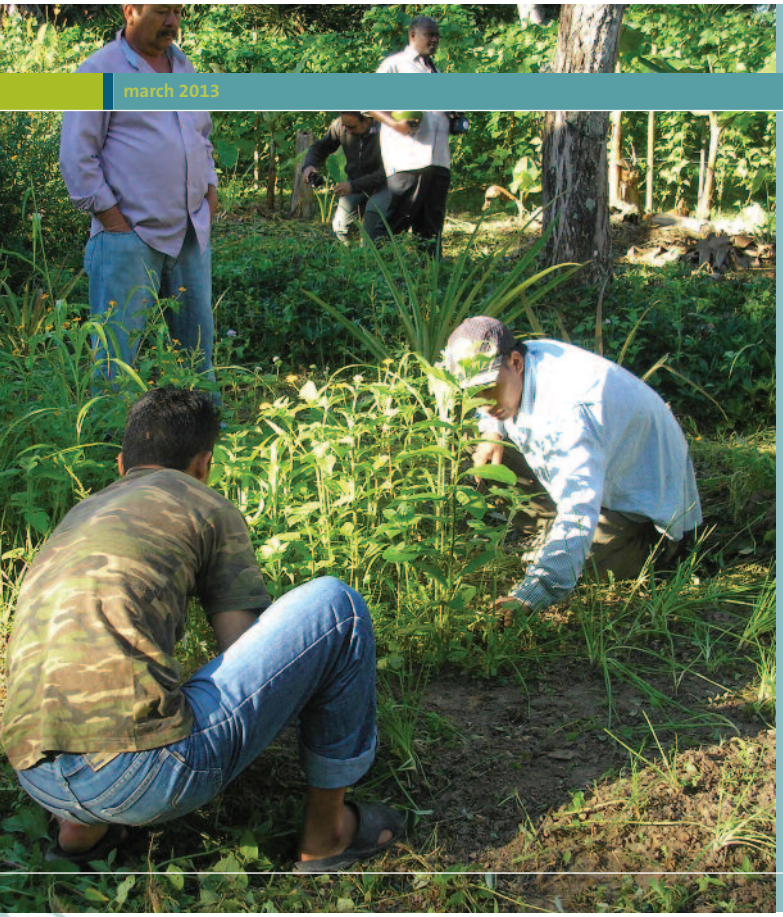

march 2013

friends of the earth international

FINANCIAL STATEMENTS 2012

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report of the executive committee

system change

Founded in 1971 by a group of environmental activists from France, Sweden, the UK and the US, Friends of the Earth International was created to respond to the pressing need to tackle global environmental problems. Today, the federation boasts 74 member groups and more than 2 million individual members and supporters around the world.

In November, Friends of the Earth El Salvador graciously hosted the federation's biennial general meeting at its beautiful agro-ecological training centre. The centre offered a perfect venue to focus on "system change," the theme of the meeting. FoEI believes that solving the world's environmental and social problems requires fundamentally changing the global economic system. Participants engaged in stimulating and productive discussions about what is necessary to create truly transformational change keeping in mind the variety of contexts and cultures we work in. The outcomes of these discussions will help inform and guide FoEI strategies and activities in the coming years.

the people's voice

Campaigning for real solutions to the environmental crisis and transforming the global economy into one that is not only "green" but promotes collective prosperity and social equity was the top priority for FoEI in 2012. When the world's governments gathered in Rio to assess the twenty years since the first UN conference on sustainable development, FoEI was there to send a clear message that they have not done and are still not doing nearly enough.

Hosted by Friends of the Earth Brazil, FoE campaigners from around the world demanded that governments prioritise real solutions that serve the public interest and address the climate, food, biodiversity and financial crises. FoEI played a key role in the parallel People's Summit where, together with social movements and civil society organisations, we called for defence of life and the commons, social and environmental justice, and decried commodification of nature and the 'Green Economy'.

Although the UN is the most democratic and appropriate global institution to address global development and environmental issues, in Rio we expressed strong concerns about the increasing influence of corporations and business lobby groups within the UN. We released our report, "Reclaim the UN from Corporate Capture" featuring case studies demonstrating how UN bodies, groups and policy areas are unduly influenced by corporate interests. On June 22 FoEI chair Nnimmo Bassey delivered a statement - signed by more than 400 organisations worldwide - to UN Secretary-General Ban Ki-moon calling on

report of the executive committee *continued*

the UN and its member states to reaffirm their over-riding prerogative to serve the public interest. FoEI received significant media attention during the UN summit in Rio with nearly 150 news items in English, Spanish, Portuguese and French.

Nowhere is the need to reclaim the UN clearer than in climate negotiations, where there's been no real progress on cutting greenhouse gases and providing adequate climate finance so as to avert global catastrophe. In 2012, FoEI engaged in a thorough federation-wide process of evaluation, leading to development of a new climate justice and energy program strategy. In the future, we will place more emphasis on supporting and connecting grassroots struggles against dirty energy and in support of energy alternatives in a broader campaign aimed at a just and clean global energy shift.

As always, FoEI has the power to be a strong voice for the people in international fora because we are firmly rooted to the ground. In 2012, we campaigned vigorously to support at-risk environmental rights activists, mobilising FoE groups in solidarity and providing material and financial support to individuals and families under threat. Our increased ability to support these activists comes at a crucial time, as incidents of intimidation, repression and murder are increasing, often in relation to land-grabbing. Throughout the year, we campaigned around specific cases of community rights violations and against the driving forces behind them – from communities in Uganda and Liberia affected by palm oil plantations to communities in Indonesia affected by the first large-scale UN forest carbon offset project (REDD). Meanwhile, our campaign to support land rights received a boost in May when the UN Committee on World Food Security officially endorsed the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security. The guidelines are a step in the right direction towards the defence and promotion of tenure rights and equitable access to land, fisheries and forests as a means of eradicating hunger and poverty, supporting sustainable development and protecting the environment.

strong FoE groups, a strong and stable FoEI

Building the strength of individual FoE member groups is essential to our collective success. As part of FoEI's membership development strategy, member groups completed a detailed organisational self-assessment in 2011. In 2012, the self-assessments were thoroughly analysed by FoEI's Membership Development Team. The analysis will serve as the baseline for development of capacity building initiatives at member group, regional and international levels. It will also frame intervention strategies aimed at increasing the engagement of member groups in FoEI.

After a large funding cut in 2011, FoEI's income remained stable in 2012 and was even slightly higher as a result of a grant from the Dutch capacity building organisation, PSO. After a decade of steep growth, FoEI is now back at the income level of ten years ago, with €1.95 million in revenue. We are pleased to have secured several multi-year grants, but the financial crisis continues and funding trends are not positive. Meanwhile, the challenges we face are greater than ever, and the urgency for us to act is stronger than ever. We must continue to invest strongly in fundraising, and with the 2012 surplus we will allocate a substantial amount for this.

Finally, in April former FoEI Executive Committee member David Hirsch took on a new role in FoEI as International Coordinator. After 16 years with FoE U.S., Dave moved to Amsterdam to join the staff at the International Secretariat.

amsterdam, march, 2013

Jagoda Munic (chair, Zelena Akcija, Croatia)

Hemantha Withanage (treasurer, Centre for Environmental Justice, Sri Lanka)

Karin Nansen (vice-chair, REDES, Uruguay)
Meena Raman (SAM, Malaysia)
Nnimmo Bassey (ERA, Nigeria)
Elaine Gilligan (FoE EWNI, UK)
Tatiana Roa (Agua Censat Viva, Colombia)
Daniel Ribeiro (Justicia Ambiental, Mozambique)

balance sheet 31 december 2012

(amounts in euro)

	2012	2011
fixed assets		
tangible fixed assets (1)	11,392	9,585
current assets		
liquid assets (2)	602,103	977,584
paid in advance (3b)	1,919	27,872
project funds advanced to foe groups (3b)	59,500	91,875
accounts receivable (3a)	277,184	167,537
	940,705	1,264,868
total assets	**952,097**	**1,274,454**
unexpended funds (4)		
accumulated surplus	402,290	369,034
fund for increased capacity is	6,267	23,000
fundraising investment fund	45,000	5,000
fund for membership fees alliances	2,282	3,150
fund for membership development	9,320	1,000
reserve for management consultanty	7,141	10,000
reserve for technological innovation	4,576	10,000
	476,875	421,184
current liabilities		
accounts payable (3a)	320,620	536,779
donor grants balances (5)	154,603	316,491
	475,222	853,270
total liabilities	**952,097**	**1,274,454**

statement of revenues and expenditures 2012

(amounts in euro)

income	income	result 2012	budget 2012	result 2011
core income	membership fees (1)	382,686	325,000	370,736
	sales (2)	589	9,000	1,396
	donations (3)	4,785	1,000	23,430
	interest & miscellaneous (3)	21,451	12,500	23,617
		409,512	347,500	419,179
donor income	donor income (4)	1,537,181	1,573,849	1,590,144
total income		**1,946,692**	**1,921,349**	**2,009,324**
expenditures				
meetings (5)	foei meetings	138,070	127,468	111,657
programs (5)	international program coordination	92,069	110,051	111,645
	international representation	40,663	36,537	64,855
	publications programs	15,979	23,511	30,935
	campaign activities	7,000	7,000	-
membership development & activities	project support to member groups (5)	373,674	359,731	333,990
	solidarity fund/emergency fund (6)	42,728	41,600	15,934
	gender work	-	-	3,734
	exchanges	-	13,276	13,295
regional activities (7)	regional meetings	43,696	44,468	42,128
	capacity building	53,299	43,653	25,410
communications (8)	communication materials	13,267	33,527	7,391
	annual report, leaflets, merchandise, translations	6,838	10,410	11,790
	audio visual media, web, radio, testimonies	77,594	81,271	67,991
	translations general	12,543	8,553	21,641
chair & excom (9)	chair & executive committee	19,048	23,109	20,714
staff (10)	international coordinator & fundraiser	119,498	125,379	103,180
	program & membership staff	234,536	209,613	151,092
	travel coordination staff	19,156	3,525	17,290
	communications staff & free-lancers	175,785	197,321	195,682
	support staff	115,026	106,800	162,134
	staff costs - non-salaries (11)	13,784	7,773	6,329
operational costs	rent, maintenance, inventory	54,785	59,550	55,788
	computer systems maintenance	15,561	13,000	12,822
	communications	9,161	12,200	10,936
	supplies	7,792	8,000	5,146
	auditor & administrative costs (12)	20,994	30,571	16,774
	miscellaneous (13)	7,696	27,900	24,612
passed on to others	passed on to others	160,759	155,553	334,054
total expenditures		**1,891,001**	**1,921,349**	**1,978,947**
surplus/deficit		55,691	0	30,377
allocation surplus				
general reserves		21,088		42,544
fund for membership fees alliances		-425		-443
fund for membership development		4,920		3,400
reserve for management consultancy		-2,859		
reserve for technological innovation		-3,300		-2,124
fundraising investment fund		40,000		
reserve for increased capacity international secretariat		-3,732		-13,000
		55,691		**30,377**

accounting policies

general

The financial report has been made in accordance with the Dutch Accounting Standard Board's Guideline RJ 640 for 'Not-for-profit organizations'. The salaries at Friends of the Earth International comply with the recommendations of the VFI (Association for Philanthropic Institutions), as well as with the Code Wijffels.

All assets and liabilities are stated at their face value, unless otherwise mentioned. Foreign currency amounts are valued against the exchange rate of the last day of each quarter, using XE Currency Converter. Exchange rate differences have been included in the result.

tangible fixed assets

Tangible fixed assets are valued at purchase price minus depreciation. Depreciation is based on the expected duration of life. The tangible assets are divided in inventory, telephone switchboard & network infrastructure and computers (hardware & software over Euro 500). Depreciation of computers and switchboard is 30% for the first 3 years and 10% for the fourth year. Depreciation of inventory is spread over five years, for second-hand furniture an estimate of its remaining life is made.

liquid assets

All cash and bank balances listed under liquid assets are discretionary. The funds in the ASN savings accounts generated an average interest of 2.4 % in 2012.

accounts receivable and accounts payable

If there is an account receivable and an account payable with the same Friends of the Earth member group, the outstanding amounts will be balanced. An overview of the balances of the largest debts and liabilities can be found in the note 3b. to the balance.

result

The result is the difference between core income on the one hand and core expenses at historical cost on the other hand, taking into account the above valuation principles.

notes to the balance sheet

(amounts in euro)

1. tangible fixed assets	inventory	computers	network infrastructure	total
purchase value december 31, 2011	10,205	47,240	13,940	71,385
depreciation december 31, 2011	-8,594	-41,017	-12,188	-61,799
book value december 31, 2011	**1,611**	**6,223**	**1,752**	**9,585**
investments 2012	756	6,979	-	7,735
disposed 2012	-2,100	-6,280	-	-8,380
disposed depreciation 2012	2,100	6,280	-	8,380
depreciation 2012	-480	-4,555	-894	-5,929
book value december 31, 2012	**1,887**	**8,647**	**858**	**11,392**

2. liquid assets	2012	2011
cash	531	904
euro (ing, current)	14,986	65,478
euro (abn-amro, current)	12,596	32,685
euro (asn savings-general)	438,357	611,927
euro (asn savings-dgis mfs 1)	66,272	240,877
euro (asn-eed)	40,000	-
us $ (abn-amro current)	22,077	18,264
uk £ (cooperative bank, instant)	2,730	2,650
paypal account	4,554	4,800
total	**602,103**	**977,584**

3a. financial assets & liabilities by kind	2012	2011
assets		
debtors	58,429	101,109
doubtful debtors	-19,997	-20,072
deposits	8,445	8,445
pension fund current account	2,410	2,344
transit assets	227,896	75,711
accounts receivable	**277,184**	**167,537**
liabilities		
creditors	233,945	492,928
provision holiday payments	22,112	16,139
transit liabilities	11,109	17,482
tax service - wage tax + premiums	15,244	9,944
net salaries to pay	-	285
lee & gund foundation 2013 grant	22,796	-
ministry of foreign affairs - matra repayment	15,413	-
accounts payable.	**320,620**	**536,779**

notes to the balance sheet *continued*

3b. financial assets & liabilities by kind: per debtor/creditor	**debtors**	**creditors**	**advances**	**transit liabilities**	**balance**
foe groups (amounts over € 5,000):					
foe australia	-	5,608	-	-	-5,608
foe bangladesh	-	4,647	-	-	-4,647
foe brazil	-	10,606	21,000	-	10,394
foe england, wales & northern ireland	1,443	4,000	-	-	-2,557
foe costa rica	-	10,707	21,000	-	10,293
foe el salvador	-	6,624	630	-	-5,994
foe europe	11,713	18,848	242	-	-6,893
foe france	3,136	4,537	-	-	-1,401
foe korea	13,921	-	-	-	13,921
foe netherlands	-	10,195	-	-	-10,195
foe nigeria	7,680	4,051	-	75	3,553
foe philippines	-	29,918	-	-	-29,918
foe scotland	5,420	4,216	-	-	1,204
foe south africa	3,982	3,907	-	4,102	-4,027
foe swaziland	-	5,164	-	-	-5,164
foe uganda	-	5,748	-	-	-5,748
foe uruguay	-	21,787	17,500	-	-4,287
foe us	175	4,539	-	-	-4,364
others	10,961	78,844	1,047	6,932	-73,768
total	**58,429**	**233,945**	**61,419**	**11,109**	**-125,206**

transit assets:	
advanced for european union - hrd grant	47,219
advanced for ssnc	124,612
advanced for eed	19,607
others	36,457
total	**227,896**

liabilities not shown on balance sheet
Friends of the Earth International entered into an agreement with Milieudefensie for the rent of their office space.
The agreement runs from 1 November 2005 until 31 October 2020 and the initial annual rent was € 33,782. The amount is adjusted annually by the percentage indicated in the Consumers's price index as published by the Dutch Central Bureau of Statistics.

4. unexpended funds	**end 2011**	**result 2012**	**allocations**	**end 2012**
accumulated surplus	381,202	55,691	-34,603	402,290
fund for membership fees alliances	2,707	-	-425	2,282
fund for membership development	4,400	-	4,920	9,320
reserve for management consultancy	10,000	-	-2,859	7,141
reserve for technological innovation	7,876	-	-3,300	4,576
fundraising investment fund	5,000	-	40,000	45,000
increased capacity international secretariat	10,000	-	-3,732	6,267
total	**421,184**	**55,691**	**0**	**476,875**

5. donor grants balances

isvara foundation	27,411
ssnc	33,122
dgis mfs 2 - fair, green & global	94,069
total	**154,603**

notes to the statement of revenues and expenditures

(amounts in euro)

1. membership fees

Membership fees are calculated at 1.15 % of member groups' unrestricted income plus 0,13 % of their restricted income of two years ago. The fees for 2012 were thus based on groups' income from 2010 and amounted to € 382,686.
The total amount received was an increase of € 11,950 compared to 2011.

2. sales	**2012**	**2011**
publications	60	60
t-shirts	519	1,182
calendars 2011 (no 2012 calendar sold)	0	154
gift cards	10	0
total	**589**	**1,396**

3. donations, interest & miscellaneous	**2012**	**2011**
donations general	4,685	6,956
donations foe japan earthquake/tsunami	-	15,934
donations durban appeal	-	540
donations guatemala solidarity	100	-
total	**4,785**	**23,430**
interest	14,679	11,969
miscellaneous	6,772	11,648
total	**21,451**	**23,617**

4. donor income (institutional funders)

The donor income amount is based on the part of the grants spent in 2012.

contribution member groups for climate justice meeting:	
foe england, wales & northern ireland*	743
foe europe	7,477
foe norway	4,000
ssnc	184,221
eed	124,107
pso	44,247
isvara foundation	377,484
dutch ministry of foreign affairs - matra	58,179
dgis mfs-2: fair, green & global	442,497
development fund norway	5,790
cs mott foundation	7,550
european union: human rights defenders	257,160
climate change litigation project funds	23,724
total	**1,537,181**

* foe england also paid for all local costs of the meeting

notes to the statement of revenues and expenditures *continued*

5. meetings & program activites per program

programs:
climate justice & energy program (cje)
economic justice & resisting neoliberalism (ejrn)
food sovereignty program (fs)
forest and biodiversity program (fb)
resisting oil, mining & gas program (rmog)

cross-program projects:
climate-biodiversity finance
landgrabbing
corporate capture
transformation

	total	network	cje	ejrn	fs	fb	water	rmog	cross program
bi-annual general meeting	82,527	82,527	-	-	-	-	-	-	-
membership development meeting	15,697	15,697	-	-	-	-	-	-	-
cross-program meeting	31,209	-	-	-	-	-	-	-	31,209
food meeting africa 2011 balance	-4,560	-	-	-	-4,560	-	-	-	-
climate justice strategy meeting	13,197	-	13,197	-	-	-	-	-	-
meetings total	138,070	98,224	13,197	0	-4,560	0	0	0	31,209
international program coordination	92,069	-	12,700	15,674	36,139	16,500	-	-	-
international representation	40,663	-	3,884	2,162	4,166	6,549	1,081	-	11,056
program publications	15,979	-	-	8,453	7,526	-	-	-	22,820
campaign activities	7,000	5,000	-	-	2,000	-	-	-	-
national campaigning projects	373,674	48,587	52,711	89,250	34,000	8,447	18,907	66,576	55,197

Funding decisions for meetings, national projects and international program coordination are taken by the ExCom. International representation and program publication funds are divided over the programs in line with the donor budgets and are further allocated by the international program coordinators and the ExCom Activities Committee.

6. solidarity-emergency fund

In 2012, with the help of our EU funding for Human Rights Defenders work, we created an emergency fund to which our member groups can apply in cases where urgent support is needed to protect environmental activists against human rights violations. We also received occasional donations to support our member groups.

	2012
foe nigeria (individual donation)	75
foe colombia	5,848
foe guatemala	10,522
foe el salvador & honduras	2,259
foe mexico	2,600
foe costa rica	2.000
foe philippines	19,423
total	**42,728**

7. regional activities	**2012**	**2011**
african regional meeting	14,823	17,209
asian regional meeting	15,764	15,000
latin american regional meeting	13,109	9,919
total	**43,696**	**42,128**
capacity building african region	23,809	8,421
capacity building asian region	18,958	5,200
capacity building latin american region	10,532	11,789
total	**53,299**	**25,410**

notes to the statement of revenues and expenditures *continued*

8. communications	2012	2011
communications materials		
communications materials	6,562	5,033
other communications projects	4,492	1,624
mailing costs	-	734
media clipping service	2,213	-
total	**13,267**	**7,391**
annual report, merchandise, translations		
t-shirts & merchandise	-	2,184
annual report	2,408	1,500
translation materials	3,691	6,331
translations interlinkages	739	1,775
total	**6,838**	**11,790**
audio visual media, web, radio, testimonies		
website	5,527	3,686
spanish/french website	2,912	3,546
activist/donor management tool	5,330	-
audio visual/community testimonies	-	5,388
real world radio	63,825	55,371
total	**77,594**	**67,991**

9. chair & executive committee

At the Bi-annual General Meeting of 2012 a new Executive Committee was elected for a term of two years. The represenatives of FoE El Salvador and FoE South-Africa left and new members from FoE Colombia and FoE Mozambique came in.

Two meetings were held in 2012, one in Amsterdam (March) and one in Rio de Janeiro (June). The June meeting was held in combination with the Rio +20 summit to save costs.

The Executive Committee also met before and after the Biennial General Meeting in El Salvador. Members of the Excecutive Committee are not being paid for their work. The member group delegating the FoEI Chairperson has been compensated for the loss of time due to her/his activities for FoEI.

	2012	2011
chair costs	10,000	10,000
chair travel costs	-	1,443
excom meeting costs	9,048	9,271
total	**19,048**	**20,714**

notes to the statement of revenues and expenditures *continued*

10. staff salaries

At the end of 2012 FoEI had 14 paid staff members. Two new employees were hired in 2012 to replace staff who had resigned: a communications coordinator and an e-communications & web editor. A new international coordinator started mid-April and replaced the previous international coordinator who worked from the US.

		2012	2011
international coordinator & fundraiser:	international coordinator	1.0	0.7
	resource mobilisation coordinator	0.8	0.8
membership-activities staff:	membership development coordinator	1.0	1.0
	international programs facilitator	1.0	1.0
	program-membership officers	1.4	1.4
	events coordinator	0.6	0.5
communications staff :	communications officer	0.85	0.8
	technical support facilitator	0.4	0.4
	media coordinator	0.8	0.8
	web editor	0.9	0.9
support staff:	finance & personnel manager	0.8	0.8
	secretary / receptionist	0.7	0.7
	bookkeeper	0.4	0.4
		ftu **10.7**	*ftu* **10.2**

specification salary costs	**2012**	**2011**
gross salaries	480,217	416,940
social security costs	84,827	71,094
pension costs	51,103	42,056
costs terms & conditions	3,267	3,997
insurance benefits	-	-12,830
other staff costs	6,471	6,144
	625,886	527,400
not on payrole:		
international coordinator 2011 + freelancers	954	73,390
costs staff recruited from abroad	18,006	-
total	**644,846**	**600,790**

11. staff costs non-salaries	**2012**	**2011**
staff travel*	11,055	696
volunteer costs	679	980
training & education	678	-
recruitment costs	1,373	4,653
total	**13,784**	**6,329**

* Staff travel costs in 2012 were higher due to staff attending the Biennial General Meeting in El Salvador.

notes to the statement of revenues and expenditures *continued*

12. auditor & administrative costs	2012	2011
auditing costs	20,307	14,361
administrative costs	3,753	4,337
currency differences	-3,066	-1,925
total	**20,994**	**16,774**

13. miscellaneous	2012	2011
membership fees partos, asoc, oneworld	3,900	3,050
reconciliation bad debts	990	7,512
consultancies	2,473	8,758
miscellaneous	334	-538
evaluation dgis mfs-1 grant	-	5,830
total	**7,696**	**24,612**
reconciliation bad debts		
dubious debts written off	1,065	60
balance provision bad debts end 2012	19,997	-
balance provision bad debts end 2011	-20,072	20,072
balance provision bad debts end 2010	-	-12,620
total	**990**	**7,512**

other information

statutory provisions governing profit appropriation

The Vereniging Friends of the Earth International is a Dutch association with no purpose of gain. Conform the statutes of association of the Vereniging its Executive Committee is entitled to add a positive result to the reserves or to a provision in support of the organisation's objectives.

appropriation of result

By decision of the Executive Committee the full result of Euro 55,691 will be added to the reserves. From the allocated reserves 425 Euros have been withdrawn from the fund for membership alliances, 3,300 Euros have been withdrawn from the reserve for technological innovation, 2,859 Euros have been withdrawn from the reserve for management consultancy and 3,732 Euros have been withdrawn from the provision for increased capacity of the International Secretariat. The fundraising investment fund will be supplemented by 40,000 euros. The result of supplemented and withdrawn allocations, an amount of 34,603 Euros, will be added to the general reserves.

auditor's report

dubois & co

REGISTERACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To: the Board of Vereniging Friends of the Earth International, Amsterdam.

We have audited the accompanying financial statements of Vereniging Friends of the Earth International, Amsterdam, which comprise the balance sheet as at 31 December 2012, the statement of income and expenses for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

Board's responsibility
Board is responsible for the preparation and fair presentation of these financial statements and for the preparation of the board report, both in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 640 "Not-for-profit organizations". Furthermore board is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by board, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements give a true and fair view of the financial position of Vereniging Friends of the Earth International, Amsterdam, as at December 31, 2012 and of its result for the year then ended in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 640 "Not-for-profit organizations".

Amsterdam, 27 March 2013

Dubois & Co. Registeraccountants

Signed on original:
A.P. Buteijn and M. Belkadi

Dubois & Co. Registeraccountants is een maatschap van praktijkvennootschappen.
Op alle opdrachten die aan ons kantoor worden verstrekt zijn onze algemene voorwaarden van toepassing. Deze voorwaarden, waarvan de tekst is opgenomen op de website www.dubois.nl, bevatten een aansprakelijkheidsbeperking.

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drs. R.W.J. Brouwer
SENIOR ORGANISATIEADVISEUR
drs. P.W.A. Kasteleyn, RC

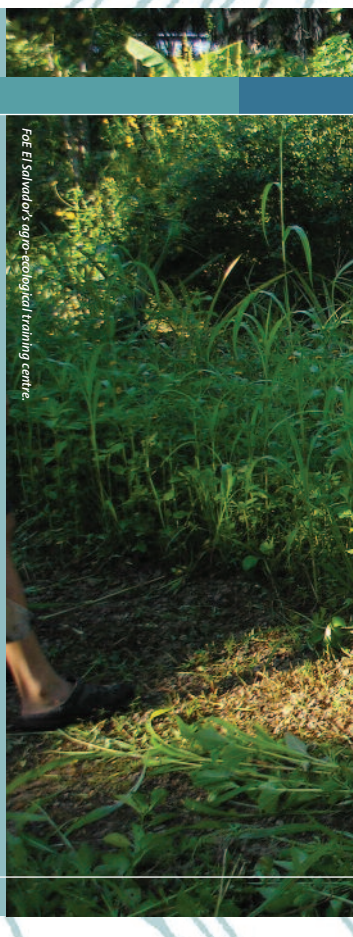
budget 2013 - expenses & income

(amounts in euro)

expenses		**2012**	**2013**
meetings	foei meetings	127,468	77,252
programs	program coordination	110,051	154,900
	program - international representation	36,537	36,005
	program / campaign Activities	7,000	7,000
membership support	support to member group projects	359,731	377,943
	solidarity / emergency fund	41,600	41,600
	exchanges	13,276	-
regional activities	capacity building	43,653	57,890
	regional meetings	44,468	49,070
communications	communication materials	76,079	84,906
	audio-visual, web & radio	72,640	90,075
	translations	8,553	20,447
chair & excom	chair & executive committee	23,109	32,409
fundraising	fundraising investments	-	40,000
staff	international coordinator & fundraiser	125,379	139,694
	membership - activities team	209,613	244,915
	travel coordinators	3,525	8,000
	communications team	197,321	201,124
	support team	106,800	115,925
	staff costs - non-salaries	7,773	5,773
operational costs	rent, maintenance, inventory	59,550	59,250
	computer systems maintenance	13,000	13,000
	communications infrastructure	12,200	16,250
	supplies	8,000	6,500
	auditor & administrative costs	30,571	27,394
	miscellaneous	27,900	9,000
passed onto others	passed on to others in jointly funded projects	155,553	96,500
total expenses		**1,921,349**	**2,012,822**

income		**2012**	**2013**
grants	NL Ministry of Foreign Affairs MFS-2	521,840	587,010
	Isvara Foundation	400,000	427,411
	EC - Human Rights Defenders	248,474	235,366
	Swedish Society Conservation Nature	189,123	153,420
	Evangelische Entwicklungsdienst (EED)	148,500	155,340
	Lee & Gund Foundation	-	23,078
	NL Ministry of Foreign Affairs - Matra	65,912	8,700
core income	from surplus 2012	-	51,497
	membership fees	325,000	350,000
	sales	9,000	1,500
	interest	12,500	12,500
	donations	1,000	7,000
total income		**1,921,349**	**2,012,822**
balance		0	0

www.foei.org



FoE El Salvador's agro-ecological training centre.

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international secretariat

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Friends of the Earth International