

may 2014



friends of the earth international

FINANCIAL STATEMENTS 2013

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report of the executive committee

power of the people

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 tackle environmental problems at every level from the community to the international. Today, the federation boasts 74 member groups and more than 2 million individual members and supporters around the world.

Seeking environmental justice is the hallmark of the environmental groups that are united in Friends of the Earth International. For us environmental justice is intrinsically linked to social justice, human dignity, respect for human rights and the self-determination of peoples. In 2013, FoEI worked to advance peoples' sovereignty, which is the crucial foundation of our vision of a new economic system as part of a peaceful and sustainable society in harmony with nature.

the global environment

Once again in 2013 representatives of governments around the world came together to discuss the urgent issue of climate change. Despite the fact that the world was stunned in 2013 by the lethal effects of super typhoon Haiyan, which killed thousands of people in the Philippines only hours before the climate talks started, we did not see any added sense of urgency at the conference.

FoEI came to these talks promoting the idea of energy sovereignty. Following extensive consultation, facilitated by FoEI, with member groups in Africa, Asia-Pacific, the Americas and Europe, as well as

input from 10 international environmental, justice and labor organizations FoEI developed and published a vision for a just, sustainable and climate-safe energy system, including seven key features of such a system and a roadmap of eight changes that are needed to drive this energy transformation. This vision was featured in the FoEI report "Good Energy, Bad Energy", launched during the UN climate summit in Poland. Our current energy system – the way we produce, distribute and consume energy – is unsustainable, unjust and harming communities, workers, the environment and the climate. This is fundamentally an issue of power: of corporate and elite power and interests outweighing the power of ordinary citizens and communities.

Seeing the unwillingness of delegates to address climate change in a meaningful way, FoEI stood with hundreds of activists from every continent, representing social movements, trade unions and non-governmental organizations, and walked out of the conference to protest the lack of progress and the sponsorship and participation of polluting businesses.

FoEI's work on land-grabbing continued in 2013, as interest and concern about land-grabbing increased and the phenomena continued unabated. FoEI continued to prioritize resistance to land-grabbing through a cross-program workstream led by our food sovereignty program. FoEI continued to work closely with two FoE member groups in Africa – Liberia and Uganda – to support community struggles to regain control of their resources and build popular movements against land grabs and large-scale industrial agriculture. In both countries neoliberal

report of the executive committee *continued*

models of development are firmly entrenched and there is tight corporate collusion with politicians as well as repression of the communities and FoEI partners.

A significant aspect of FoEI's campaign against landgrabbing has been work involving a REDD (Reducing emissions from deforestation forest degradation) project, to not only support a community's struggle but also to help document and raise awareness of the negative impacts of this approach, which is based on creating a financial value for the carbon stored in forests. It often involves prohibiting forest-dependent communities from maintaining their way of life and sustainably using forests as they have traditionally done, and as with all carbon offsets does not reduce global emissions. In 2013 FoEI supported FoE Indonesia and FoE Australia in their efforts to expose the failure of and seek to halt the Kalimantan Forests and Climate Partnership project, the world's first large-scale REDD pilot project. In 2013 this project was effectively terminated.

solidarity for environmental defenders

The idea of people and communities in control of their resources presents a major threat to the corporate-dominated status quo that exists in many countries. This bold and challenging work often puts our activists at threat from those that benefit the most from the current system. That is why we have prioritized supporting communities and environmental rights activists who are facing harassment, threats, imprisonment or even assassination at the hands of states and the private interests they protect, simply for defending their land, their livelihoods and the health of our planet.

We have also worked to expose and publicize situations of extreme injustice and rights violations. Over the past few years, FoEI member groups have become increasingly concerned about the environmental justice and human rights situation in Palestine. FoEI opposes militarism and oppression and pushes for the right to a healthy environment. The issues faced by communities in Palestine are familiar across the federation: landgrabbing, no access to resources, denial of human rights and the struggle for self-determination. Palestine is one of the places in the world where many of FoEI's concerns intersect, and do so in ways that have put an extreme burden on the people and the environment.

In October 2013, FoEI sent a delegation to the West Bank to show solidarity with the Palestinian people and to learn more about the environmental crisis that has been caused by decades of Israeli occupation. After touring the region for four days, the group held a press conference where they released a new FoEI report entitled "Environmental Nakba," which goes into detail about the environmental and social harm done by the occupation, including

land grabbing and the systematic taking of water resources, building of illegal settlements, restrictions to freedom of movement, dumping of solid and liquid waste (including hazardous and nuclear waste), and the movement of banned hazardous industries from Israel to occupied Palestinian land.

a stronger federation

In May, 2013 the Friends of the Earth Latin American regional "Sustainability School" took place in Meta, Colombia. The training focused on agro-ecological solutions, methods for building social movements for environmental justice and developing strategies for popular environmental education. Representatives from FoE groups in Africa and Europe were invited to participate with the aim of adding international perspectives and to promote exchange between FoE regions about curricula and methodology.

financial situation

FoEI has been in a relatively stable financial situation for the last three years, with an income level of approximately € 2 million annually. In 2013 contributions from member groups reached a record amount of € 443,770, making up 23 % of our income and thus providing us with a modest secure basis. Given that currently only 40 % of our total income is based on secure multi-year grants, funding prospects are somewhat unpredictable. For 2014 we foresee a growth; the budget has now been confirmed at € 2,38 million but not until April of this year did we have clarity on the incoming grants. Plans for additional fundraising investments have taken further shape and in the first half of 2014 a team of consultants will be mapping new opportunities for FoEI.

amsterdam, may, 2014



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 EWN, UK)
Tatiana Roa (Agua Censat Viva, Colombia)
Daniel Ribeiro (Justicia Ambiental, Mozambique)

balance sheet 31 december 2013

(amounts in euro)

	2013	2012
fixed assets		
tangible fixed assets (1)	9,116	11,392
current assets		
liquid assets (2)	709,390	602,103
paid in advance (3)	9,723	1,919
project funds advanced to foe groups (3)	142,311	59,500
accounts receivable (3)	106,122	277,184
	967,546	940,705
total assets	976,662	952,097
unexpended funds (4)		
accumulated surplus	467,728	402,290
fund for increased capacity is	6,267	6,267
fundraising investment fund	40,537	45,000
fund for membership fees alliances	1,857	2,282
fund for membership development	5,801	9,320
reserve for management consultancy	4,529	7,141
reserve for technological innovation	956	4,576
	527,675	476,875
current liabilities		
accounts payable (3)	237,966	320,620
donor grants balances (5)	211,021	154,603
	448,987	475,222
total liabilities	976,662	952,097

statement of revenues and expenditures 2013

(amounts in euro)

income	income	result 2013	budget 2013	result 2012
<i>core income</i>	membership fees (1)	443,770	350,000	382,686
	sales (2)	213	1,500	589
	donations (3)	9,715	7,000	4,785
	interest & miscellaneous (3)	11,360	12,500	21,451
	from surplus 2012	-	51,497	-
		465,057	422,497	409,512
<i>donor income</i>	donor income (4)	1,395,315	1,590,325	1,537,181
total income		1,860,371	2,012,822	1,946,692
expenditures				
<i>meetings (5)</i>	foei meetings	82,234	77,252	138,070
<i>programs (5)</i>	international program coordination	110,544	154,900	92,069
	international representation	19,865	36,005	40,663
	campaign activities	7,289	7,000	7,000
<i>membership development & activities</i>	support to member group projects (5)	376,847	377,943	373,674
	membership development	3,519	-	-
	solidarity fund/emergency fund (6)	18,260	41,600	42,728
<i>regional activities (7)</i>	regional meetings (7)	34,070	49,070	43,696
	capacity building (7)	33,732	57,890	53,299
<i>communications (8)</i>	communication materials (8)	64,468	84,906	36,084
	audio visual media, web, radio, testimonies (8)	74,053	90,075	77,594
	translations general	19,582	20,447	12,543
<i>chair & excom (9)</i>	chair & executive committee	19,776	32,409	19,048
<i>fundraising (10)</i>	fundraising investments	4,997	40,000	-
<i>staff (11)</i>	international coordinator & fundraiser	133,494	139,694	119,498
	program & membership staff	224,576	216,430	207,878
	travel coordination staff	7,697	8,000	19,156
	communications staff & free-lancers	194,938	201,124	175,785
	support staff	139,093	144,410	141,683
	staff costs - non-salaries (12)	5,804	5,773	13,784
<i>operational costs</i>	rent, maintenance, inventory	59,531	59,250	54,785
	computer systems maintenance	13,286	13,000	15,561
	information management system	3,619	-	-
	communications infrastructure	10,871	16,250	9,161
	supplies	5,206	6,500	7,792
	auditor & administrative costs (13)	38,250	27,394	20,994
	miscellaneous (14)	8,969	9,000	7,696
<i>passed on to others</i>	passed on to others	95,000	96,500	160,759
total expenditures		1,809,571	2,012,822	1,891,001
<i>surplus/deficit</i>		50,800	0	55,691
allocation surplus				
<i>general reserves</i>		42,938		21,088
<i>fund for membership fees alliances</i>		-425		-425
<i>fund for membership development</i>		-3,519		4,920
<i>reserve for management consultancy</i>		-112		-2,859
<i>reserve for technological innovation</i>		6,381		-3,300
<i>fundraising investment fund</i>		5,537		40,000
<i>reserve for increased capacity international secretariat</i>		-		-3,732
		50,800		55,691

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 1.6 % in 2013.

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 note to the balance 3b.

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, 2012	8,861	47,938	13,940	70,740
depreciation december 31, 2012	-6,974	-39,291	-13,082	-59,347
book value december 31, 2012	1,887	8,647	858	11,392

investments 2013	-	4,023	-	4,023
disposed 2013	-	-636	-	-636
disposed depreciation 2013	-	636	-	636
depreciation 2013	-578	-4,896	-825	-6,299
book value december 31, 2013	1,309	7,775	32	9,116

2. liquid assets	2013	2012
cash	462	531
euro (triodos, current)	22,962	-
euro (ing, current)	58,485	14,986
euro (abn-amro, current)	20,909	12,596
euro (asn savings-general)	450,941	438,357
euro (asn savings-dgis mfs 1)	54,094	66,272
euro (asn savings-eed)	73,553	40,000
us \$ (abn-amro current)	21,311	22,077
uk £ (cooperative bank, instant)	-	2,730
paypal account	6,672	4,554
total	709,390	602,103

3a. financial assets & liabilities by kind	2013	2012
assets		
debtors	80,087	58,429
doubtful debtors	-20,703	-19,997
deposits	8,445	8,445
pension fund current account	1,465	2,410
transit assets	36,827	227,896
accounts receivable	106,122	277,184

liabilities		
creditors	178,000	233,945
provision holiday payments	20,596	22,112
transit liabilities	21,799	11,109
tax service - wage tax + premiums	17,571	15,244
lee & gund foundation 2013 grant	-	22,796
ministry of foreign affairs - matra repayment	-	15,413
accounts payable.	237,966	320,620

notes to the balance sheet *continued*

3b. accounts receivable & payable per debtor/creditor	debtors	creditors	transit liabilities	balance
<i>foe groups (amounts over € 5,000):</i>				
foe austria	18,161	-	-	18,161
foe australia	3,184	9,969	-	-6,785
foe brazil	-	9,912	-	-9,912
foe colombia	-	10,087	-	-10,087
foe costa rica	-	5,523	-	-5,523
foe el salvador	-	6,087	-	-6,087
foe korea	13,921	-	-	13,921
foe netherlands	-	15,853	257	-16,111
foe norway	22,500	-	-	22,500
foe sri lanka	-	5,190	-	-5,190
foe uruguay	-	12,315	-	-12,315
<i>others</i>	22,321	103,063	21,541	-102,283
total	80,087	178,000	21,799	-119,711

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 2012	result 2012	allocations	end 2013
accumulated surplus	402,290	50,800	-7,862	445,228
fund for membership fees alliances	2,282	-	-425	1,857
fund for membership development	9,320	-	-3,519	5,801
reserve for management consultancy	7,141	-	-112	7,029
reserve for technological innovation	4,576	-	6,381	10,956
fundraising investment fund	45,000	-	5,537	50,537
increased capacity international secretariat	6,267	-	-	6,267
total	476,875	50,800	0	527,675

5. donor grants balances

eu ngo networks western balkans	1,142
ssnc	11,063
eu human rights defenders grant	17,634
isvara foundation	26,357
eed-bread for the world	39,726
dgis mfs 2 - fair, green & global	115,100
total	211,021

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 2013 were thus based on groups' income from 2011 and amounted to € 443,770. The total amount received was an increase of € 61,084 compared to 2012. This extraordinary increase can mainly be attributed to the amount of fees paid by FoE Switzerland, which rose from € 118,937 in 2012 to € 152,357 in 2013.

2. sales	2013	2012
publications	98	60
t-shirts	115	519
gift cards	0	10
total	213	589

3. donations, interest & miscellaneous	2013	2012
donations general	4,651	4,685
donations guatemala solidarity	-	100
donations philippines typhoon Haiyan	5,014	-
donations honduras garifuna organisation	50	-
total	9,715	4,785

interest	9,227	14,679
miscellaneous	2,133	6,772
total	11,360	21,451

4. donor income (institutional funders)

The donor income amount is based on the parts of the grants that were spent in 2013.

contributions member groups:	
foe hungary food sovereignty meeting	2,419
dgis mfs-2: fair, green & global	473,011
isvara foundation	432,259
european union: human rights defenders	195,869
ssnc	149,866
eed	101,692
lee & gund	22,796
lee & gund - combat monsanto grant	3,769
eu grant foe croatia - ngos development	7,558
cs mott foundation - redd meeting	6,075
total	1,395,315

notes to the statement of revenues and expenditures *continued*

5. meetings & program activities 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

network development:

membership development
 human rights defenders

	total	network	cje	ejrn	fs	fb	rmog	cross program
membership development meeting	4,889	4,889	-	-	-	-	-	-
forest meeting (redd)	36,520	-	-	-	-	36,520	-	-
food sovereignty program strategy meeting	27,912	-	-	-	27,912	-	-	-
ejrn meeting	12,912	-	-	12,912	-	-	-	-
meetings total	82,234	4,889	0	12,912	27,912	36,520	0	0
international program coordination	110,544	-	17,500	21,000	44,646	21,000	-418	6,816
international representation	19,865	-	2,195	5,325	3,312	4,242	-	4,791
communications materials	64,468	34,750	16,819	1,765	11,135	-	-	-
campaign activities	7,289	5,290	-	-	1,999	-	-	-
national campaigning projects	354,123	-	136,687	100,900	9,587	30,313	19,087	57,548

Funding decisions for meetings, national projects and international program coordination are taken by the ExCom. International representation and communication 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

With the help of our EU funding for Human Rights Defenders work in 2013 we had an emergency fund available, 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 additional donations to support our member groups.

	2013	2012
foe honduras	10,050	2,259
foe philippines	5,014	19,423
foe nigeria	4,500	75
foe indonesia	4,293	-
foe colombia	3,000	5,848
foe mexico	2,383	2,600
foe guatemala	100	10,522
foe costa rica	-	2,000
returned funds (underspending 2012)	-11,080	-
total	18,260	42,728

7. regional activities

	2013	2012
african regional meeting	24,377	14,823
asian regional meeting	-	15,764
latin american regional meeting	9,693	13,109
total	34,070	43,696
capacity building african region	3,086	23,809
capacity building asian region	7,677	18,958
capacity building latin american region	22,969	10,532
total	33,732	53,299

notes to the statement of revenues and expenditures *continued*

8. communications	2013	2012
communications materials		
communications projects general	20,350	11,054
program publications	29,719	15,979
communications human rights defenders	3,165	-
annual report	7,505	2,408
translation materials	487	3,691
media clipping service	2,122	2,213
translations interlinkages	1,121	739
total	64,468	36,084

audio visual media, web, radio, testimonies		
website	3,981	5,527
spanish/french website	1,456	2,912
activist/donor management tool	5,237	5,330
real world radio	63,379	63,825
total	74,053	77,594

9. chair & executive committee

In 2013 there was one Executive Committee meeting, held in Amsterdam (March). A second meeting was planned to be held in Palestine in October, but could not take place due to visa issues. Three Executive Committee members travelled to Palestine to participate in a solidarity mission to the Occupied Territories in the framework of the EU Human Rights Defenders Program.

Members of the Executive 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 activities for FoEI. Our current FoEI Chair is paying most of her travel costs from a grant that is managed by FoE Croatia.

	2013	2012
chair costs	10,000	10,000
chair travel costs	53	-
excom meeting costs	9,723	9,048
total	19,776	19,048

10. fundraising

The amount reserved for fundraising investments has been used for a visit to US-based funders by the International Coordinator and the FoEI chair. In 2014 a funding research assignment has been commissioned to a US consultant to explore opportunities for FoEI and the best possible use of the funds available for investment.

notes to the statement of revenues and expenditures *continued*

11. staff salaries

At the end of 2013 FoEI had 14 paid staff members. There were no staff changes during the year. However, two support team members resigned per 31 December and had to be replaced at the start of 2014. In addition a new person had to be hired to coordinate a new EU project that started in 2014.

		2013	2012
<i>international coordinator & fundraiser:</i>	international coordinator	1.0	1.0
	resource mobilisation coordinator	0.7	0.8
<i>membership-activities staff:</i>	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	0.6
<i>communications staff & free-lancers:</i>	communications coordinator	0.85	0.85
	technical support facilitator	0.4	0.4
	media coordinator	0.8	0.8
	web editor	0.9	0.9
<i>support staff:</i>	finance & personnel manager	0.8	0.8
	office coordinator	0.7	0.7
	bookkeeper	0.4	0.4
		<i>ftu</i> 10.6	<i>ftu</i> 10.7

specification salary costs

	2013	2012
gross salaries	524,195	480,217
social security costs	96,701	84,827
pension costs	55,856	51,103
costs terms & conditions	4,394	3,267
insurance benefits	-	-
other staff costs	5,870	6,471
	687,017	625,886
not on payroll:		
international coordinator 2011 + freelancers	-	954
costs staff recruited from abroad	5,084	18,006
total	692,101	644,846

12. staff costs non-salaries

	2013	2012
staff travel (not home-work)	2,841	11,055
volunteer costs	132	679
training & education	979	678
recruitment costs	1,853	1,373
total	5,804	13,784

notes to the statement of revenues and expenditures *continued*

13. auditor & administrative costs

The auditing costs in 2013 are showing a large increase because they are including auditing expenses of the previous year. Approximately € 5,000 euros are related to audit costs in 2012.

	2013	2012
auditing costs	30,982	20,307
administrative costs	4,505	3,753
currency differences	2,763	-3,066
total	38,250	20,994

14. miscellaneous

	2013	2012
membership fees partos, asoc, oneworld	4,327	3,900
reconciliation bad debts	1,016	990
consultancies	1,634	2,473
miscellaneous	1,993	334
total	8,969	7,696

reconciliation bad debts

dubious debts written off	310	1,065
balance provision bad debts end 2013	20,703	-
balance provision bad debts end 2012	-19,997	19,997
balance provision bad debts end 2011	-	-20,072
total	1,016	990

other information

statutory provisions governing profit appropriation

The Vereniging Friends of the Earth International is a Dutch association with no purpose of gain. In accordance with 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 50,800 will be added to the general reserves. From the allocated reserves 425 Euros have been withdrawn from the fund for membership alliances, 112 Euros have been withdrawn from the reserve for management consultancy and 3,519 Euros have been withdrawn from the fund for membership development. The reserve for technological innovation will be supplemented by 6,381 Euros and the fundraising investment fund will be supplemented by 5,537 Euros. The result of supplemented and withdrawn allocations, an amount of 42,938 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 2013, 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, 2013 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, 22 May 2014

Dubois & Co. Registeraccountants

Signed on original:
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budget 2014 - expenses & income

(amounts in euro)

expenses		2013	2014
<i>meetings</i>	foei meetings	77,252	129,134
<i>programs</i>	program coordination	154,900	177,551
	program - international representation	36,005	32,738
	program / campaign Activities	7,000	-
<i>membership support</i>	support to member group projects	377,943	352,531
	solidarity / emergency fund	41,600	41,600
	hrd witness delegations	-	10,000
<i>regional activities</i>	capacity building	57,890	50,053
	regional meetings	49,070	56,468
<i>communications</i>	communication materials	84,906	123,041
	audio-visual, web & radio	90,075	67,700
	translations	20,447	30,304
<i>chair & excom</i>	chair & executive committee	32,409	37,209
<i>fundraising</i>	fundraising investments	40,000	37,500
<i>staff</i>	international coordinator & fundraiser	139,694	145,304
	membership - activities team	216,430	155,253
	travel staff	8,000	24,792
	communications team	201,124	331,257
	support team	144,410	154,434
	staff costs - non-salaries	5,773	7,750
<i>operational costs</i>	rent, maintenance, inventory	59,250	60,950
	computer systems maintenance	13,000	13,000
	communications infrastructure	16,250	19,250
	supplies	6,500	6,500
	auditing & administrative costs	27,394	31,000
	miscellaneous	9,000	8,000
<i>passed onto others</i>	passed on to others	96,500	273,362
total expenses		2,012,822	2,376,681
income		2013	2014
<i>grants</i>	NL Ministry of Foreign Affairs MFS-2	587,010	492,940
	Isvara Foundation	427,411	400,000
	EC - Financing Sustainable Futures		351,005
	EC - Human Rights Defenders	235,366	259,529
	Swedish Society Conservation Nature	153,420	120,000
	Evangelische Entwicklungsdienst (EED)	155,340	120,500
	Lee & Gund Foundation	23,078	-
	EC through FoE Croatia	8,700	8,700
	Carried over from 2013	-	203,301
<i>core income</i>	from surplus previous year	51,497	20,000
	from allocated reserves (IS support, management consult)	-	10,125
	membership fees	350,000	370,000
	sales	1,500	1,117
	interest	12,500	12,500
	donations	7,000	7,000
total income		2,012,822	2,376,717
balance		0	36



Girl living in the village of Malars in Kalimantan, Indonesia, where WAHI / Friends of the Earth Indonesia is working with the community on sustainable forms of farming and forest management.

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international secretariat

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