

Charity Number SC003442

Industrial & Provident Society Number 2066R(S)

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

REPORT AND ACCOUNTS

For the Year Ended 31st December 2013

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Accounts for the Year Ended 31st December 2013

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FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Legal and Administrative Information

Members of the Board

The Members who served during the year were as follows: -

Board Members

Chairperson	Matthew Crighton	
Secretary	Colin Howden	
Treasurer	Elaine Macadie	Resigned (18/12/2013)
Treasurer	James Orr	Appointed (18/12/2013)
Director	Richard Dixon	
Staff Representative	John Fitzgerald	Appointed (03/07/2013)
Staff Representative	Mary Church	Appointed (18/01/2013)
		Resigned (03/07/2013)
	Frances McCartney	Resigned (10/04/2013)
	Andrew Llanwarne	
	Eurig Scandrett	
	Simon Lee	
	Teresa Martinez	
	Daya Feldwick	
	Maire McCormack	Co-opted (21/08/2013)
	Iain Thom	Co-opted (01/06/2013)
	Ian Cowan	Appointed (01/06/2013)
	Tom Ballantine	Appointed (01/06/2013)
	Gregor McAbery	Appointed (01/06/2013)
Auditors	Thomson Cooper Castle Court Carnegie Campus Dunfermline Fife, KY11 8PB	
Bankers	Bank of Scotland Plc 13 Newkirkgate Edinburgh, EH6 6AD	
Solicitors	MHD Law LLP 45 Queen Charlotte Street Edinburgh, EH6 7HT	
Registered Office	Thorn House 5 Rose Street Edinburgh, EH2 2PR	
Industrial & Provident Society Number	2066R(S)	
Charity Registration Number	SC003442	

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Report of the Board for the Year Ended 31st December 2013

The Board present their Report, together with the accounts for the year ended 31st December 2013.

Statement

2013 was good year in which Friends of the Earth Scotland consolidated after significant changes in 2012 and started to build on those new foundations. A new Director, Dr Richard Dixon, was recruited and the restructuring of the staff team was completed. We developed our three-year strategy which has given the organisation clarity about direction and priorities.

Our annual budget was based on prudent financial forecasts with core costs (particularly staff costs) carefully covered by a conservative estimate of unrestricted income. As a result of successful funding applications we were also able to add 3 staff posts (part time). By the end of the year we had a staff complement of 8, of which 5 were responsible for outward-facing campaigning activity meaning that donations really do go largely into front line campaigning. We were also fortunate to receive several legacies in the year for which we are grateful. Overall we ended the year on a more secure financial footing and with a stronger campaigning base than at the start of the year.

The staff team focused on specific campaigning priorities. These were: access to environmental justice, air quality, climate change, fracking and unconventional gas extraction, corporate and community renewables. We scored several campaigning successes such as helping persuade 2,500 individuals and two councils to object to the Dart Energy unconventional gas application, the creation of a Scottish community renewables coalition, naming and shaming Scotland's most polluted streets, focusing attention on funding by Royal Bank of Scotland on the devastating practice of Mountain Top Removal coal extraction, making sure Scotland had a presence at the climate talks in Warsaw and our Tayside local group played a big part in the defeat of the Dundee biomass plant application. We also raised our profile in the media and with politicians substantially.

There is plenty of scope for improvement. In particular, reported membership figures fell significantly over the year. This is in large part because, having reviewed all the data, we are now able to give an accurate figure for people in membership, so there has not been a commensurate drop in income from members. However, recruitment of new members remains an important objective and, by the end of 2013, plans for a new membership leaflet and a programme of investment in recruitment were being put in place.

Board meetings have been regular, well-attended and purposeful. Our key priorities have been the strategic direction of FoES, oversight of organisation, management and campaigns, corporate governance and consideration of the significant challenges and opportunities that face FoES.

We continue to pursue the objective that FoES will become the largest and most effective environmental campaigning organisation in Scotland. 2013 was a year in which FoES consolidated itself and took on new projects with renewed optimism and confidence.

Structure, Governance and Management

Governing Document

Friends of the Earth Scotland operates under Rules registered under the Industrial and Provident Societies Act 1965 to 2002. Authority is vested in a Board elected by Members of the society at an Annual General Meeting. The Board delegates appropriate authority for operational, policy and management matters to an Executive Committee and to the Director.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Report of the Board for the Year Ended 31st December 2013 (continued)

Structure, Governance and Management (continued)

Recruitment and Appointment of Directors

Board members are recruited from the ranks of the society through an open nomination procedure in advance of each Annual General Meeting. Board members serve a three year term before having to stand for re-election, and may normally serve only two consecutive terms. In line with the Rules of the Society the Board may co-opt members, up to one quarter of its numbers, on an annual term. The Board members serving during 2013 are listed on Page 1 of the accounts.

Risk Management

The society maintains a Risk Register, which was revised in June and is reviewed regularly. Risks from low reserves and over-dependence on project income have been addressed, and conservative assumptions are used when predicting donations from legacies and individuals.

Objectives and Activities

Why we exist and what we do

Friends of the Earth Scotland exists to campaign for a just transition to a sustainable society. It works for socially-just solutions to environmental problems, to end degradation of our environment and to create a society which cherishes and protects the natural world on which we depend.

Our vision is of a world where everyone can enjoy a healthy environment and a fair share of the planet's resources. We are committed to democracy, accountability and equality, and we strive to work with communities in our campaigning for positive change.

The society serves and services members based throughout Scotland and further afield, who assist the organisation through the provision of funding, support and activism. It facilitates the activities of eight local members groups across the country, which campaign on local and national issues.

Changes to Personnel

The following staff members left in 2013: Vicky Bradley (Membership and Events Fundraising Manager) and Per Fischer (Communications Officer). The society appointed a new Director, Dr Richard Dixon, who started work in January 2013. Posts of Membership and Office Administrator and Development Coordinator were filled by Alice Johnston and John Fitzgerald respectively. Paul Daly was appointed as Unconventional Gas Campaigner, Anne Schiffer as Community Power campaigner and Emilia Hanna took up the position of Air Pollution Campaigner. Lisa Trainer took up the position of Communications Officer.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Report of the Board for the Year Ended 31st December 2013 (continued)

Objectives and Activities (continued)

Funders

The Board would like to acknowledge the valuable support of the following organisations.

- *Esmee Fairbairn Foundation*
- *Friends of the Earth International*
- *People's Postcode Lottery*
- *Scottish Government*
- *The European Commission's Executive Agency for Competitiveness and Innovation (EACI)*
- *The Schiehallion Fund*

We also received significant donations from Camel Audio and legacy donations from FH Neville and Lillian Brock.

Achievements and Performance

Business Review and Plans for the Future

A new 3-year strategy was agreed during the year. This defines our two core themes as environmental justice -an end to environmental costs being imposed on communities (or nations) which have poor access to economic, social or political power - and climate change, spells out our ambitions on membership numbers and support for local groups, and shows how we select our campaigns.

In 2014, through a variety of campaigns and projects, we expect to continue to provide opportunities for supporters and activists to speak out for the environment including working closely with communities. Our major campaigns will be on access to environmental justice, climate change, dirty energy, community renewables, air pollution and sustainable finance.

Financial Review

In the year to 31 December 2013 the Society had a gross income of £414,426 and expenditure of £268,429. Total funds under management at 31 December 2013 were £242,164 of which £201,127 was held in unrestricted funds. Funds are held in order to carry on the Society's campaigning and information distribution work.

The Board considers that cash resources are adequate to meet all current programmes. However, the Society is almost wholly dependent on subscriptions, donations and grants to enable it to continue to carry out a vigorous campaigning programme.

Principal Funding Sources

In 2013 the principal funding sources of Friends of the Earth Scotland were subscriptions, donations and legacies from individual supporters; and restricted grants received from various sources.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Report of the Board for the Year Ended 31st December 2013 (continued)

Financial Review (continued)

Reserves Policy

The Board seeks to maintain a reserve of between three and six months of operational costs (excluding those directly associated with membership recruitment, fundraising and activities funded from restricted funds). On the basis of these accounts this would require an unrestricted reserve of between £47,972 and £95,944 at the end of 2013.

The results for the year are set out on page 8 of the Accounts. The Board notes that the level of reserves held at year end was more than sufficient to meet the desired levels.

Statement of Board Responsibilities

The Board are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Board are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Recommended Practice - Accounting and Reporting by Charities issued in March 2005;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

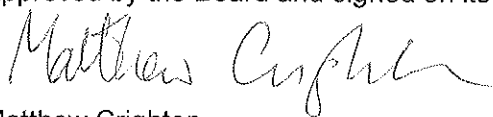
The Board are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Industrial & Provident Societies Acts 1965 to 2002, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to the Auditor

In so far as the Board are aware:

- there is no relevant audit information of which the charitable company's auditors is unaware; and
- the Board have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board and signed on its behalf by:



Matthew Crighton
Chairperson
7th May 2014

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Independent Auditors' Report to the Members of Friends of the Earth (Scotland) Limited

We have audited the financial statements of Friends of the Earth (Scotland) Limited for the year ended 31st December 2013 set out on pages 8 to 16 and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the society's members, as a body, in accordance with Section 9 of the Friendly and Industrial and Provident Societies Act 1968. Our audit work has been undertaken so that we might state to the society's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the society and the society's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Members and auditors

As explained more fully in the Statement of Board's Responsibilities set out on page 5, the members are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Industrial and Provident Societies Acts 1965 to 2002 and report in accordance with regulations made under those acts.

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

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Auditing Practices Board's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Industrial and Provident Societies Acts 1965 to 2002, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Independent Auditors' Report to the Members of Friends of the Earth (Scotland) Limited (continued)

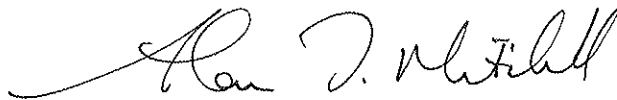
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Board's Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006, the Industrial and Provident Societies Acts 1965 to 2002 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of board members' remuneration specified by law are not made; or
- we have not received all the information and explanations we need for our audit; or
- the board were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Board's Annual Report.



Alan Mitchell (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditor
Accountants
Dunfermline

7th May 2014

Thomson Cooper is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Statement of Financial Activities (Including Income & Expenditure Account)
For the Year Ended 31st December 2013

	<u>Notes</u>	<u>Unrestricted</u> <u>General</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>2013</u> £	<u>Total Funds</u> <u>2012</u> £
Incoming Resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Subscriptions, donations, appeals and legacies	4	291,412	15,780	307,192	243,309
Cancellation of shares		507	-	507	118
<i>Activities for generating funds:</i>					
Sales and fees earned		3,275	75	3,350	11,239
Fundraising activities		6,078	-	6,078	15,587
<i>Investment income:</i>					
Bank Interest		97	-	97	75
Income resources from charitable activities:					
Grants receivable	5	54,225	42,977	97,202	70,293
Total Incoming Resources		355,594	58,832	414,426	340,621
Resources Expended					
Charitable Activities					
Direct charitable expenditure	6	210,331	51,042	261,373	336,586
Governance Costs					
Management & administration	6	7,047	9	7,056	8,284
		217,378	51,051	268,429	344,870
Net incoming/(outgoing) resources		138,216	7,781	145,997	(4,249)
Transfers between funds	12	-	-	-	-
Net movement of funds		138,216	7,781	145,997	(4,249)
Reconciliation of Funds					
Total funds brought forward		60,318	33,256	93,574	97,823
Net movement for the year		138,216	7,781	145,997	(4,249)
		198,534	41,037	239,571	93,574
Share capital	11	2,593	-	2,593	3,100
Total funds carried forward		201,127	41,037	242,164	96,674

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on page 10 to 16 form part of these financial statements

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Balance Sheet

As at 31st December 2013

	Notes	<u>2013</u> £	<u>2012</u> £
Fixed Assets			
Tangible fixed assets	8	<u>4,537</u>	<u>5,671</u>
Current Assets			
Debtors	9	56,881	55,676
Cash at bank and in hand		<u>195,435</u>	<u>47,509</u>
		<u>252,316</u>	<u>103,185</u>
Creditors			
Amounts falling due within one year	10	(14,689)	(12,182)
Net Current Assets		<u>237,627</u>	<u>91,003</u>
Total Net Assets		<u>242,164</u>	<u>96,674</u>
Capital and Reserves			
Share Capital	11	<u>2,593</u>	<u>3,100</u>
Accumulated Funds			
Unrestricted General Funds	12	99,921	60,318
Unrestricted Designated Funds	13	98,613	-
Restricted Funds	14	<u>41,037</u>	<u>33,256</u>
		<u>239,571</u>	<u>93,574</u>
		<u>242,164</u>	<u>96,674</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 7th May 2014.



Matthew Crighton
Chairperson



James Orr
Treasurer

The notes on pages 10 to 16 form part of these accounts

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Notes to the Accounts For the Year Ended 31st December 2013

1. Accounting Policies

(a) Accounting Convention

The accounts are prepared under the historical cost convention in accordance with applicable accounting standards, the Financial Reporting Standard for Smaller Entities (effective April 2008), and the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2005.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific instructions imposed upon amounts received.

(c) Incoming Resources

All incoming resources are recognised in the year to which they relate, when there is sufficient evidence to provide the necessary certainty that the income will be received and the value of the incoming resources can be measured with sufficient reliability.

(d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred, and has been allocated on the basis of the extent to which staff were directly engaged in each activity during the year.

Cost of generating funds comprise costs that are directly linked to the cost of generating voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

(e) Tangible Fixed Assets and Depreciation

Fixed assets are included in the balance sheet at cost. Depreciation is calculated so as to write off the cost of fixed assets over the expected useful lives of the assets concerned as follows:

Office Equipment	20% on a reducing balance basis
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(f) Operating Leases

The total cost of assets held under operating leases is charged to the profit and loss account as they fall due.

(g) VAT

The charity is partially registered for VAT and accordingly, VAT that has been recovered is shown separately and netted off against total expenditure.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Notes to the Accounts For the Year Ended 31st December 2013

1. Accounting Policies (continued)

(h) Pensions

The charity operates a defined contributions scheme administered by an insurance company as a stakeholder scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with FRS17. During the year 6 (2012 – 5) employees were members of the scheme.

2. Taxation

As the company is recognised by the Inland Revenue as a charity, there is no liability to taxation.

3. Operating Surplus

	2013 £	2012 £
Operating surplus is stated after charging:		
Auditor's Remuneration	4,750	4,500
Depreciation	1,134	1,418

4. Subscriptions, Donations, Appeals and Legacies

	2013 £	2012 £
Membership subscriptions	185,027	200,647
Donations and appeals	75,216	42,662
Legacies	46,949	-
	<u>307,192</u>	<u>243,309</u>

5. Grants Receivable

	2013 £	2012 £
Unrestricted General Fund :		
Other grant income	4,225	-
	<u>4,225</u>	-
Unrestricted Designated Fund :		
People's Postcode Lottery	50,000	-
	<u>50,000</u>	-
Restricted Funds :		
Grant income	42,977	70,293
	<u>42,977</u>	<u>70,293</u>
	<u>97,202</u>	<u>70,293</u>

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

**Notes to the Accounts
For the Year Ended 31st December 2013**

6. Total Resources Expended

	Charitable Expenditure £	Governance Costs £	Total 2013 £	Total 2012 £
Staff costs (Note 7)	161,756	-	161,756	229,586
Payments to volunteers	470	-	470	1,017
Telephone, fax & internet	1,526	-	1,526	838
Postage & couriers	1,308	-	1,308	2,055
Membership recruitment costs	13,898	-	13,898	8,941
Travel & accommodation expenses	6,595	-	6,595	1,372
Design, printing & stationery	7,759	-	7,759	9,916
Recruitment & training	2,084	-	2,084	5,867
Board & AGM expenses	-	1,534	1,534	2,257
Events & fundraising	11,592	-	11,592	10,166
Audit fees	-	4,750	4,750	4,500
Professional fees	5,374	-	5,374	9,433
IT & strategic review	2,558	-	2,558	1,763
Website maintenance	508	-	508	1,006
Property costs	23,660	-	23,660	28,015
Insurance	3,881	-	3,881	3,781
Affiliation & subscriptions	15,834	-	15,834	10,674
Bank charges	-	772	772	1,527
Bad debts	144	-	144	22
Depreciation	1,134	-	1,134	1,418
Equipment	5,162	-	5,162	6,810
Recovery of Input VAT	(3,870)	-	(3,870)	3,906
	<u>261,373</u>	<u>7,056</u>	<u>268,429</u>	<u>344,870</u>

7. Staff Costs

	2013	2012
The average number of employees of the charity was:	8	8
	£	£
The aggregate remuneration and associated costs of the company was:		
Wages & salaries	142,640	206,307
National Insurance costs	11,744	16,311
Pension costs	7,268	6,361
Other insurances costs	104	607
	<u>161,756</u>	<u>229,586</u>

No employee received emoluments in excess of £60,000 during the year (2012 – nil).

Travel and other expense payments of £713 (2012 : £nil) were made to Board members in the year.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Notes to the Accounts
For the Year Ended 31st December 2013

8. Tangible Fixed Assets

	<u>Office Equipment £</u>	<u>Total £</u>
<i>Cost</i>		
At 1st January 2013	25,919	25,919
Additions	-	-
Disposals	-	-
At 31st December 2013	25,919	25,919
<i>Depreciation</i>		
At 1st January 2013	20,248	20,248
Disposals	-	-
Charge for the Year	1,134	1,134
At 31st December 2013	21,382	21,382
<i>Net Book Value</i>		
At 31st December 2013	4,537	4,537
At 31st December 2012	5,671	5,671

9. Debtors and Prepayments

	<u>2013 £</u>	<u>2012 £</u>
Trade debtors	654	995
Accrued income	42,896	49,725
Prepayments	3,868	3,506
Other debtors	9,463	1,450
	56,881	55,676

10. Creditors Falling Due Within One Year

	<u>2013 £</u>	<u>2012 £</u>
Trade creditors	3,374	4,907
Accruals	4,750	4,500
Taxes and social security	4,300	2,316
Other creditors	2,265	459
	14,689	12,182

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Notes to the Accounts
For the Year Ended 31st December 2013

11. Share Capital

	£
Share in issue as at 1st January 2013	3,100
Shares issued during the year	48
Shares cancelled on members leaving	(555)
Shares in issue as at 31st December 2013	2,593

12. General Funds

	Balance at 01/01/13 £	Movement in Resources Incoming £	Outgoing £	Transfers Designated Funds £	Balance at 31/12/13 £
General Fund	60,318	305,594	(217,378)	(48,613)	99,921

13. Designated Funds

	Balance at 01/01/13 £	Movement in Resources Incoming £	Outgoing £	Transfers Unrestricted Funds £	Balance at 31/12/13 £
Co-Power (PPL)	-	50,000	-	-	50,000
Air Pollution Campaigner	-	-	-	18,899	18,899
Communications Officer	-	-	-	5,375	5,375
Membership Recruitment	-	-	-	24,339	24,339
	-	50,000	-	48,613	98,613

Co-Power (PPL) amounts relate to unrestricted funding received from the People's Postcode Lottery which has been designated by the Board towards expanding the charity's work on community energy.

Air Pollution Campaigner amounts relate to gross salary to be paid in the 2014 year end part funded by the unrestricted surplus made in the 2013 year end.

Communications Officer amounts relate to gross salary to be paid in the 2014 year end part funded by the unrestricted surplus made in the 2013 year end.

Membership Recruitment amounts relate to expenses to be incurred in the 2014 year end part funded by the Camel Audio donation received in the 2013 year end.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Notes to the Accounts For the Year Ended 31st December 2013

14. Restricted Funds

	Balance	Movement in Resources		Transfers	Balance
	01/01/13	Incoming	Outgoing		31/12/13
	£	£	£	£	£
Corporate Accountability	5,112	3,492	5,939	-	2,665
Access to Environmental Justice (Esmee Fairbairn)	28,144	-	14,549	-	13,595
Co-Power (EU)	-	18,371	11,832	-	6,539
Co-Power (Scottish Government)	-	5,208	670	-	4,538
Fracking (ISVARA)	-	15,912	14,726	-	1,186
Fracking (Appeals)	-	10,981	938	-	10,043
Climate Jobs	-	2,143	8	-	2,135
Air Pollution	-	2,725	2,389	-	336
	33,256	58,832	51,051	-	41,037

Figures in brackets in either 'balance' column represent expenditures made in advance of agreed grants, or in anticipation of grants being paid.

All restricted funds are funded by grants receivable, and comprise the following :

Corporate Accountability	Funded by from the Isvara Foundation to highlight the role of RBS and Cairn Energy in environmental impacts overseas.
Access to Environmental Justice (Esmee Fairbairn)	Funded by the Esmee Fairbairn Foundation to increase community access to justice in planning and other environmental decision making including investigating and promoting the role of specialist environmental courts and tribunals.
Co-Power (EU)	Funding from the European Commission, co-ordinated by FoE Europe, to overcome barriers to community renewable energy projects and promote best practice.
Co-Power (Scottish Government)	Funding from the Scottish Government to match the contribution from FoE Europe for work to overcome barriers to community renewable energy projects and promote best practice.
Fracking (ISVARA)	Funding from FoE International to work with communities threatened by environmentally damaging unconventional gas projects.
Fracking (Appeals)	Donations from two membership appeals, one designated towards work with communities resisting unconventional gas and fracking, and one designated towards work at the Airth PLI planning inquiry.
Climate Jobs	Funding from the Schiehallion Group to organise a conference about climate jobs.
Air Pollution	Donations from a membership appeal towards work to combat air pollution.

FRIENDS OF THE EARTH (SCOTLAND) LIMITED

Notes to the Accounts For the Year Ended 31st December 2013

15. Analysis of Assets Between Funds

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds £
Fixed assets	4,537	-	-	4,537
Debtors	51,673	-	5,208	56,881
Bank and cash	60,993	98,613	35,829	195,435
Creditors	(14,689)	-	-	(14,689)
	<u>102,514</u>	<u>98,613</u>	<u>41,037</u>	<u>242,164</u>

16. Operating Leases

The company has the following annual commitments under Non-cancellable operating leases expiring:	2013 £	2012 £
Land & Buildings Over five years	<u>22,500</u>	<u>21,447</u>
Other Between the second and fifth years	<u>3,768</u>	<u>3,744</u>