                    |
| At 31 December 2014             | 34,361                                 | 47,063                        | 81,424             |
| Additions in 2015               | -                                      | 3,697                         | 3,697              |
| <b>At 31 December 2015</b>      | <b>34,361</b>                          | <b>50,760</b>                 | <b>85,121</b>      |
| At 31 December 2013             | 34,361                                 | 47,063                        | 81,424             |
| Additions in 2014               | -                                      | -                             | -                  |
| <b>At 31 December 2014</b>      | <b>34,361</b>                          | <b>47,063</b>                 | <b>81,424</b>      |
| <b>Accumulated depreciation</b> |  |                               |                    |
| At 31 December 2014             | 33,345                                 | 47,063                        | 80,408             |
| Charge for year                 | 1,016                                  | 1,232                         | 2,248              |
| <b>At 31 December 2015</b>      | <b>34,361</b>                          | <b>48,295</b>                 | <b>82,656</b>      |
| At 31 December 2013             | 26,456                                 | 46,115                        | 72,571             |
| Charge for year                 | 6,888                                  | 948                           | 7,836              |
| <b>At 31 December 2014</b>      | <b>33,344</b>                          | <b>47,063</b>                 | <b>80,407</b>      |
| <b>Net book value</b>           |  |                               |                    |
| <b>At 31 December 2015</b>      | <b>-</b>                               | <b>2,465</b>                  | <b>2,465</b>       |
| <b>At 31 December 2014</b>      | <b>1,016</b>                           | <b>-</b>                      | <b>1,016</b>       |
| <b>At 31 December 2013</b>      | <b>7,905</b>                           | <b>948</b>                    | <b>8,853</b>       |

# Notes to the Financial Statements *continued*

## 15 Debtors and prepayments

|                          | 2015<br>€     | 2014<br>€     |
|--------------------------|---------------|---------------|
| Bank interest receivable | 1,450         | 2,800         |
| Other debtors            | 9,515         | 7,068         |
| Prepayments              | 4,025         | 6,579         |
|                          | <b>14,990</b> | <b>16,447</b> |

## 16 Cash at bank and in hand

|                                 | 2015<br>€        | 2014<br>€        |
|---------------------------------|------------------|------------------|
| Restricted                      | 1,488,827        | 1,602,022        |
| Specific Restriction Irish Aid* | 18,426           | 100,000          |
|                                 | <b>1,507,253</b> | <b>1,702,022</b> |

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

\*Specific grant from Irish Aid to be used in the President's capacity of UN Special Envoy on Climate Change.

## 17 Creditors – amounts falling due within one year

|                                      | 2015<br>€     | 2014<br>€     |
|--------------------------------------|---------------|---------------|
| Amounts falling due within one year: |               |               |
| Creditors and accruals               | 68,375        | 74,608        |
| PAYE/PRSI                            | 10,999        | 16,872        |
|                                      | <b>79,374</b> | <b>91,480</b> |

# Notes to the Financial Statements *continued*

## 18 Deferred Income

|  | 2015<br>€        | 2014<br>€        |
|--|------------------|------------------|
| Donations restricted for future purpose of charity where entitlement had not occurred at the year-end date | 1,111,922        | 1,229,869        |
| Deferred specific Restricted Grant from Irish Aid  | 18,426           | 100,000          |
|  | <b>1,130,348</b> | <b>1,329,869</b> |

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

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

## 19 Reconciliation of net income to cash flows from operating activities

|   | 2015<br>€        | 2014<br>€      |
|---|------------------|----------------|
| Net income for the reporting period (per SOFA)              | 16,150           | 38,027         |
| <i>Adjustments for:</i>                                     |                  |                |
| Depreciation  | 2,248            | 7,837          |
| Interest from investments                                   | (6,308)          | (4,015)        |
| Decrease in debtors   | 1,457            | 2,302          |
| (Decrease)/Increase in creditors and deferred revenue       | (211,627)        | 489,265        |
| <b>Net cash (outflow)/inflow from charitable activities</b> | <b>(198,080)</b> | <b>533,416</b> |

## 20 Contingent liabilities

There were no contingent liabilities at 31 December 2015.

## 21 Related party transactions

There was no related party transaction in the year ended 31 December 2015. No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

## 22 Financial instruments

|  | Notes | 2015<br>€     | 2014<br>€     |
|--|-------|---------------|---------------|
| Financial assets that are debt instruments measured at amortised cost: |       |               |               |
| - Other debtors  | 15    | 14,990        | 16,447        |
|  |       | <b>14,990</b> | <b>16,447</b> |
| Cash at bank and in hand   | 16    | 1,507,253     | 1,702,722     |
| Financial liabilities measured at amortised cost:                      |       |               |               |
| - Trade creditors  | 17    | 68,375        | 74,608        |
|  |       | <b>68,375</b> | <b>74,608</b> |

## 23 Transition to FRS 102

This is the first year that the company has presented its results under FRS 102. The last financial statements under Irish GAAP were for the year ended 31 December 2014. The date of transition to FRS 102 was 1 January 2014. There were no measurement adjustments arising from the company's transition to FRS 102 at 1 January 2014 or at the comparative date 31 December 2014. Therefore, the profit for the financial year ended 31 December 2014 and the total equity as at 1 January 2014 and 31 December 2014 remains consistent under FRS 102 with that previously reported under Irish GAAP.

## 24 Comparative amounts

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

## 25 Approval of financial statements

The financial statements were approved by the Directors on 20 May 2016.

# Acronyms and General Expressions

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## **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.

## **Agenda 2030**

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

## **AOSIS**

Alliance of Small Island States is a coalition of small island and low-lying coastal countries that share similar development challenges and concerns about the environment, especially their vulnerability to the adverse effects of global climate change.

## **B Team**

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

## **Climate Justice Dialogue**

Climate Justice Dialogue An initiative of the Foundation and World Resources Institute during 2013-2015 to increase the space for dialogue on climate justice in order to catalyse a people-centred fair and equitable climate agreement in 2015.

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## **CMP**

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

## **CO2**

Carbon dioxide.

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## **COP20**

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

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## **COP21**

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

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## **CVF**

The Climate Vulnerable Forum is an international partnership of countries highly vulnerable to a warming planet. The Forum serves as a South-South cooperation platform for participating governments to act together to deal with global climate change.

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## **FIELD**

The Foundation for International Environmental Law and Development is a group of public international lawyers committed to helping vulnerable countries, communities and campaigners negotiate for fairer international environmental laws.

### Friends of the Long Term Goal

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The Friends of the Long Term Goal were a group of geographically diverse Parties, who came together in 2014, seeking to include a quantifiable target within the Paris Agreement for the phase out of greenhouse gas emissions. This group became a cornerstone of the High Ambition Coalition.

### Geneva Pledge

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Geneva Pledge on Human Rights and Climate Action - a voluntary initiative be undertaken by countries to facilitate the sharing of best practice and knowledge between human rights and climate experts at a national level.

### GHG

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Greenhouse gas.

### High Ambition Coalition

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The High Ambition Coalition is a grouping of more than 100 countries that coalesced at COP21 in Paris. The coalition brings together both developed and developing countries, including some of the poorest and most vulnerable to impacts of climate change, united in their calls for urgent and ambitious responses to the climate challenge.

### HLAC

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The High Level Advisory Committee of the Climate Justice Dialogue.

### HRC

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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.

### IBA

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The International Bar Association is the world's leading organisation of international legal practitioners, bar associations and law societies. The IBA influences the development of international law reform and shapes the future of the legal profession throughout the world.

### INDCs

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Intended Nationally Determined Contributions (INDCs) are the pledges countries put forward ahead of COP21 in Paris which state what they plan to do about climate change and formed a basis for the Paris talks. Each INDC will outlined the steps countries plan to make to reduce emissions, addressed adaptation plans, and the support they need from—or will provide—other countries in order to implement their INDC.

### IPCC

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The Intergovernmental Panel on Climate Change is a scientific body under the auspices of the United Nations (UN). It reviews and assesses the most recent scientific, technical and socio-economic information produced worldwide relevant to the understanding of climate change. It does not conduct any research nor does it monitor climate related data or parameters.

### Kyoto Protocol (KP)

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

### LDCs

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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.

### Millennium Development Goals (MDGs)

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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.

### MRFCJ / 'The Foundation'

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The Mary Robinson Foundation – Climate Justice.

### OECD

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The Organisation for Economic Co-operation and Development promotes policies that will improve the economic and social well-being of people around the world.



## **60 Paris Agreement**

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The new international climate change agreement finalised at COP21 in Paris in December 2015.

### **Parties to the Convention**

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Countries that have ratified the United Nations Framework Convention on Climate Change (UNFCCC).

### **PCJ**

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Principles of Climate Justice.

### **SBI**

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

### **SE4All**

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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**

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Small Island Developing States, a group of small islands who share common positions within the climate change negotiations.

### **SUN**

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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)**

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At Rio+20 member States agreed to launch a process to develop a set of Sustainable Development Goals, which build upon the Millennium Development Goals and converge with the post 2015 development agenda. The 2030 Agenda for Sustainable Development was adopted by the United Nations General Assembly on the 25 September 2015. The core of Agenda 2030 are the Sustainable Development Goals (SDGs), the 17 goals and

169 targets which apply to all countries and are designed to address global inequalities while sustaining people within planetary boundaries.

### **The Elders**

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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+**

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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**

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United Nations Development Programme.

### **UNEP**

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United Nations Environment Programme.

### **UNFCCC / 'the Convention'**

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The United Nations Framework Convention on Climate Change – the framework for intergovernmental efforts to tackle climate change.

### **UNGA**

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United Nations General Assembly – the 68th session of UNGA was held in September 2013.

### **UPR**

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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.

### **V20**

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The Vulnerable Twenty Group unites the finance ministers of countries highly vulnerable to a warming planet in dialogue and action to tackle global climate change.

# Footnotes

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## **1. Womens' Participation - An Enabler of Climate Justice**

[http://www.mrfcj.org/wp-content/uploads/2015/11/MRFCJ- Womens-Participation-An-Enabler-of-Climate-Justice\\_2015.pdf](http://www.mrfcj.org/wp-content/uploads/2015/11/MRFCJ- Womens-Participation-An-Enabler-of-Climate-Justice_2015.pdf)

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## **2. Rights for Action – Putting People at the Centre of Action and Climate Change**

<http://www.mrfcj.org/wp-content/uploads/2015/11/MRFCJ-Rights-for-Action-edition-2.pdf>

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## **3. Postion Paper: Meeting the needs of Future Generations**

<http://www.mrfcj.org/resources/meeting-the-needs-of-future-generations-applying-the-principle-of-intergenerational-equity-to-the-2015-processes-on-climate-change-and-sustainable-development/>

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## **4. Respect and Protect Human Rights: lessons from transitional justice**

[http://www.mrfcj.org/wp-content/uploads/2015/09/JoyHyvarinen\\_Respectandprotecthumanrights\\_lessonsfromtransitionaljustice.pdf](http://www.mrfcj.org/wp-content/uploads/2015/09/JoyHyvarinen_Respectandprotecthumanrights_lessonsfromtransitionaljustice.pdf)

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## **5. The Many Faces of Climate Justice**

<http://www.mrfcj.org/our-work/the-many-faces-of-climate-justice-exploring-the-principles-of-climate-justice/>

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## **6. Zero Carbon Zero Poverty the Climate Justice Way**

<http://www.mrfcj.org/wp-content/uploads/2015/09/2015-02-05-Zero-Carbon-Zero-Poverty-the-Climate-Justice-Way.pdf>

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## **7. The Geneva Pledge for Human Rights in Climate Action**

<http://www.rree.go.cr/index.php?sec=politica%20exterior&cat=medio%20ambiente%20y%20desarrollo%20sostenible&cont=974>



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