

ANNUAL REPORT 2017



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Contents

Vision and Mission	2
Foreword from the President	3 - 4
Business Plan Key Achievements 2017	5 - 9
Our Way of Doing	10 - 15
Members of the Board of Trustees	16
Appendices	17 - 21
Principles of Climate Justice	17 - 18
Donors 2010 - 2017	19 - 20
International Advisory Council	21
Directors' Report and Financial Statements	22 - 48
Notes to the Financial Statements	37 - 48
Acronyms and General Expressions	49 - 55
Endnotes	56

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-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.

As I reflect back on 2017 I feel very proud of what our small Foundation team has managed to achieve.

Foreword

from the President



One of our more ambitious programmes has been to build support for the need to fill a gap in the frameworks established by the 2030 Agenda for Sustainable Development and the Paris Climate Agreement: the fact that there is no voice for future generations. We developed a position paper proposing *Guardians for Future Generations*,ⁱ and brought together in New York both a group of Permanent Representatives of developed and developing countries as Friends of Future Generations, and a civil society support group. It will take time to make the case for a new institutional voice, but with the adoption, in December, of the G77 initiated United Nations General Assembly resolution on future generations - Protection of global climate for present and future generations of humankind - we are on our way.

COP23 was the first COP to be presided over by a Small Island Developing State – Fiji. We developed strong links with the Chief Negotiator, Ambassador Khan, and a number of her colleagues. Although the COP was held in Bonn, with strong support from Germany, Fiji was very keen that it would be a people-centered COP and reflect the culture and concerns of Small Island States. At a pre-session climate meeting in Bonn in May, we invited Ambassador Khan to a 'listening and learning' event we had organised. This appealed to her immensely, and convinced her to launch a Talanoa, the term used in Fiji for a storytelling dialogue, as the legacy of COP23. On Climate Justice Day at the COP, we co-organised a Talanoa breakfast with the Presidency, and were pleased to see that both the Gender Action Plan and the Local Communities and Indigenous Peoples Platform were established at the COP – fulfilling Fiji's determination that it would be people-centered.

We continued our proven ways of working, *Thought Leadership*, *Convening*, *Bridging*, to promote a 'leave no one behind' approach. At a meeting of Sustainable Energy for All in New York in April, we were able to encourage the establishment of a people-centered accelerator to focus on access to renewable energy in slum, rural and remote areas. In discussions on the proposed Global Compact on Migration, we made the case for recognition of climate change as a driver of migration and the inclusion of a reference to the protection of rights of climate displaced people. And we secured the support of the core sponsors of the Human Rights and Climate Change Resolution under the Human Rights Council to give recognition to the unique rights protections for climate displaced people in *Human Rights Council Resolution 35/20, Human Rights and Climate Change*,ⁱⁱ adopted in June 2017.

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behind' approach.

In January we published a policy brief, *Pursuing Climate Justice within Environmental, Social and Governance Investment Frameworks*,ⁱⁱⁱ which has been published on the website of the Business and Human Rights Resource Centre.

When President Trump announced on 1 June that he was pulling the United States out of the Paris Climate deal (which he cannot do formally until 4th November 2020), it was encouraging to see the response at two different levels. Within minutes of the announcement, France, Germany and Italy issued a statement saying the agreement was 'irreversible', and countries across the world, from China to Russia to India, and the European Union reasserted their commitment. Meanwhile, in the United States itself, an alliance of cities, states, businesses, universities, philanthropy and wider civil society issued a declaration, We Are Still In, affirming their commitment to the Paris Agreement.

We face a difficult truth: while the Paris Agreement remains an unprecedented success, it is also a fragile foundation for action. The movement to address climate change – and to promote climate justice – must now shift to a new stage, with urgency and determination. All of us – governments, both powerful and small, prosperous and impoverished; cities, communities, business leaders and individuals – bear responsibility. The threat to our planet may be dire, but the potential opportunity is also historic – the chance to stop an existential threat, to conquer poverty and inequality, and to empower those who have been left behind and neglected.

The year ended on a somewhat hopeful note. I was invited to attend the One Planet Summit organised by President Macron in Paris, on the second anniversary of the Paris Agreement. The day before, at a meeting with President Macron, it was made clear that this One Planet Summit was about raising ambition to get countries to join broad coalitions of businesses, cities and others making commitments for action. He also warned that those who made commitments would be held accountable. Given the lack of means to enforce commitments under the Paris Agreement, this political initiative was welcome. However, it is clear that we are still not on course for the Paris goal of staying well below 2° Celsius and working for 1.5°.

For good governance reasons, in June I stepped down from the Board, but continued my work as President of the Foundation. So I have all the more reason to be grateful to the Board Members for their important role in guiding our work and holding us to account. I am also very grateful to our donors for their continued support of our work and to our small committed team.

The Foundation successfully met all of its expected outcomes for the 2017 period, outlined in the Business Plan 2016 – 2018.

Business Plan

Key Achievements 2017

Set out below and overleaf are the key achievements under each strategic priority area. A deeper understanding of our work can be gained by visiting our website mrfcj.org.

Objective 1

Promote people-centered approaches to climate and development policies

The Foundation's work under this objective is primarily guided by the Principle of Climate Justice 'protect and respect human rights'. The integration of human rights considerations into climate policies is central to achieving climate action that is good for people as well as the planet. This was recognised in the preamble of the Paris Agreement. Work under this objective builds on the success of the Foundation, since 2014, in bridging the climate change and human rights communities and championing rights-based approaches to climate action. The Foundation also uses its work on access to sustainable energy for the poorest people to help make the case for the integration of human rights into climate action.

- The Foundation published *Pursuing Climate Justice within Environmental, Social and Governance Frameworks*^{iv} to highlight how, by incorporating climate justice, the investment community can play a pivotal role in achieving a safe future underpinned by shared and durable prosperity.
- The President of the Foundation presented the report of the *High Level Panel*^v on the modernisation of the OECD Development Assistance Committee (DAC). In the Panel's report, delivered to the DAC in January 2017, the important role of the DAC defining bilateral aid and shaping donor practice is acknowledged.
- The Foundation welcomed SE4All's People-Centered Accelerator which promotes gender equality, social

inclusion and women's empowerment in the energy sector and reflects the Foundation's position paper *The Role of Social Protection in Ending Energy Poverty*.^{vi}

- *Incorporating Human Rights Into Climate Action*.^{vii} an online resource for policy makers was launched by the Foundation in partnership with the Centre of International Environmental Law (CIEL).

Objective 2

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

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

1. Following engagement with the core sponsors of the Human Rights and Climate Change resolution through the UN Human Rights Council the Foundation welcomed a new resolution (A/HRC/35/20) on 'Human rights, climate change, migrants and persons displaced across international borders'.^{viii} The Human Rights Council has expressly mandated engagement with two processes in which the Foundation seeks to influence – the Global Compact for Safe, Orderly and Regular Migration and the Taskforce on Displacement under the UNFCCC.
2. Throughout 2017 the Foundation promoted the rights protections of climate-displaced people in the



“You should know that a farmer is a great thing. I feel like we are kings. Our problem here is climate change” said Kisilu Musya who is a father, farmer and climate activist with a plan, but climate change is getting in the way of that plan. Kisilu tells the story of his climate action in rural Kenya in the film he co-directed - Thank You for the Rain - which the Foundation brought to COP23 for a special screening during Development and Climate Days.



“Energy access is fundamental to realising the right to development”
Sheila Oparaocha, International coordinator, ENERGIA told attendees at the Deep Dive Panel - Leaving No One Behind - organised by the Foundation and SEforAll during their 3rd annual forum. The People-Centred Accelerator launched by SEforAll will help to ensure that solutions to energy access are grounded in rights based approaches and include women and marginalised communities which is consistent with climate justice.

negotiations of the Global Compact for Safe, Orderly and Regular Migration. The Foundation worked with civil society to raise awareness of the issue including CIVICUS and the Pacific Islands Association of non-Governmental Organisations (PIANGO) as part of International Civil Society Week in Suva, Fiji in December which resulted in the [Declaration on Climate-Induced Displacement](#)^{ix} which was supported by over 700 civil society organisations.

3. The Foundation attended the United Nations Human Rights Council's intersessional panel discussion [On Human Rights, Climate Change, Migrants and Persons Displaced across International Borders](#)^x in October 2017. The panel discussed the challenges and opportunities in the promotion, protection and fulfilment of human rights climate displaced migrants with a view to feeding recommendations into the process of negotiating the Global Compact for Safe, Orderly and Regular Migration (Global Compact) as well as the UNFCCC Taskforce on Displacement. In addition, the Foundation presented the policy brief [Protecting the Rights of Climate-Displaced People](#)^{xi} at an expert panel discussion convened by the Office of the High Commissioner on Human Rights and attended the Global Compact Preparatory meeting, held in December in Mexico.

Objective 3

Promote the participation of grassroots women in climate policy development

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

1. The Foundation participated in the European Parliament Committee on Women's Rights and Gender Equality (FEMM) hearing on [Women, Gender Equality and Climate Justice](#)^{xii} and facilitated the participation of Jannie Staffansson, Saami Council and member of the Arctic Council – Sweden. The hearing informed a report, the first on climate justice by the FEMM, which was adopted by a large majority.
2. The Foundation supported the participation of two women who are on the frontlines of the climate

challenge to participate in COP23. High level speaking platforms were organised such as the COP23 Presidency organised *Policy coherence and Joint delivery: UN System's support to low-emission and climate resilient development at the national level* for Agnes Leina, a pastoralist and Executive Director and founder of Il'laramatak Community Concerns, Kenya. Mailes Zulu CEO and founder of Save Environment and People Agency (SEPA) Zambia spoke at Marrakech Partnership for Global Climate Action *High Level Roundtable: Unblocking investment in climate resilience*.

3. The Foundation's methodology of dialogue – learning circles – was adopted by the President of COP23, Fiji, as a way of enabling meaningful dialogue between state actors during COP23. Learning circles was the format of the event the Foundation convened with COP President on Gender Day, which focused on enabling grassroots and indigenous women's participation in gender responsive climate action. Over 40 people including Ministers, grassroots women and negotiators gathered as the sun rose on Gender Day to listen to and learn from each others' lived experience of engaging in climate action.
4. In order to inform the negotiations on the Gender Action Plan (GAP) under the UNFCCC to better facilitate the participation of grassroots women in climate policy decision-making the Foundation undertook a number of tasks during 2017 including:
 - Formal submissions to the GAP and sought the support of a number of Parties for the position including members of the Troika+ on Gender and Climate Change which met twice in 2017.
 - Participating in an informal workshop on the formulation of the GAP hosted by the Netherlands and the UNFCCC in March. The Foundation also supported the attendance of a representative from the global south to participate.
 - Co-convening with the UNFCCC, Canada and the Chair of the LDC Group an event titled *Listening and learning: grassroots women's local and traditional knowledge informing gender responsive climate action* on the eve of the in session workshop on the GAP at the Bonn Intergovernmental in May.

- Supporting two grassroots women representatives attending the Listening and Learning event and working with the UNFCCC to ensure they had an opportunity to present to the in session formal workshop.

Objective 4

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

The Principle of Climate Justice 'support the right to development' emphasises the interdependence of all people and the earth and the need for a development-first approach to climate action, particularly in developing countries. This interdependence applies not only within generations but also between generations, and balancing the needs of people living in poverty now with the needs of future generations is critical for climate justice and sustainable development. The Foundation has identified ways to apply the principle of intergenerational equity in practice in international policy-making, and recommends the creation of a new institution at the international level to represent future generations and provide oversight of policies related to climate change and sustainable development.

1. With the support of the Irish and Kenyan Missions in New York, the Foundation catalysed a Group of Friends for Future Generations amongst Permanent Representatives of the UN. Currently the membership of the Group of Friends is 26 and the Foundation facilitated their two meetings in 2017.
2. G77 members of the Group of Friends drafted and negotiated text as part of a resolution United Nations General Assembly (UNGA) (2018) [Protection of global climate for present and future generations of humankind A/RES/72/219](#)^{xiii} adopted by UNGA December. The language invites the President of the 73rd General Assembly (starting in September 2018) to host a high-level meeting "on the issue of the protection of the global climate for present and future generations of humankind in the context of the economic, social and environmental dimensions of the 2030 Agenda for Sustainable Development".



“We need to think in an intergenerational way if we are to truly achieve sustainable development that balances the needs of current and future generations” Mary Robinson during “Sustainable Development Goals and climate action – the way forward” hosted by the UNFCCC on Gender Day at COP23. Moderated by Climate Neutral Now Champion Zuriel Oduwole, speakers included Mitchell Toomey, UN Sustainable Development Goals Action Campaign, Fiza Farhan, Global Strategic Development Advisor, and Niclas Svenningsen, UNFCCC.



The Foundation convened members of the Troika+ of Women Leaders on Gender and Climate Change in New York during the UN General Assembly where they reaffirmed their commitment to ensuring the participation of grassroots women in climate policy decision-making and pledged to focus on the areas of capacity building and financing for gender-responsive climate policy, particularly during negotiations on the Gender Action Plan which was adopted at COP23.

Our Way of Doing

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

Underpinning these strategies and the objectives and the actions of the Foundation are the Principles of Climate Justice. These core Principles guide and inform the work of the Foundation and are the values against which we hold ourselves accountable (see Appendix page 17).

Leading



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.

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.

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.



Sustainable development is grounded in the concept of fairness between generations, meaning that the needs of present generations are met without compromising the ability of future generations to meet their needs. In agreeing Agenda 2030, world leaders committed to implement it for the full benefit of all, for today's generation and for future generations. The Foundation believes that one way of ensuring that the commitments made to intergenerational equity, in international agreements and UN resolutions, are applied in practice is to provide representation for future generations under the UN.

The Foundation identified a recurrent UN General Assembly Resolution, 'Protection of the Global Climate for Present and Future Generations of Human Kind' as a potential entry point. The G77 resolution, which had been passed by successive general assemblies in various forms since 1988 could be strengthened with provisions to secure representation for future generations within the UN system.

In the margins of the High Level Political Forum in New York in 2016, the Foundation, in partnership with the Permanent Missions of Germany and the Marshall Islands, co-hosted a Climate Justice Dialogue focused on the Foundation's position paper on addressing the needs of present and future generations in the context of Agenda 2030. At that meeting it was proposed that a 'Group of Friends' be formed to advance the calls for an institutional response for future generations to act as a guardian for, and to provide advice on, balancing the needs of current and future generations.

Working with the co-chairs of the working group which delivered the Sustainable Development Goals, Ambassador Kamau of Kenya and Ambassador Donoghue of Ireland, the Foundation supported the establishment of the Group of Friends of Future Generations. The first meeting of the Group of Friends took place in June 2017, with 16 Permanent Missions represented. The Foundation raised the opportunity of strengthening the General Assembly resolution; it was agreed that the resolution served as a robust entry point to advance their work.

Case Study:

Thought Leadership

Securing a resolution on Future Generations in the UN General Assembly

Drafting resolution language

At the request of the Group of Friends, the Foundation, in consultation with the office of the President of the General Assembly (PGA), drafted language for their consideration at their next meeting in September. Potential amendments that could be made to the draft resolution prior to it being submitted to the Second Committee (also known as the Economic and Financial Committee or ECOFIN) in October were proposed. Those in the group who are members of the G77 agreed to work with Iran, group member and drafter of the resolution, in strengthening the future generation elements. All members resolved to support the resolution once it was tabled in the Second Committee. The language that Iran put forward sought to address the responsibility held by the UN towards future generations and mandate a PGA convened event on the topic.

Negotiations and conclusion

The strength of the geographical diversity of the group came to the fore as they worked together to support Iran in getting the provisions over the line during negotiations. G77 members supported Iran in securing the provisions as a G77 position. In the Second Committee negotiations, EU members of the Group worked on securing a supportive EU position. Ultimately, the negotiations concluded and the adopted resolution A/RES/72/219 has the following provisions;

"Recognizing that, in undertaking its work, the United Nations should promote the protection of the global climate for the well-being of present and future generations of humankind,"

"10. Invites the President of the General Assembly to convene a high-level meeting during the seventy-third session of the General Assembly on the issue of the protection of the global climate for present and future generations of humankind in the context of the economic, social and environmental dimensions of the 2030 Agenda for Sustainable Development;..."

This offers a strong foothold for advancing the work of the Group of Friends of Future Generations.



Grassroots women are critically aware that climate change exacerbates existing social inequalities and leaves women disproportionately vulnerable to climate impacts. Integrating local and traditional knowledge into climate negotiations is fundamental to recognising both the important role local communities, and in particular women, play in climate action at the local and national level, and ensuring that climate policy is gender-responsive.

A Listening and Learning Climate Justice Dialogue (the Dialogue), designed to bridge together grassroots women and climate change negotiators, was convened in Bonn 09 May 2017 on the eve of the In-Session Workshop on the Development of a Gender Action Plan (GAP) under the UNFCCC. Co-hosted by the Foundation, the UNFCCC Secretariat, the Government of Canada and the Chair of the Least Developed Countries Group (Ethiopia), the Dialogue took place in learning circles to maximise the opportunity for negotiators to listen to and learn from the lived experience of women who are on the frontlines of climate action. Learning circles are used in many indigenous cultures to honour and share the collective wisdom of a group, embodying the principles of equal participation and reciprocity.

The Dialogue turned the tables on the usual UN side-event format, as grassroots women demonstrated their knowledge in informing climate policy and action, and climate negotiators listened and learned while reflecting on how they might incorporate this knowledge into the GAP, (which was subsequently adopted at COP23).

During the learning circles, many negotiators listened keenly to the stories and experiences of the grassroots women. The communication challenges experienced between negotiators and communities was explored in detail during the dialogue. Grassroots women explained how the technical policy language used in climate negotiations impedes their participation in decision-making. They believed that a deliberate effort by government representatives and facilitators to minimise jargon and the use of policy terms in dialogue with communities can lead to better climate action. As

Case Study:

Bridging

Bringing lived experience
into climate policy
decision-making

one grassroots woman participant said, you can ‘silence or empower people with language’.

A recurring theme during the discussion was the need for accessible funding. Participants noted that operationalising the principle of participation, as articulated in the Gender and Climate Change decision (Decision 21/CP.22), remains challenging. The lack of funding for meaningful participation results in grassroots women being unable to share their experience and knowledge, even if they are invited to consult on a project by stakeholders. Therefore, the needs of these women are not addressed within the project.

Negotiators were interested to learn how grassroots women overcame barriers to participation in climate decision-making processes and how those lessons could be applied in the UNFCCC processes. Key messages from the dialogue were fed back to the GAP workshop both through a formal submission by the Foundation and statements delivered by two participants, Sasha Middleton, MEPA, Antuiga and Noreen McAteer, National Elder Native Women’s Association of Canada, at the opening plenary which were facilitated on the agenda by the UNFCCC secretariat.

Chief Negotiator for the Fijian COP Presidency in 2017, Ambassador Khan, said of the dialogue that “the value of dialogue is that you listen and that you learn as much as you speak, you share experiences in a non-judgemental manner and you empower each other with the process of listening and learning”. She commended the Dialogue relating it to a similar cultural concept across the Pacific called ‘Talanoa’; a traditional word to reflect a process of inclusive, participatory and transparent dialogue. The purpose of Talanoa is to share stories, build empathy and to make wise decisions for the collective good. As COP President, Fiji initiated this format of dialogue in the UNFCCC under the mandated Facilitative Dialogue taking place among Parties in 2018 to take stock of their collective efforts to make progress towards the long-term goal of the Paris Agreement.



“Help us meet the standards you set so that we can access the money we need” Mailes Zulu Muke (right), SEPA Zambia explained the barriers faced by her community in accessing climate finance to Naoko Ishii (left) CEO of the Green Environment Fund and Hindou Ibrahim (centre), Co-Chair of the Indigenous People’s Caucus at the Gender Talanoa, on Gender Day at COP23 to celebrate grassroots and indigenous women’s participation in gender-responsive climate action. The Foundation supported Mailes’ attendance at COP23 and organised speaking opportunities so her lived experience of climate action could inform decision-making.

Our Way of Doing *continued*



“No decision about us without us” is the persistent message delivered by Agnes Leina, Executive Director and founder of Il'laramatak Community Concerns as she highlights her community's issues with the Lake Turkana wind farm in Kenya citing the lack of participation and consultation as undermining their rights in addition to the fact that the community will not benefit from access to the renewable energy that the project will generate. L to R Heather McGray, Director Climate Justice Resilience Fund, Mary Robinson, Agnes Leina, Heather Grady, Vice-President Rockefeller Philanthropy Advisors, Anne Henshaw, Programme Officer, Oak Foundation, at the Climate Justice Funders Roundtable.



In September 2017, the Foundation partnered with three other organisations to convene a Climate Justice Funders Roundtable, in New York during the United Nations General Assembly, to encourage funders to explore the funding of climate justice and begin to identify ways the philanthropic sector can have a transformative impact for those who face significant climate change impacts in their daily lives. The event was initiated by the Climate Justice Resilience Fund, which links the Principles of Climate Justice, as articulated by the Foundation, with key concepts of climate resilience, and had the support of Rockefeller Philanthropy Advisors and Oak Foundation to gather over 20 private donors together.

Climate-related funding has historically been segmented into mitigation and adaptation. Climate justice represents a rights based approach with the potential to integrate both and the Sustainable Development Goals. The event considered the role of private donors in this space asking how can they best support community leaders and translate climate justice principles into grantmaking practice.

Key to the success of the event were the interventions of three people whose lived experience of dealing with climate change brought home the reality that there is no siloing of climate action at the household level. Agnes Leina, the Founder and Executive Director of Il'laramatak Community Concerns, was supported by the Foundation to join the meeting. Agnes explained how some clean energy mega-infrastructure projects planned under the African Union's Vision 2063 for Africa, the SDGs, and Kenya's Vision 2030, can undermine the rights of people living in the region as the project encroaches on their land. Often times communities are not informed in advance about how their movement will be curtailed and Environmental Impact Assessments are inadequate. Il'laramatak Community Concerns has sensitized communities to their human rights, in particular land rights, consistent

Case Study:

Convening

Fostering Funder Collaboration for Climate Justice

with climate justice. They concentrate on building the capacity of impacted communities to realise their land rights. Selina Leem from the Marshall Islands was also supported by the Foundation to attend the meeting. Selina delivered a spoken word performance which emotively captured the reality of people living on small island developing states who are facing the loss of their land and culture due to rising sea levels. Austin Ahmasuk, a Kingigin Inupiaq from Nome, who is an advocate for the environment and for tribes in the Bering Strait region, also spoke of the erosion of cultural rights and undermining of food security due to the impacts of climate change on his community.

Each funder considered the links between the Principles of Climate Justice and their own programmatic work in the context of the speakers comments. Programme areas that were identified as being relevant included Human Rights and Clean Energy; work on the Sustainable Development Goals (SDGs), Water and Food Security; Land and Resource Rights; Gender Issues and Women's Leadership; Climate Finance; Climate-Forced Displacement; and Voice, Empowerment, and Storytelling.

While there are few funders with a specific programme area called climate justice, as is the case with the Oak Foundation, it was clear that there are obvious intersections in existing programmatic work. A climate justice lens could encourage funders to address the interlinkages between their work on human rights, climate change and sustainable development, and indeed foster deeper collaborations between funders, thus providing a more holistic solution to the challenges faced at the community level.

The event was the first step in building trust and fostering collaboration amongst funders and many of those who attended are committed to identifying specific opportunities when funders can gather again with a more coordinated, climate justice-focused intent.

Members

of the Board of Trustees



Mary Robinson (Chair to June 2017)
Lawyer; former President of Ireland; former UN High Commissioner for Human Rights; member of The Elders; Chancellor of Dublin University.

David Went (Chair from June 2017)
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.



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.



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

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



Jennifer McElwain
Chair of Botany at Trinity College Dublin's School of Natural Sciences. Previously, Dr McElwain was a Professor of Palaeobiology and Palaeoecology in UCD School of Biology and Environmental Science and member of UCD Earth Institute.

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.



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.

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



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 2017

	10 February	2 June	2 June (AGM)	11 September	18 December	Total (Max 5)
Tom Arnold	N	Y	Y	Y	Y	4
Frank Convery	N	Y*	Y*	N	Y	3
Laurence Gill	Y	N	N	N	Y	2
Conor Gearty	N	N**	-	-	-	0 (max 2)
Jane Grimson	-	Y***	Y	N	Y	2 (max 3)
Hadeel Ibrahim	Y	Y*	Y*	Y	Y	5
Jennifer McElwain	Y*	N	N	Y	N	2
Mary Robinson	Y	Y**	-	-	-	2 (max 2)
David Went	Y*	Y	Y	Y	Y	5
Bride Rosney (Sec)	Y	Y***	Y	Y	Y	5

* Participated by telephone link | ** Resigned from Board, June | *** Appointed to the Board, June

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.

Appendices

1. Principles of Climate Justice

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

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

Respect and Protect Human Rights

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

The idea of human rights points societies towards internationally agreed values around which common action can be negotiated and then acted upon. Human rights yardsticks deliver valuable minimal thresholds, legally defined, about which there is widespread consensus. The guarantee of basic rights rooted in respect for the dignity of the person which is at the core of this approach makes it an indispensable foundation for action on climate justice.

Support the Right to Development

The vast gulf in resources between rich and poor, evident in the gap

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

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

Share Benefits and Burdens Equitably

The benefits and burdens associated with climate change and its resolution must be fairly allocated. This involves acceptance of common but differentiated responsibilities and respective capabilities in relation to the reduction of greenhouse 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 - 2017

AJWS American Jewish World Service

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

Blum Family Foundation

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

Children's Investment Fund Foundation

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

Humanity United

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

Hunt Alternative Fund

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

Ireland Funds

The Ireland Funds are dedicated to raising funds to support programmes of peace and reconciliation, arts and culture, education and community development throughout the island of Ireland. They made a donation to MRFCJ as the charity of choice of Mary Robinson.

Irish Aid

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

Mitchell Kapor Foundation

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

Nduna Foundation

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

NTR Foundation

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

Oak Foundation

The Oak Foundation was formally established in 1998 in Geneva, Switzerland and commits its resources to address issues of

global, social and environmental concern, particularly those that have a major impact on the lives of the disadvantaged. Their programmes are Environment, Child Abuse, Housing and Homelessness, International Human Rights, Issues Affecting Women and Learning Differences.

One Foundation

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

Rockefeller Brothers Fund

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

Rockefeller Foundation

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

Schmidt Family Foundation

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

Silatech / Her Highness Sheikha Moza bint Nasser

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

Skoll Foundation

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

The David & Lucile Packard Foundation

The David & Lucile Packard Foundation is a family foundation guided by the enduring business philosophy and personal values of Lucile and David Packard. The foundation has been grantmaking for 50 years. The work they engage

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

Tides Foundation

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

Virgin Unite

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

Wallace Global Fund

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

3. International Advisory Council

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

The International Advisory Council consists of the following members:

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

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

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

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

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

Al Gore – environmental activist; Nobel Peace Prize laureate; served as the 45th Vice President of the United States from 1993 to 2001.

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

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

Mo Ibrahim – mobile communications entrepreneur; founder of 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

Financial Year Ended 31 December 2017

Reference and Administration	23
Directors' Report	24 - 25
Trustees' Report	26 - 29
Independent Auditors' Report	30 - 31
Statement of Financial Activities	32 - 33
Balance Sheet	34
Statement of Changes in Funds	35
Statement of Cash Flows	36
Notes to the Financial Statements	37 - 48



Reference and Administration

Directors at 31 December 2017

Tom Arnold
Frank Convery
Laurence Gill
Jane Grimson
Hadeel Ibrahim
Jennifer McElwain
Bride Rosney, Secretary
David Went, Chair

Secretary and Registered Office

Bride Rosney
Trinity College, Dublin 2

Auditors

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

Bankers

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

Solicitors

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

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

Directors' Report

The Directors present their report together with the audited financial statements for the year ended 31 December 2017. This report incorporates statutory requirements as outlined in the Companies Act 2014.

Directors' responsibilities in relation to the financial statements

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

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

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

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

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

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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

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

Principal activities and business review

The Mary Robinson Foundation is a charitable legal entity created in the Republic of Ireland in 2010. All income is applied solely towards the promotion of the charitable objectives of the company. Please see the Trustees' Report on page 6 for more detail.

Financial review

The net expenditure for the year is set out on page 32. The excess of expenditure over income in the year arises as a result of the fact that income raised in prior years has been expended on carrying out the company's activities in the current year. The Trustees' Report contains a detailed review of the financial results and closing financial position of the company as at 31 December 2017.

Principal risks and uncertainties

The Directors have ultimate responsibility for ensuring that the company 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 company 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 Trinity College, 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	(resigned 2 June 2017)
Laurence Gill	
Jane Grimson	(appointed 2 June 2017)
Hadeel Ibrahim	
Jennifer McElwain	
Mary Robinson, President	(Chair to 2 June 2017)
Bride Rosney, Secretary	(appointed 2 June 2017)
David Went, Chair	(appointed Chair 2 June 2017)

Events since the end of the financial year

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

Future developments

It is the intention of the Directors to continue to develop the existing activities of the company. Please see the Trustees' Report pages 26-29 for more details.

Foreign branches

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

Political donations

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

Research and development

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

Dividends and retention

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

Disclosure of information to auditors

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

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

Auditors

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

On behalf of the board

Jane Grimson David Went

Trustees' Report

The Directors of the Charitable Company (the company) are its trustees for the purpose of Charity Law. The Trustees present their report and audited financial statements for the year ended 31 December 2017. This report incorporates the requirements contained in the Statement of Recommended Practice for Charities preparing their accounts in accordance with 'The Financial Reporting Standard applicable in the Republic of Ireland' (FRS 102) (effective 1 January 2015). The Charities SORP (FRS 102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulator has not yet prescribed accounting regulations for Irish Charities.

The Trustees decided in 2016 that the Charity would be an early adopter of the Charities SORP (FRS 102) and the financial statements have been prepared accordingly.

Background and purpose of charity

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

Mission

The Foundation's mission is to:

- a. Put justice and equity at the heart of responses to climate change, particularly those concerned with how best to respond and adapt to the challenge that it poses for the poorest and most vulnerable peoples of the world
- b. Empower poor and vulnerable communities to speak directly in a way that is effectively heard both about the negative impact of climate change on their ways of life, about its potential for conflict, and about what ought to be done by way of a response, in terms of fairness and justice
- c. Contribute to an international framework which minimises the negative impact and maximises the potential positive opportunities which climate change is having on poor communities around the world
- d. Imprint on future generations, of leaders in this field and in society generally, a strong sense of the

inter-connectedness of climate change with issues of development and social justice through the promotion of a strong human rights dimension to university learning and education on climate change

- e. Build a shared space for information and knowledge-sharing on climate justice which is accessible to all and a source of solidarity for those concerned about climate change
- f. Catalyse the work of activists, individuals, groups and networks, to further the implementation of the Principles of Climate Justice
- g. Promote the development of technologies that result in sustainable development, promote a better quality of life among the poor and vulnerable and improve access to technologies.

Results for the year and review of operations

The results for the year as set out on page 32 are considered satisfactory by the Board. There was an accounting deficit of €143,494 in the year 2017 compared to a deficit of €213,132 in 2016. This was as anticipated as funding for the Foundation's activities of 2017 was secured in advance and transferred to Reserves in compliance with SORP FRS 102. The level of activity was similar to the previous year and total running costs for 2017 was €621,356 (2016: €612,244). The expenditure in 2017 was fully funded by donors which was restricted in terms of purpose and/or time, with the expenditure in 2016 being funded by both restricted income, and unrestricted reserves coming forward. 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 37 to 40 of the financial statements.

The company 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 company on a pro-bono basis. For cost-efficiency reasons IT support and financial accounting support continue to be outsourced.

The financial accounts are prepared using the Exchequer accounting system which enables detailed analysis and helps ensure that the highest standards of donor care and data protection compliance are adhered to in the processes that manage the Foundation's funds. The Foundation commissioned an independent review on the effective use of the Exchequer system in April 2017 which recommended no material changes to the operating procedures that were in place.

The Foundation has four strategic objectives as identified in the Business Plan 2016 - 2018. The key achievements under each objective in 2017 were:

Objective 1: promote people-centered approaches to climate and development policies

- The Foundation's policy brief *The Role of Social Protection in Ending Energy Poverty*, influenced SE4All's People-Centered Accelerator to promote gender quality, social inclusion and women's empowerment in the energy sector. The Accelerator was launched at the UNFCCC 23rd Conference of the Parties in Bonn on 14 November.
- The Foundation produced and launched an online resource for policy makers to encourage and assist with reporting to the UNFCCC and under UPR on the links between climate change and human rights. The resource draws on research commissioned by the Foundation and published as a policy brief *Incorporating Human Rights Into Climate Action*.

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

- In May the Foundation co-hosted a Climate Justice Dialogue: Human Rights, Climate Change and Migration in the context of the Global Compact for Safe, Orderly and Regular Migration with the UN Office of the High Commissioner for Human Rights. The meeting participants discussed how climate change and human rights can be best addressed in the Global Compact. The report of the meeting was submitted to the UN Secretary General's Special Representative for International Migration.
- The Foundation worked with the core sponsors of the Human Rights and Climate Change resolution through the UN Human Rights Council on the draft text and building support amongst member states for a new resolution (A/HRC/35/L.20) on 'Human rights, climate change, migrants and persons displaced across international borders'. The Human Rights Council has expressly mandated engagement

with two processes in which the Foundation seeks to influence – the Global Compact for Safe, Orderly and Regular Migration and the Taskforce on Displacement under the UNFCCC.

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

- In April the Foundation participated in the European Parliament Committee on Women's Rights and Gender Equality (FEMM) hearing on Women, Gender Equality and Climate Justice. The hearing informed a report, the first for the FEMM on climate justice, which was adopted by a large majority.
- At the Bonn Intercessional in May the Foundation co-convened, with the UNFCCC, Canada and the Chair of the Least Developed Countries Group, an event titled *Listening and learning: grassroots women's local and traditional knowledge informing gender responsive climate action*.

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

- With the support of the Irish and Kenyan Missions in New York, the Foundation catalysed a Group of Friends for Future Generations amongst Permanent Representatives of the UN. Currently the membership of the Group of Friends is 26.
- G77 members of the Group of Friends drafted and negotiated text as part of a resolution United Nations General Assembly (UNGA) (2018) *Protection of global climate for present and future generations of humankind A/RES/72/219*, adopted by UNGA December. The language invites the President of the 73rd General Assembly (starting in September) to host a high-level meeting "on the issue of the protection of the global climate for present and future generations of humankind in the context of the economic, social and environmental dimensions of the 2030 Agenda for Sustainable Development".

Future developments

The Business Plan 2016 - 2018 is operative and progress is reported quarterly to the Board. It is envisaged that the objectives of the Business Plan 2016 - 2018 will be satisfactorily achieved by the end of 2018.

During 2017 The Board considered post 2018 direction of the Foundation given the changing landscape of climate policy and the shift in focus from international negotiations to multi-stakeholder coalitions for climate action and national implementation. At the December 2017 board meeting a decision was made to scale back the operations of the Foundation from the end of 2018,

not undertake any new policy or research activities and focus on the promotion of climate justice, human rights and women's empowerment. This decision was conveyed to staff and made public in January 2018. The financial statements continue to be prepared on a going concern basis as no formal decision has been made to terminate all activities.

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. In accordance with the Constitution, adopted in December 2016, the Board comprises of a minimum of three members at any given time. 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 25 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 2017, in February, June (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 December. 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 was inactive during 2017 due to the successful formulation and implementation of a fundraising strategy in 2016. This resulted in the securement of the full funding required for the Business Plan 2016 - 2018.

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

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

Companies Act 2014

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

Internal controls

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

Budget control

As in accordance with established practice for the Foundation a detailed budget was prepared for 2017 in line with the Business Plan 2016 - 2018, it was reviewed

by the Finance Sub-committee of the Board and further reviewed and approved by the Board.

On a quarterly basis actual results and outcomes are compared against the budget to ensure alignment with the business plan, tight budgetary control and value for money and are considered by both the Finance Sub-committee and the full Board.

Organisational structure

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

Management and staff

The Directors acknowledge with appreciation the ongoing committed work and support 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 considered and approved. The policy requires a risk register to be maintained. The Finance Sub-committee evaluates, reviews and monitors all aspects of the company's potential risks and makes recommendations to the Board as appropriate. The current risk register was approved by the Finance Sub-committee in November 2015 and considered and

proposed mitigations adopted by the Board in February 2016. The principle Risks and Uncertainties which were identified and remain in 2017 are: Dependency on Mary Robinson, Succession Planning and Procedures for Accepting New or Developing Work Areas. The Trustees are satisfied that where possible, appropriate measures are in place to mitigate the risks.

Health and safety

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

Environment

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

On behalf of the board

Jane Grimson David Went

Independent Auditors' Report

to the Members of The Mary Robinson Foundation

Report on the audit of the financial statements

Opinion

In our opinion, The Mary Robinson Foundation's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2017 and of its loss and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (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); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Directors' Report, which comprise:

- the balance sheet as at 31 December 2017;
- the statement of financial activities for the year then ended;
- the cash flow statement for the year then ended;
- the statement of changes in funds for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law.

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Reporting on other information

The other information comprises all of the information in the Directors' Report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform

procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 31 December 2017 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
- Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 24, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that

includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

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.

Other required reporting

Companies Act 2014 opinions on other matters

- 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.

Companies Act 2014 exception reporting

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.

Aisling Fitzgerald

*For and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm Dublin*

Date 16 May

Statement of Financial Activities

Year Ended 31 December 2017

	NOTES	2017 Restricted funds €	2017 Unrestricted funds €	2017 Total €	2016 Total €
INCOME FROM:					
Donations	5	379,735	109,000	488,735	395,808
Investments	6	-	534	534	415
TOTAL INCOMING RESOURCES		379,735	109,534	489,269	396,223
EXPENDITURE ON:					
Raising funds	7	12,150	-	12,150	24,378
Charitable activities	8	600,206	9,000	609,206	587,866
TOTAL EXPENDITURE		612,356	9,000	621,356	612,244
NET (EXPENDITURE)	10	(232,621)	100,534	(132,087)	(216,021)
OTHER RECOGNISED (LOSSES)/GAINS					
Other (losses)/gains	12	-	(11,407)	(11,407)	2,889
TOTAL OTHER RECOGNISED (LOSSES)/GAINS		-	(11,407)	(11,407)	2,889
NET MOVEMENT IN FUNDS		(232,621)	89,127	(143,494)	(213,132)
RECONCILIATION OF FUNDS					
Total funds brought forward		285,833	927,943	1,213,776	1,426,908
TOTAL FUNDS CARRIED FORWARD		53,212	1,017,070	1,070,282	1,213,776

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

Year Ended 31 December 2016

	NOTES	2016 Restricted funds €	2016 Unrestricted funds €	2016 Total €	2015 Total €
INCOME FROM:					
Donations	5	385,808	10,000	395,808	947,507
Investments	6	-	415	415	6,308
TOTAL INCOMING RESOURCES		385,808	10,415	396,223	953,815
EXPENDITURE ON:					
Raising funds	7	-	24,378	24,378	6,154
Charitable activities	8	343,086	244,780	587,866	709,423
TOTAL EXPENDITURE		343,086	269,158	612,244	715,577
NET (EXPENDITURE/INCOME)	10	42,722	(258,743)	(216,021)	238,238
OTHER RECOGNISED GAINS					
Other gains	12	-	2,889	2,889	9,492
TOTAL OTHER RECOGNISED GAINS		-	2,889	2,889	9,492
NET MOVEMENT IN FUNDS		42,722	(255,854)	(213,132)	247,730
RECONCILIATION OF FUNDS					
Total funds brought forward		243,111	1,183,797	1,426,908	1,179,178
TOTAL FUNDS CARRIED FORWARD		285,833	927,943	1,213,776	1,426,908

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

Balance Sheet

As at 31 December 2017

	NOTES	2017 €	2016 €
FIXED ASSETS			
Tangible assets	14	4,567	2,340
CURRENT ASSETS			
Debtors (including €Nil (2016: €Nil) due after more than 1 year)	15	8,368	8,324
Cash and cash equivalents	16	1,102,993	1,236,224
		1,111,361	1,244,548
LIABILITIES			
Creditors – amounts falling due within one year	17	45,646	33,112
		45,646	33,112
NET CURRENT ASSETS		1,065,715	1,211,436
TOTAL NET ASSETS		1,070,082	1,213,776
FUNDS OF THE COMPANY			
Restricted funds		53,212	285,833
Unrestricted funds		1,017,070	927,943
TOTAL COMPANY FUNDS		1,070,282	1,213,776

The accounting policies on pages 37 to 40 and notes on pages 37 to 48 are an integral part of these financial statements

The financial statements on pages 32 to 33 were authorised for issue by the board of Directors on

Date 16 May

and signed on its behalf.

Jane Grimson

David Went

Statement of Changes in Funds

Year Ended 31 December 2017

	Restricted operating	Unrestricted	Total
	€	€	€
Balance at 1 January 2016	243,111	1,183,797	1,426,908
(Deficit)/surplus for the year	42,722	(255,854)	(213,132)
Balance at 31 December 2016	285,833	927,943	1,213,776
Balance at 1 January 2017	285,833	927,943	1,213,776
(Deficit)/surplus for the year	(232,621)	89,127	(143,494)
Balance at 31 December 2017	53,212	1,017,070	1,070,282

Cash Flow Statement

Year Ended 31 December 2017

	NOTES	2017 €	2016 €
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash used by operating activities	18	(127,746)	(269,784)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest from investments	6	534	415
Purchase of property, plant and equipment	14	(6,019)	(1,660)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		(133,231)	(271,029)
Change in cash and cash equivalents		(133,231)	(271,029)
Cash and cash equivalents at the beginning of the reporting period		1,236,224	1,507,253
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		1,102,993	1,236,224

On behalf of the board

Jane Grimson

David Went

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 Trinity College, Dublin 2, registered number 480656.

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 Charities 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 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 (FRS 102) and the Companies Act 2014.

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 Directors' 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 period of at least 12 months from the date of signing these financial statements. 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 that 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 company 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 charities programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

(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 Euros 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 financial activities 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 (2016: €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 of financial assets and liabilities such as trade and other accounts receivable and payable. Any debt instruments are trade related and are wholly payable or receivable within one year. Short term debtors and creditors are measured at the transaction price.

The company does not have any bank loans or other third party loans to related parties. Surplus cash is placed on bank short term deposits and the company does 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.

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.

5 Income from donations

	Restricted funds €	Unrestricted funds €	Total 2017 €
2017			
Irish Aid (2017 - 2019)	150,000	-	150,000
Wellspring	229,735	-	229,735
Other	-	100,000	100,000
PwC	-	9,000	9,000
Total donations for the period	379,735	109,000	488,735

	Restricted funds €	Unrestricted funds €	Total 2016 €
2016			
Irish Aid (2017 - 2019)	150,000	-	150,000
Packard Foundation	190,615	-	190,615
Skoll Foundation	45,193	-	45,193
Other	-	1,000	1,000
PwC	-	9,000	9,000
Total donations for the period	385,808	10,000	395,808

6 Income from investments

	Restricted funds €	Unrestricted funds €	Total 2017 €	Total 2016 €
Bank interest	-	534	534	415

	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Bank interest	-	415	415	6,308

7 Expenditure in raising funds

The resources expended on raising and stewardship of funds are set out below

	Restricted €	Unrestricted €	Total 2017 €	Total 2016 €
2017				
Staff costs	9,644	-	9,644	20,500
Travel and associated costs	2,281	-	2,281	3,644
Support costs (note 9)	125	-	125	234
Governance costs (note 9)	100	-	100	-
Total	12,150	-	12,150	24,378

	Restricted €	Unrestricted €	Total 2016 €	Total 2015 €
2016				
Staff costs	-	20,500	20,500	2,850
Travel and associated costs	-	3,644	3,644	2,750
Support costs (note 9)	-	234	234	470
Governance costs (note 9)	-	-	-	84
Total	-	24,378	24,378	6,154

The cost of raising funds in 2017 was calculated on the basis of time incurred and actual costs. In 2016 the Executive undertook an intensive fundraising initiative in support of the Business Plan 2016 - 2018, in line with the strategy approved by the Fundraising Sub-committee. The funds both raised and pledged are sufficient to implement the Business Plan to the end of 2018.

8 Expenditure on charitable activity

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

	Restricted	Unrestricted	Total 2017	Total 2016
	€	€	€	€
2017				
Payroll costs	315,564	-	315,564	300,650
Other staff costs	5,132	-	5,132	6,124
Travel and subsistence	66,614	-	66,614	68,344
Program support	27,192	-	27,192	8,310
Communications	606	-	606	3,756
Meetings and hospitality	23,514	-	23,514	26,419
Publications	1,590	-	1,590	15,293
Program Consultancy	89,423	-	89,423	71,062
IT Webmaster cost	16,593	-	16,593	11,897
Depreciation	3,792	-	3,792	1,785
Support costs (note 9)	47,024	-	47,024	58,861
Governance costs (note 9)	3,162	9,000	12,162	15,365
Total	600,206	9,000	609,206	578,866

	Restricted	Unrestricted	Total 2016	Total 2015
	€	€	€	€
2016				
Payroll costs	185,880	114,770	300,650	335,578
Other staff costs	-	6,124	6,124	4,374
Travel and subsistence	37,150	31,194	68,344	75,031
Program support	4,696	3,614	8,310	28,241
Communications	3,673	83	3,756	17,004
Meetings and hospitality	17,446	8,973	26,419	30,456
Publications	13,957	1,336	15,293	7,462
Program Consultancy	55,537	15,525	71,062	118,237
IT Webmaster cost	7,950	3,947	11,897	22,058
Depreciation	-	1,785	1,785	2,249
Support costs (note 9)	15,550	43,311	58,861	58,295
Governance costs (note 9)	1,247	14,118	15,365	10,438
Total	343,086	244,780	587,868	709,423

9 Analysis of governance and support costs

	Charitable activities		Raising funds		Total
	General support	Governance function	General support	Governance function	
	€	€	€	€	€
2017					
Payroll costs <i>Pro-rata based on time incurred*</i>	10,500	-	11,925	-	22,425
Office cleaning <i>Based on specific expenditure plus pro-rata of costs*</i>	8,595	-	-	-	8,595
Accountancy fees <i>Based on specific expenditure*</i>	12,113	-	100	-	12,213
Other general office administration costs <i>Based on specific expenditure plus pro-rata of costs*</i>	15,816	-	125	-	15,941
Legal compliance and regulatory <i>Based on specific expenditure plus pro-rata of costs*</i>	-	3,162	-	-	3,162
Audit fees <i>Based on specific expenditure plus pro-rata of costs*</i>	-	9,000	-	-	9,000
	47,024	12,162	12,150	-	71,336

	Charitable activities		Raising funds		Total
	General support	Governance function	General support	Governance function	
	€	€	€	€	€
2016					
Payroll costs <i>Pro-rata based on time incurred*</i>	12,500	-	20,500	-	33,000
Travel <i>Based on specific expenditure*</i>	-	-	2,824	-	2,824
Meeting & Hospitality <i>Based on specific expenditure*</i>	-	-	820	-	820
Office cleaning <i>Based on specific expenditure plus pro-rata of costs*</i>	8,594	-	-	-	8,594
Accountancy fees <i>Based on specific expenditure*</i>	17,090	-	110	-	17,200
Other general office administration costs <i>Based on specific expenditure plus pro-rata of costs*</i>	20,677	-	124	-	20,801
Legal compliance and regulatory <i>Based on specific expenditure plus pro-rata of costs*</i>	-	6,365	-	-	6,365
Audit fees <i>Based on specific expenditure plus pro-rata of costs*</i>	-	9,000	-	-	9,000
	58,861	15,365	24,378	-	98,604

* *Basis of allocation*

10 Statutory and other information

The net expenditure for the year has been arrived at after charging/(crediting):

Depreciation

Auditors' remuneration (see note 10(i))

2017 €	2016 €
3,792	1,785
9,000	9,000

(i) Auditors remuneration

Remuneration (including expenses) for the audit of the financial statements and other services carried out by the company's auditors is as follows:

Audit of financial statements *

Other assurance services

2017 €	2016 €
9,000	9,000
-	-
9,000	9,000

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

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

	2017 €	2016 €
<i>Employee costs:</i>		
Wages and salaries	288,544	284,892
Social insurance costs	30,862	30,550
Other pension costs	18,583	18,208
	337,989	333,650

The average number of full time persons employed by the organisation during the year was 6 (2016: 6).

	2017 Number of employees	2016 Number of employees
<i>Salary range (excluding pension contributions):</i>		
€60,000 - €70,000	1	1
€70,000 - €80,000	1	1
	2	2

In the year, one member of staff earning in excess of €60,000 per annum (2016: 1) participated in the defined contribution pension scheme. Contributions totalling €5,141 were made in respect of one employee in 2017 (€5,040) for one employee in 2016).

In the year, one member of staff earning in excess of €70,000 per annum (2016: 1) participated in the defined contribution pension scheme. Contributions totalling €6,360 were made in respect of one employee in 2017 (€6,360 for one employee in 2016).

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. The key management personnel of the charity consists of the executive management whose employee benefits totalled €98,707 (2016: €94,406).

Trustees receive no remuneration during the reporting period (2016: €nil). There were no expenses paid to Trustees for attending board meetings (2016: €1082).

Trustees may incur costs in fulfilling their duties such as maintaining donor relationships, representing the Foundation at meetings or other activities related to the purpose of the charity. The President and the Secretary to the Board, who are Trustees work on a pro-bono basis for the charity which pays their travel and subsistence expenses in fulfilling the purpose and activities of the charity. The following table shows an analysis of such expenditure:

	2017 €	2016 €
Nature of expense		
Travel costs	4,152	13,644
Subsistence costs	7,524	11,197
	11,676	24,841

12 Other recognised (losses)/gains

	2017 €	2016 €
Foreign exchange (losses)/gains	(11,407)	2,889

Other recognised (losses)/gains relates to the loss/gain on the translation of the US\$ account to Euros at the conversion rate at the end of 2017 and 2016.

13 Taxation

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

14 Fixed assets 2017

	Fixtures and fittings €	IT equipment €	Total €
Cost			
At 31 December 2016	34,361	52,420	86,781
Additions in 2017	-	6,019	6,019
At 31 December 2017	34,361	58,439	92,800
Accumulated depreciation			
At 31 December 2016	34,361	50,080	84,441
Charge for year	-	3,792	3,792
At 31 December 2017	34,361	53,872	88,233
At 31 December 2017	-	4,567	4,567
At 31 December 2016	-	2,340	2,340

15 Debtors and prepayments

	2017 €	2016 €
Bank interest receivable	100	200
Other debtors	2,113	1,429
Prepayments	6,155	6,695
	8,368	8,324

16 Cash at bank and in hand

	2017 €	2016 €
Cash at bank and in hand	1,102,993	1,236,224

17 Creditors – amounts falling due within one year

	2017	2016
	€	€
Amounts falling due within one year:		
Creditors	22,050	10,118
Accruals	15,486	15,665
PAYE/PRSI	8,110	7,329
	45,646	33,112

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.

18 Reconciliation of net income to cash flows from operating activities

	2017	2016
	€	€
Net income for the reporting period (per SOFA)	(143,494)	(213,132)
<i>Adjustments for:</i>		
Depreciation	3,792	1,785
Interest from investments	(534)	(415)
Increase in debtors	(44)	6,666
Increase/(decrease) in creditors and deferred revenue	12,534	(64,688)
Net cash (outflow) from charitable activities	(127,746)	(269,784)

19 Contingent liabilities

There were no contingent liabilities at 31 December 2017.

20 Related party transactions

There were no related party transactions in the year ended 31 December 2017. 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.

21 Financial instruments

	NOTES	2017	2016
		€	€
Financial assets that are debt instruments measured at amortised cost:			
- Other debtors	15	8,368	8,324
Cash at bank and in hand	16	1,102,993	1,236,224
Financial liabilities measured at amortised cost:			
- Trade creditors	17	45,646	33,112

22 Comparative amounts

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

23 Approval of financial statements

The financial statements were approved by the Directors on 16 May 2017.

Acronyms

and General Expressions

A/HRC/32/L.34

The Human Rights Council Resolution 32/33 on human rights and climate change. It was adopted as orally revised without a vote, at the 46th meeting on 01 July 2016.

A/RES/72/219

G77 members of the Group of Friends drafted and negotiated text as part of a resolution United Nations General Assembly (UNGA) 2018 Protection of global climate for present and future generations of humankind A/RES/72/219, which was adopted in December.

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.

African Union Vision 2063

Created in 2014, this is the strategic framework for the socio-economic transformation of the African continent over the next 50 years. It builds on, and seeks to accelerate the implementation of past and existing continental initiatives for growth and sustainable development.

Arctic Council Sweden

Sweden is a member of the Arctic Council, a high level intergovernmental forum to provide a means for promoting cooperation, coordination and interaction among the Arctic States, with the involvement of the Arctic Indigenous communities and other Arctic inhabitants.

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”.

CIEL

Center for International Environmental Law, founded in 1989, which provides legal counsel and advocacy, policy research, and capacity building across three program areas: Climate & Energy, Environmental Health, and People, Land, & Resources.

Acronyms and General Expressions *continued*

CIVICUS	CIVICUS is a global alliance of civil society organisations and activists dedicated to strengthening citizen action and civil society throughout the world.
Climate Change Convention	The United Nations Framework Convention on Climate Change (UNFCCC) is a framework for intergovernmental efforts to tackle climate change. It was created at the United Nations Conference on Environment and Development (UNCED), also known as the Earth Summit, in Rio de Janeiro in June 1992.
COP23	23rd Conference of the Parties to the United Nations Framework Convention on Climate Change, held in Bonn, Germany in November 2017.
OCED DAC	The OECD Development Assistance Committee is a unique international forum of many of the largest funders of aid, including 30 DAC Members. The World Bank, IMF and UNDP participate as observers.
Decision 21/CP.22	Decision adopted at COP 22 on gender and climate change which recognises the value of local, traditional and indigenous knowledge and provides for the participation of grassroots women in climate policy decision-making.
Decision 23/CP.18	Decision adopted at COP 18 promoting gender balance and improving the participation of women in UNFCCC negotiations and in the representation of Parties in bodies established pursuant to the Convention or the Kyoto Protocol.
Development & Climate Days	Founded in 2002, Development and Climate Days is an annual gathering that links the issues of climate change and development, and promotes dialogue, information sharing and informal discussion alongside the United Nations climate change talks.
ECOFIN	The United Nations General Assembly Second Committee (also known as the Economic and Financial Committee or the Second Committee) is one of the six main standing committees of the United Nations General Assembly. ECOFIN is responsible for examining problems in the area of global finances and economics.
Environmental Impact Assessments	Environmental Impact Assessment is the process of examining the anticipated environmental effects of a proposed project – from consideration of environmental aspects at design stage, through consultation and preparation of an Environmental Impact Assessment Report (EIAR), evaluation of the EIAR by an authority, the subsequent decision regarding the project and any public response to that decision.
European Parliament Committee on Women's Rights and Gender Equality (FEMM)	A committee of the European Parliament that's concerned with protecting Women's rights and gender equality, with seven members currently.

Facilitative Dialogue

Mandated at COP21 to take stock of the collective efforts of Parties in relation to progress towards the long-term goal referred to in Article 4, paragraph 1, of the Paris Agreement and to inform the preparation of nationally determined contributions pursuant to Article 4, paragraph 8, of the Agreement (decision 1/CP.21, paragraph 20). The Presidencies of COP22 and COP23 presented the outcome of consultations on the dialogue and on that basis, made available the approach to the dialogue to all Parties. The COP welcomed with appreciation the design of the 2018 facilitative dialogue, which is now known as the Talanoa Dialogue which is taking place throughout 2018.

G77

The Group of 77 (G77) at the United Nations is a coalition of developing nations, designed to promote its members' collective economic interests and create an enhanced joint negotiating capacity in the United Nations.

Gender Action Plan (GAP)

The GAP was adopted at COP23 under Decision -/CP.23 with the aim to ensure that women can influence climate change decisions, and that women and men are represented equally in all aspects of the UNFCCC, as a way to increase its effectiveness.

Gender-responsive climate action

The integration of gender considerations throughout climate change related actions is crucial for the long-term sustainability and effectiveness.

GCM

The Global Compact for Safe, Orderly and Regular Migration is to be the first, intergovernmentally negotiated agreement, prepared under the auspices of the United Nations, to cover all dimensions of international migration in a holistic and comprehensive manner. It is to be adopted in later this year.

HLPF

The High-Level Political Forum is responsible for the follow-up and review of the 2030 Agenda at the global level. The HLPF meets annually and features inputs from national governments, intergovernmental bodies, relevant UN agencies, civil society and other stakeholders.

HRC

The Human Rights Council is an inter-governmental body within the United Nations system made up of 47 States responsible for the promotion and protection of all human rights around the globe.

IIED

International Institute for Environment and Development (IIED) is a policy and action research organisation promoting sustainable development and linking local priorities to global challenges.

Il'laramatak Community Concerns

A Kenyan NGO founded by Agnes Leina, which aims to address the human rights and development concerns of Maasai pastoralist women and girls.

Acronyms and General Expressions *continued*

Kenya's Vision 2030	Launched in 2008, this is Kenya's development program, that aims to transform Kenya into a newly industrializing, middle-income country providing a high quality of life to all its citizens. Its three pillars are Economic, Social and Political.
LDCs	Least Developed Countries are countries that, according to the United Nations, exhibit the lowest indicators of socioeconomic development, with the lowest Human Development Index ratings of all countries in the world.
Learning Circles	The Foundation uses learning circles in large and small events, to provide a safe space for respectful and solution oriented dialogue informed by local and traditional knowledge. Learning circles are used in many indigenous cultures to honour and share collective wisdom of a group, embodying the principles of equal participation and reciprocity.
Local Communities and Indigenous Peoples Platform	At COP 23, Parties initiated the operationalization of the local communities and indigenous peoples platform, and decided that the overall purpose of the platform will be: to strengthen the knowledge, technologies, practices and efforts of local communities and indigenous peoples related to addressing and responding to climate change.
Marrakech Partnership for Global Climate Action	The Marrakech Partnership for Global Climate Action supports implementation of the Paris Agreement by enabling collaboration between governments and the cities, regions, businesses and investors that must act on climate change, in efforts to immediately lower emissions and increase resilience against climate impacts.
MEPA	The Antigua and Barbuda Marine Ecosystem Protected Area Trust Inc. (MEPA Trust) was established in 2015. The MEPA Trust is envisioned to be a core national mechanism for sustained financing to support local community environmental initiatives. Based in Antigua & Barbuda.
MRFCJ / 'The Foundation'	The Mary Robinson Foundation – Climate Justice.
National Elder Native Women's Association of Canada (NWAC)	NWAC is one of Canada's National Aboriginal Organizations, and represents First Nations and Métis women. The organisation aims to fight against discrimination and work for equality for Canada's Native women.
Nationally Determined Contributions	Nationally Determined Contributions (INDCs) are the pledges countries put forward ahead of COP21 in Paris which state what they planned to do about climate change and formed a basis for the Paris talks. Each NDC outlined the steps countries planned to make to reduce emissions, address adaptation plans, and the support they needed from—or will provide—other countries in order to implement their NDC.

Acronyms and General Expressions *continued*

OECD	The Organisation for Economic Co-operation and Development promotes policies that will improve the economic and social well-being of people around the world.
OHCHR	Office of the High Commissioner for Human Rights.
Pacific Islands Association of non-Governmental Organisations (PIANGO)	PIANGO is the major regional non-governmental organisation with membership at the National level in this case in the 23 Countries and territories of the Pacific Islands. It aims to strengthen and build the capacity of the civil society sector.
PCJ	Principles of Climate Justice.
PGA	President of the General Assembly of the United Nations.
Saami Council	The Saami Council is a voluntary Saami organization (a non-governmental organization), with Saami member organizations in Finland, Russia, Norway and Sweden. Since it was founded in 1956 the Saami Council has actively dealt with Saami policy tasks.
Save Environment and People Agency (SEPA) Zambia	A Zambian NGO founded by Mailes Zulu Muke, which aims to support rural communities and women, through a variety of means – including supporting women's entrepreneurship, green initiatives, education and gender issues.
SBI	Subsidiary Body for Implementation under the United Nations Framework Convention on Climate Change.
SE4ALL	Sustainable Energy for All is an initiative launched by former UNSG Ban Ki-moon bringing together top-level leadership from all sectors of society in support of three objectives: providing universal access to modern energy services; doubling the global rate of improvement in energy efficiency; and doubling the share of renewable energy in the global energy mix.
Second Committee	Please see ECOFIN above.
SIDS	Small Island Developing States (SIDS) are a group of small island countries that tend to share similar sustainable development challenges, including small but growing populations, limited resources, remoteness, susceptibility to natural disasters, vulnerability to external shocks, excessive dependence on international trade, and fragile environments.

Acronyms and General Expressions *continued*

Sustainable Development Goals (SDGs)	At Rio+20 UN member States agreed to launch a process to develop a set of Sustainable Development Goals, which build upon the Millennium Development Goals and converge with the post 2015 development agenda. The 2030 Agenda for Sustainable Development was adopted by the United Nations General Assembly on the 25 September 2015. The core of Agenda 2030 are the Sustainable Development Goals (SDGs), the 17 goals and 169 targets which apply to all countries and are designed to address global inequalities while sustaining people within planetary boundaries.
Talanoa	Talanoa is a traditional word used in Fiji and across the Pacific to reflect a process of inclusive, participatory and transparent dialogue. The purpose of Talanoa is to share stories, build empathy and to make wise decisions for the collective good. The process of Talanoa involves the sharing of ideas, skills and experience through storytelling.
Talanoa Dialogue	The Talanoa Dialogue is the format and process of the COP mandated facilitative dialogue. In accordance with decision 1/CP.23, paragraph 16, the efforts of Parties in relation to action and support in the pre-2020 period are being considered as an element of the Talanoa Dialogue. The Dialogue also invites inputs from non-state actors and is seen as a unifying process.
Taskforce on Displacement	Formed at COP21 in Paris, the Task Force develops recommendations for integrated approaches to avert, minimise and address displacement related to the adverse impacts of climate change.
Troika+	The Troika+ of Women Leaders on Gender and Climate Change is a group of committed high-level women leaders whose meetings are facilitated by the Foundation.
UN Summit for Refugees and Migrants	In September 2016, the UN General Assembly hosted, for the first time, a high-level summit to address large movements of refugees and migrants, with the aim of bringing countries together behind a more humane and coordinated approach. The outcome of the Summit was the New York Declaration for Refugees and Migrants.
UNDP	United Nations Development Programme.
UNFCCC / 'the Convention'	The United Nations Framework Convention on Climate Change – the framework for intergovernmental efforts to tackle climate change.
UNGA	The United Nations General Assembly is one of the six principal organs of the United Nations, the only one in which all member nations have equal representation, and the main deliberative, policy-making and representative organ of the UN.

Acronyms and General Expressions *continued*

UNGA Resolution

A United Nations General Assembly Resolution is voted on by all member states of the United Nations in the General Assembly. Resolutions usually require a simple majority, however if the General Assembly determines that the issue is an “important question” by a simple majority vote, then a two-thirds majority is required.

UPR

The Universal Periodic Review is a State-driven process, under the auspices of the Human Rights Council, which provides the opportunity for each State to declare what actions they have taken to improve the human rights situations in their countries and to fulfil their human rights obligations.

We Are Still In

An alliance of cities, states, businesses, universities, philanthropy and wider civil society issued a declaration, affirming their commitment to the Paris Agreement that sprung up in the wake of President Trump’s decision to leave the agreement.

Endnotes

- Page 3 i Guardians for Future Generations
<https://www.mrfcj.org/wp-content/uploads/2017/08/Global-Guardians-A-Voice-for-Future-Generations-April-2017.pdf>
- Page 3 ii Human Rights Council Resolution 35/20, Human Rights and Climate Change
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- Page 4 iii Pursuing Climate Justice within Environmental, Social and Governance Investment Frameworks
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- Page 5 vi The Role of Social Protection in Ending Energy Poverty
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- Page 7 ix Declaration on Climate-Induced Displacement
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- Page 7 x On Human Rights, Climate Change, Migrants and Persons Displaced across International Borders
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- Page 7 xi Protecting the Rights of Climate-Displaced People
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- Page 7 xii Women, Gender Equality and Climate Justice
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- Page 8 xiii Protection of global climate for present and future generations of humankind A/RES/72/219
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