

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

FOUNDATION FOR ENVIRONMENTAL EDUCATION
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Joaquin Arturo Diaz Rios
Laura Hickey
Ian Humphreys, Treasurer
Lesley Jones, Chairwoman and President
Sasha Karajovic
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Petra Lamberha Maria Schut

Company registered number

04752279

Charity registered number

1148274

Registered office

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Company secretary

Daniel Schaffer

Chief executive officer

Daniel Schaffer

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FOUNDATION FOR ENVIRONMENTAL EDUCATION
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Foundation for Environmental Education (the charitable company) for the year ended 31 December 2022. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Charities SORP (FRS 102).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee, incorporated on 2 May 2003 and registered as a charity on 24 July 2012. The company was incorporated under a Memorandum of Association as amended by special resolution dated 8 June 2012 which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

Trustees are usually appointed for a period of two years. Each Trustee will retire at the General Assembly following expiry of the two-year term of office and may (if they so wish) offer themselves for re-election. The President, who is also the chairperson, is elected for a period of four years. A person may not be appointed as a Trustee unless they are a nominated representative of a full member organisation. Care is taken to ensure that the Board of Trustees includes relevant experience to the Foundation's core activities, experience in financial matters, legal and other relevant fields.

c. Organisational structure and decision-making policies

The Board of Trustees meet at least four times a year and oversee finances, the present work, and the future development of the charity. They have regard for the advice of the executive team, to whom the management of the work of the charity and the day-to-day operational decisions have been delegated. The remuneration of staff is approved by the Trustees within annual parameters set by the Trustees. The FEE Secretariat (Head Office) is the administrative office of FEE. The work of the FEE Secretariat follows the FEE Articles of Association, Rules of Procedure and Strategic Plan. The FEE Secretariat reports and receives direction and feedback from the Board of Trustees at four annual board meetings and on an ongoing basis between the FEE President and the FEE CEO and between the FEE programme directors and the specific Board members responsible for each programme.

d. Policies adopted for the induction and training of Trustees

New Trustees are introduced to the work of the charity by the Chairman of the Trustees and the executive team. Trustees are kept informed through regular internal reports (including financial reports) and samples of printed material. All Trustees are encouraged to visit the activities of the charity as well as attend events that the charity organises. On appointment Trustees are informed of their obligation in law as a Trustee of a charity and are encouraged to acquaint themselves with the publications and guidance available from the Charity Commission.

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TRUSTEES' REPORT (CONTINUED)
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Structure, governance and management (continued)

e. Pay policy for key management personnel

Key management personnel remuneration is reviewed annually by the Trustees.

f. Financial risk management

The Trustees recognise that they have overall responsibility for ensuring that they implement an appropriate system for the management of risks, whether financial or otherwise, to which the charity may be exposed. For this reason, the Trustees have charged an executive team with the task of ensuring that internal controls and the exposure to risk is reviewed on a regular basis.

Nevertheless, some risks are worth mentioning as the trustees recognise them as high-level risks that require special monitoring and action. The first is FEE's contractual obligations with its key funders. This risk is derived from FEE's contracts with the funders depending on the good implementation of the national portion of these funded projects by the FEE members. To reduce this risk, FEE has established a payment policy that depends on reporting of progress of project phases on a national level. In addition, FEE advocates for transparency towards its funders and by the members so if problems arise, they could be dealt with early on and with full involvement of the funder. By doing so, FEE reduces misunderstandings and miscommunications and enhances the ability to provide solutions early in the process if issues arise. The trustees believe that the long lasting and continuing support from a large corporate entity such as the Mars Wrigley Foundation is evidence of the success of this approach. With the Brexit agreement the uncertainty is reduced. And based on this agreement FEE is now in a position to manage the fallout. Specially for FEE, Brexit has meant that access to EU funded projects is cut off.

Objectives and activities

a. Policies and objectives

The objects for which the charity is established, as stated in its Articles of Association, are to promote for the benefit of the public, the conservation, protection and improvement of the physical and natural environment; and to advance the education of the public in subjects relating to Sustainable Development and the conservation, protection and improvement of the physical and natural environment.

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Objectives and activities (continued)

b. Strategies for achieving objectives

In June 2021, the FEE General Assembly approved a new ten-year strategy, GAIA 20:30, which makes a commitment to prioritise all the work on empowering climate action, protecting global biodiversity and reducing environmental pollution over the coming years. Many FEE members are adopting GAIA 20:30 into their organisation's own strategies, whilst the implementation of KPIs and actions needed to achieve our goals is underway through all five FEE programmes.

The main goals (and sub-goals) included in the current Strategic Plan are:

EMPOWER CLIMATE ACTION:

- 1) Ensure FEE's policies and programmes meet its environmental goals;
- 2) Increase climate change knowledge to drive impactful action;
- 3) Support actions for climate resiliency;
- 4) Accelerate the transition to climate neutrality;

PROTECT GLOBAL BIODIVERSITY:

- 1) Preserve existing and create new forests / natural areas;
- 2) Promote sustainable management of the coastal zone;
- 3) Combat pollinator and insect loss;
- 4) Raise awareness of and support actions to remove invasive alien species (IAS);

REDUCE ENVIRONMENTAL POLLUTION:

- 1) Reduce litter and waste;
- 2) Promote responsible production and consumption;
- 3) Increase knowledge and take action to reduce invisible pollutants;
- 4) Promote the circular economy model.

Planned developments within the Action Plan of GAIA 20:30 include both actions to be carried at an organisational level (FEE level) and at a programme level. The main actions identified within the Action Plan of GAIA 20:30 are the following:

1) **EDUCATION** - Identify and/or develop, gather and disseminate educational materials and resources about climate change, biodiversity and pollution for members, National Operators and other audiences both within and outside the FEE network.

2) **ADVOCACY** - Gather stories and best practices from members and promote them to FEE's global audiences. Scale-up communication efforts and strengthen FEE's role in the global dialogue about the strategic focal areas. Produce and disseminate an advocacy guide to help members lobby for action at the local and national levels and use FEE's established brand and position to give credibility to members' advocacy efforts.

3) **PROJECTS** - Pursue funding opportunities and partnerships for developing new projects to be implemented by FEE members, aimed at reducing environmental pollution, reversing biodiversity loss, educating about pollution and biodiversity topics and engaging young people with nature. Increase promotion of existing pollution-related projects and showcase FEE's extensive experience working with pollution reduction and education.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

4) **PARTNERSHIPS** - Bring FEE's methodologies and influence to new audiences through collaboration and partnerships. Continue to strengthen FEE's role in the UNFCCC/UNESCO Action for Climate Empowerment (ACE) and strengthen FEE's involvement with youth organisations. Develop relationships to ensure that FEE has a voice in relevant forums that connect tourism and climate change. Present FEE's programmes and our members' interests to players in the tourism industry.

5) **SUPPORT** - Adapt the FEE financial strategy to make contingency funds available to members and National Operators who are impacted by natural disasters caused by climate change, to ensure continuity of the FEE membership and programmes. Develop additional strategies to support members and sites affected by disasters. Pursue funding opportunities and partnerships for developing projects focused on climate change resiliency and adaptation.

6) **ACCOUNTABILITY** - Ensure that organisational policies and events organised by FEE adhere to the FEE Environmental Policy and encourage Member Organisations to apply the policy to their operations and other events they host. Ensure that all of FEE's suppliers and providers adhere to the principles of responsible production, and that FEE itself engages in responsible consumption.

c. Public benefit

The Trustees confirm that in exercising their power and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

Achievements and performance

a. Review of activities

Following the COVID 19 crisis, FEE updated its "Travel Policy & Planning for the FEE Head Office", focusing on the need to reduce travel-based emissions and to condense multiple purposes in the same trip, while still acknowledging that physical interaction between stakeholders is beneficial for the operations. The Board of Directors (Trustees) met physically in 2022 at meetings held in January virtual, (extraordinary), March (virtual), May (physical, in Athens, Greece), June (virtual), October physical, in Copenhagen, (Denmark), and December (virtual). Besides the general matters on the Board agenda, the main issues for discussion were the Net Zero commitment and COP27 opportunities, the establishment of dedicated Working Groups to review FEE's. The Trustees also discussed about the Running Out of Time (ROoT) relay run, and about FEE's approach and participation in global educational developments taking place, e.g., the educational component UN Decade for Ecosystem Restoration.

In addition, the FEE programmes organised National Operator Meetings (NOMs), both physically (Blue Flag in Madeira, Portugal, in October 2022), and virtually (Young Reporters for the Environment and Learning about Forests NOMs in March). Green Key and Eco-Schools did not host a NOM in 2022.

In May 2022, the Foundation for Environmental Education (FEE) signed the Glasgow Declaration for the Decarbonisation of the Tourism Sector, committing (also via its Sustainable Tourism programmes Blue Flag and Green Key) to implement a series of actions to raise awareness about and to reduce the impacts of climate change from tourism.

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Achievements and performance (continued)

Between 30th September and 6th November 2022, the Running Out of Time relay took place, organised by FEE in collaboration with The World Relay and Carbon Copy. FEE being a major partner in the organisation and logistics of the ROoT, the Head Office staff and network have been working on the ROoT starting in March 2022. The relay started in Glasgow (where COP 26 was held) and culminated in Sharm el-Sheikh (where COP 27 would take place). The relay passed through 18 countries and involved schools, tourism establishments and destinations being part of the FEE network. The FEE members have played a major role in the coordination and organisation of logistics for the relay run. A baton containing a request for decision-makers to universalise climate education has been brought to COP 27 and a series of events have been held in connection with the run. About 10000 people participated in the run, around 800.000 children participated in school activities organised as part of the campaign, and over 800.000 people from around the world signed the petition to include Climate Change Education in National curricula.

During COP 27, a delegation from the FEE Head Office had the opportunity to participate in and organise side events to showcase the impacts created by its network, and to illustrate how each of FEE's programmes drives the agenda of climate action. In addition, the message of the ROoT was delivered to the leadership of COP 27.

In response to a series of challenges that the members of FEE in the Global South are facing, the organisation established the FEE Regional African Network (FRAN) in 2021, made up of representatives from member organisations in Mauritius, Morocco, Burundi, Ghana, South Africa, Zanzibar, Uganda, Comoros, Kenya, Rwanda, Tanzania, and Madagascar. The aim of the FRAN is to support capacity-building, share best practices and experiences and increase collaboration and financial resources available among the FEE members in the African region. In 2022, the FRAN held two plenary meetings, agreeing on its Terms of Reference, its general objectives and establishing a Steering Committee.

In December, the CEO of FEE travelled to Montreal, Canada, to attend the COP 15 on Biodiversity. Daniel Schaffer intervened as a speaker at the Nature and Culture Summit (organised by UNESCO) and at the side event "The Partnership platform for ambitious nature actions" (organised by ICLEI, Blue Flag partner).

Across all five programmes, 16 webinars with over 1700 participants were organised and held during 2022, engaging participants in a number of GAIA 20:30 subgoals. In line with FEE's goal of protecting global biodiversity as laid out in its strategy, FEE was named a Supporting Partner of the UN Decade on Ecosystem Restoration for the protection and restoration of ecosystems and biodiversity around the world.

During 2022, FEE, its 5 programmes, and its members have cooperated to organise and deliver the GAIA 20:30 Biodiversity Campaign, encompassing a set of activities targeted at different stakeholders to emphasise the importance of protecting nature. Activities that have been made accessible as part of the campaign included interactive quizzes in multiple languages, FEE Academy courses, Global Action Days for schools, teachers, and for the general public, webinars about biodiversity protection and restoration in the education and tourism sectors, and Best Practices sharing on Social Media. The campaign ran from September 2021 to August 2022, with over 150,000 participants from 73 countries.

In 2022, FEE launched the GAIA Fellowship programme, a leadership programme for youth implementing projects related to 5 FEE programmes. Through the GAIA Fellowship, fellows should be able to have long-term impact, gain practical skills, make a positive change and become leaders in their communities. A total of 11 fellows were accepted, with 10 mentors guiding them in their path.

Furthermore, FEE has engaged with Zestissime!, a marketing communications and PR consultancy firm from Switzerland, to improve its organisational approach to both internal and external communications.

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Achievements and performance (continued)

During 2022, FEE staff and Board members engaged on periodic discussions revolving around three main topics: membership structure and programmes, FEE financial system, and fundraising. The Working Groups have met multiple times, having set their scopes and objectives. The outcome of the Working Groups' efforts will be shared with the members of FEE during the General Assembly in 2023 to involve the members and elicit their input on the matter.

The FEE Ambassador programme has also been presented to the members in 2022. The programme allows FEE members to ask for ambassadors from the FEE network to help them with specific projects or requests and to facilitate therefore capacity-building across the FEE network. Two projects have been approved in 2022 for implementation starting in 2023: one from Rwanda and one from South Africa.

FEE has become part of the PLAN'EAT Consortium, consisting of 24 Partners. The main objective of PLAN'EAT is to foster the transition to Healthy and Sustainable Dietary Behaviour through an in-depth understanding of its underlying factors and drivers and through the design of effective recommendations, tools, and interventions, targeting food system actors. PLAN'EAT aims at implementing an evidence-based, multi-actor, multi-layered and systemic approach at macro (food system), meso (food environment) and micro (individual) levels. The project has been approved and FEE Head Office staff is working together with the Consortium to implement it. Within the project, FEE is responsible for trials with schools and restaurants.

The BioBeo project was also submitted and approved by the European Commission. FEE being an associated partner of the project, its overall aim is to develop and implement an education programme to improve understanding and engagement across society regarding circularity and the bioeconomy.

Coordinated by the UCD School of Biosystems and Food Engineering, BioBeo is delivered by 15 partners across 10 countries.

In 2022, the FEE Board of Directors was pleased to approve **Associate membership** for:

- Qatar, Arab Youth Climate Movement (AYCM), New Associate member
- Bangladesh, Probha Aurora, New associate member

The Board of Directors also approved the upgrading of the following to **Full membership**:

- US Virgin Islands, Virgin Islands Conservation Society, 2023 Full Members
- United Arab Emirates, Environmental Center for Arab Towns (ECAT), 2023 Full Members

Qatar Green Building Council changed name to 'EARTHNA' and switched status to Affiliate member.

Finally, in 2022, the membership of Conservation Efforts for Community Development (CECOD, Uganda) was terminated

a. FEE Academy

In 2022, 1312 users joined FEE Academy, resulting in a total of 2263 users by the end of 2022. Of these users, a majority were from Greece, India, the United Kingdom, Colombia, and South Africa, reflecting the diversity of FEE's global network and the interest in professional development and capacity-building through our programmes and thematic areas.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

In 2022, eleven additional courses were completed. Four of these courses were developed specifically for internal use and training purposes of the FEE Head Office, our members and programme auditors. The GAIA Fellowship course was developed to support the GAIA Fellowship project and is only made available to the selected fellows, while the two auditor courses for Green Key and Blue Flag are used to train and certify international establishment and site auditors. The other seven courses are intended for the general public and for use by our members and their networks. Most can be joined at any time and do not require an enrolment key. During the past year, several courses were also translated into Swahili, Portuguese, Spanish and French with the intention of expanding the number of courses available in multiple languages in 2023.

The courses can be broadly categorized into a) capacity building and training courses developed to support our National Operators and the implementation of the programmes or b) courses that are more general in content and meant to inform and educate the public. These include:

Courses for FEE Members & Programme Implementation

- LEAF for National Operators
- YRE for National Operators
- Eco-Schools Seven Steps – A Project-Based Learning Best Practice
- Green Key Auditor Certification Course*
- Conducting Control Visits at Blue Flag Awarded Sites*

Note: Courses with a * were added in 2022.

Courses for the General Public

- Environmental Journalism: Photography
- Environmental Journalism: Videography*
- Environmental Journalism: Writing*
- GAIA 20:30 Biodiversity Course*
- GAIA 20:30 Circular Economy Course (previously Strategies to Advance Circular Economy)
- GAIA 20:30 Pollution Course*
- Getting Ready for Green Flag
- Introduction to Environmental Literacy*
- Introduction to Green Key
- Learning & Teaching about SDGs*
- Outdoor Education: Using Nature as a Classroom*
- Understanding Environmental Education and Education for Sustainable Development

Other Courses

- GAIA Fellowship Course*
- Child Safeguarding Survey*

Note: Courses with a * were added in 2022.

Upcoming Courses

In 2023, the following courses are expected to be completed and launched:

- Climate Change Education: From Knowledge to Action (Developed by FEE's partner the Office for Climate Education)
- YRE for Teachers
- Introduction to Blue Flag for National Operators

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

b. Blue Flag

In 2022, Blue Flag held two international juries for the Northern and the Southern hemispheres. Blue Flag awarded 4,216 beaches, 734 marinas and 116 boats for a total of 5,066 sites in 50 countries. That is respectively +171 beaches, +27 marinas and +37 boats compared to 2021. Argentina received its first Blue Flag awards, opening new regional areas.

Poralu Marine and its "The Serial Cleaners" product line started a partnership with Blue Flag in 2022, sponsored the programme on one side with a small financial amount, and committing to partly finance the Blue Flag application administration fees of their customers if they decide to apply for the Blue Flag award for the first time. FEE, with a primary focus on the Blue Flag programme has also signed an MoU with ICLEI and the CitiesWithNature initiative, a global platform to strengthen collective action to mainstream nature into cities and surrounding regions.

As COVID-19 regulations relaxed, the Northern Hemisphere International Jury met physically in Copenhagen, and it was a success. Blue Flag sites opened for their season, striving to ensure public health measures at their sites.

In 2022, the Blue Flag programme held a physical NOM in Madeira, Portugal, between 13 October and 17 October. During the NOM, the process of the criteria revision has been shared with the National Operators, who have also expressed their interest in one or more of the Working Parties that will look into the criteria. The Blue Flag programme was also represented at the COP 27 in Sharm el-Sheikh and at the COP 15 CBD in Montreal, as part of panel discussions on climate change and biodiversity. During the COP 15 CBD, Blue Flag announced that a representative from ICLEI agreed to sit in the International Jury of the Blue Flag programme, representing the perspective of cities, regions and local authorities.

Lastly, the Blue Flag programme took part in European Project "Living Ports" together with its partner ECONcrete, with its Spanish member ADEAC producing educational resources to raise the awareness of the local community in Vigo, regarding the benefits of blue infrastructure to recruit biodiversity in the site's waterfront.

c. Green Key

With around 3,700 establishments in 60 countries by the end of 2022, the Green Key programme continued its position as a leading certification programme for hotels and other tourism establishments. The first Green Key certificate was received by an establishment in Madagascar, and two establishments in Trinidad & Tobago were the first to receive the Green Key certificate in the English-Speaking Caribbean.

In 2022, Green Key signed a cooperation agreement with the corporate partner Reza Hygiene. The programme also renewed its cooperation agreement with the corporate partners Werner-Mertz and Ecolab. The three companies support Green Key's efforts on reducing pollution, especially related to the use of cleaning products. Lastly, Accor hotels and Aurinkomatkat (Finnish tour operator) signed new cooperation agreements with Green Key, while the BWH Hotel Group renewed its existing agreement with the programme.

In 2022, Green Key joined the Hotel Sustainability Basics initiative, "a globally recognised and coordinated set of sustainability indicators that all hotels should implement as a minimum". In particular, Green Key International is one of the selected verifiers of the Hotel Sustainability Basics.

After the successful collaboration with GIZ in 2021, Green Key signed a new agreement with GIZ in 2022 for the development of sustainable tourism in Cambodia's Siem Reap region. The project will be in force from 2022-2025 and include components related to FEE membership, Green Key and Eco-Schools.

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Achievements and performance (continued)

As part of FEE's GAIA 20:30, the Green Key programme completed a comprehensive revision of their criteria to ensure their alignment with the strategic goals. Green Key's new standards for 2022-2025 have been recognised by the Global Sustainable Tourism Council and have now been in force since 1 January 2022.

d. Eco-Schools

In 2022, over 1 million teachers and more than 20 million students participated in the Eco-Schools programme around the world. The programme was implemented in over 48,700 schools in 73 countries by FEE members, including two new countries: New Zealand and Rwanda. The programme was also implemented in International Schools in 24 countries where FEE does not yet have a member organisation.

FEE EcoCampus saw a good growth in terms of numbers particularly from Portugal. Over 140 campuses are now registered with FEE EcoCampus.

Within FEE, the Litter Less Campaign is jointly run by the YRE and Eco-Schools programmes. In Eco-Schools, teachers and students develop action plans according to the Seven Steps framework to improve their recycling practices and to reduce the amount of waste and litter produced in their school and local community.

Since 2016, the Eco-Schools programme has been running the Alcoa W5 project with the support of the Alcoa Foundation. Through the Seven Steps framework, schools work on one or more of the five project themes: waste, water, watts (energy), wildlife (biodiversity), and warming (climate change). The W5 project develops environmental literacy among both students and teachers, as well as promotes Green STEM and the Sustainable Development Goals.

In 2022, a new phase of the Alcoa W5 project started in US and Norway, running for one year (until August 2023). In addition, in 2022 stories from schools in Alcoa W5 have been shared, covering the three pillars of GAIA 20:30.

The Eco-Schools project on advancing circular economy, E-SPACE, was recognised by Pratt & Whitney's E-STEM Awards. The award will help scale up the project in eight countries, including translation and adaptation of learning materials.

In collaboration with the Office for Climate Education (OCE), an online course for teachers is being developed and is expected to be launched on FEE Academy in April 2023.

Eco-Schools has been involved in the EU Bauhaus, and particularly in the NEB-lab project, capitalising on five eco-renovation educational buildings projects that are currently in progress. By building on the concept of Open Schooling, the selected pilot sites will develop concrete and replicable climate action plans, raising citizen awareness activities to facilitate social innovation, promote education and training for sustainability. In this framework, NEB-LAB will provide a Roadmap to zero-energy and energy positive educational buildings and will help lead the way to a fundamental shift from buildings as consumers of energy to buildings as producers of energy.

In 2022, Eco-Schools was part of the panel of the European Youth Climate Adaptation Dialogue in Bonn (SB54 conference) organised by the Global Center on Adaptation. As part of the dialogue, the importance of teacher training was highlighted.

In September 2022, Eco-Schools has also joined an EU-funded project called PLAN'EAT. It is a 4-year project with 24 partners from 11 EU countries (Ireland, Belgium, Germany, France, Spain, Italy, Greece, Hungary, Poland Sweden, Netherlands), which aims at transforming food systems and food environments towards healthy and sustainable dietary behaviour.

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Achievements and performance (continued)

e. Young Reporters for the Environment

In 2022, the Young Reporters for the Environment programme reached over 4.9 million people and engaged over 336,000 Young Reporters in 43 countries around the world. With the support of close to 28,000 teachers, these Young Reporters addressed a wide range of environmental issues in 2022, from highlighting the effects of pollution to showcasing efforts to protect native species.

The YRE National Operators Meeting took place virtually between 1 - 3 March 2022.

In 2022, the national and international YRE Competitions focused on FEE's three strategic goals. A total of 22,764 submissions were collected from students (15% increase with respect to 2021) in 7,146 schools around the world (62% increase with respect to 2021). International collaboration between students in different countries was positively received, with 1372 participants entering in the International Collaboration category (171% increase with respect to 2021).

YRE was also present at a number of international conferences in 2022, including:

- COP27 – November, in Sharm el-Sheikh;
- UN Ocean Conference 2022 - June, in Lisbon, Portugal
- International Conference on Sustainability Education 2022 – September, New Delhi, India
- Collision Conference 2022 - June, Toronto, Canada
- Jota-Joti for scouts – July, Roskilde, Denmark

The YRE has increased the partnership activities especially with the UNESCO ASPnet and World Organization of the Scout Movement.

In 2022, the Litter Less Campaign reached Phase V, with an audience of more than 1,454,635 people. 290,442 students in 3054 schools participated in the LLC through Eco-Schools and YRE, including scouts and UNESCO ASPnet schools. In the YRE Competition. The Litter Less Campaign continues to be a successful project with the generous support of the Mars Wrigley Foundation in 2023.

In 2022, six new international schools were awarded with a Green Flag. Two international schools from Austria, one from Brunei, one from Kazakhstan, and one from the Philippines. After the closure of the annual registration window on January 31st, 2023, twelve new International Schools have registered to join FEE's ESD programmes. With the new registrations, there are currently over 60 international schools registered with FEE's ESD programmes.

f. Learning About Forests

In 2022, the LEAF programme was implemented in over 3,830 schools across 27 countries. 694,600 students and 20,798 teachers participated in programme activities, including planting over 38,780 trees worldwide.

The LEAF NOM in 2022 took place online from 29-31st of March.

At the international level, the LEAF programme coordinated the GAIA 20:30 Biodiversity Campaign, developing a set of actions (Online Biodiversity Quiz, Lesson Plan & Best Practice Competitions, Spotting Nature Challenge and Global Action Days 2022). The 4 Winning Biodiversity Lesson Plans and 5 Biodiversity Best Practices from schools have been edited and disseminated. The lesson plans have been included in an online faculty toolkit for infusing the SDGs across the curriculum made by York University, while the Biodiversity Best Practices were presented in a workshop for teachers at the eTwinning Annual Conference 2022.

In 2022, a MoU between FEE and the Rainforest Partnership was signed, allowing FEE to become a World Rainforest Day content partner through the LEAF programme.

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Achievements and performance (continued)

LEAF was also present at a number of international conferences in 2022, including:

- COP 15 CBD in Montreal, Canada;
- UNESCO World Conference on ESD.
- eTwinning Annual Conference 2022
- 4th International Conference on Sustainability Education

In addition, in 2022, LEAF was selected for the second time in a row by HundrED as one of the 100 inspiring innovations that are changing the face of education in a post COVID world. The LEAF innovation is featured in the HundrED Global Collection 2022. Sirpa Kärkkäinen, LEAF ISC member and National Operator of the LEAF programme in Finland, will attend the physical summit and represent LEAF Global.

In November 2022, LEAF has also joined an EU-funded project called BioBeo. It is a 2-year project with 15 partners from 10 EU countries (Ireland, Belgium, Austria, Estonia, Germany, Greece, The Netherlands, Poland, Romania, and the UK), which aims to introduce new thinking and approaches in education to the circular economy across Europe.

Lastly, the Uforest project, researching innovative Urban Forestry initiatives across Europe, has included LEAF in its selection of case studies. The Uforest team has selected and analysed some of the most interesting Urban Forestry projects in Europe, aiming to illustrate real practices and inspire others to start greening their cities.

g. Global Forest Fund

2022 saw FEE's member organisation in Kenya, the Kenya Organization for Environmental Education (KOE), successfully continue their Global Forest Fund (GFF) project 'Tree Planting as a Pathway to Green Growth and Sustainability'. Students and teachers were also educated on the benefits of trees, forestry practices such as grafting and composting, and were involved in activities such as irrigation of the planted trees and monitoring.

b. Fundraising activities and income generation

Summary of Financial Performance:

Total fund balance on 31 December 2022 was €1,277,791, comprised of:

€1,128,491 Unrestricted funds

€149,300 Restricted funds

FEE does not have any third-party fundraisers acting on its behalf and has not received any complaints about its fundraising activity over the last year.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The Trustees' aim is to establish unrestricted reserves amounting to 6 months of operating costs however, the Trustees are also committed to the continuing growth and development of the charity and therefore it is recognised that reserves are also required to deliver this objective and as a result, it may take some time to achieve the target level of reserves.

The charity's free reserves total €1,045,469 (2021: €975,943). Free reserves allocated for cover for operating costs on the 31 December 2022 amounted to €500,000 (with the remainder allocated for growth). This is about 70% of the full required amount and FEE aims to continue to increase the reserve funds whenever possible towards the 6 months target. This allocation is generally done based on recommendations from the GA on prioritization of use of funds.

c. Investments policy

The Trustees have a policy of placing funds into short-term cash deposits, which offer an acceptable level of risk for the charity.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

d. Summary of financial performance

The FEE Statutory Accounts 2022 continued the consolidated financial report including all of FEE's international activities with the general administration, all programmes and all projects being part of the financial reporting in the accounts.

The following comments relate to the management accounts and budget for 2022:

Income and Expenditure accounts

- a. The overall income for the year is €16,176 higher than budgeted. The main reason for this is due to the reduction of bad debtors over the year.
- b. Wages and salary costs are €155,000 lower than budget. This is mainly due to staffing changes during the year.
- c. Travel and Meetings are €29,000 lower than budgeted due to FEE minimising their travel needs but more so, due to the fact, that all educational programme NOM's had been delayed and now deferred to 2023.
- d. PR and Marketing have not had a significant change compared to the budgeted amount.
- e. Grant expenses are €82,000 higher than budgeted due to the project delays carried over from 2021, in which were paid in 2022.
- g. The overall net income for the year is €23,485 lower than budgeted. The main reason for this is due to timing of project payments that were delayed in 2021 due to covid restrictions and brought forward to 2022. There was also an increase in allocated designated funds to ensure that FEE could provide financial support to the educational NOMs to be held in 2023 as well as additional funds to support office renovation expenses that were higher than previously budgeted.

Balance sheet

- a. Debtors at the end of 2022 include unpaid fees/levies from member organisations. The value of the individual receivables have been evaluated and accounted for.
- b. The cash in bank at year-end amount to €1,294,258 and are all placed in accounts in Danske Bank affiliates.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for future periods

During the coming years FEE will need to increasingly implement its ten-year GAIA 20:30 strategy focusing on Climate Change, Loss of Biodiversity and Environmental Pollution as the main themes for its work. FEE plans to execute this strategy on a four-year cycle that will allow for measurement, evaluation and change when needed. All FEE programmes follow focused two-year action plans driving the strategy implementation and measure the impact of these actions at all levels of the programmes engagement. FEE will report annually to its members on the progress it has made based on the KPIs it has set to measure this impact. FEE will continue to develop materials, projects and partnerships aimed at increasing the strategy impact.

FEE continues to develop its capacity to apply and lead large scale governmental and institutional projects like the EU Horizon 2020 and UK Aid calls. By doing so, FEE can increase its impact and position while incrementing and diversifying its sources of funding to do so.

The next FEE General Assembly will take place in 2023. It will be jointly hosted by FEE's members in the Netherlands and Belgium. In 2022, FEE will continue the work on the development of the tools for the evaluation of the actions taken in GAIA 20:30. During the General Assembly, the Working Groups of FEE HO and BoD will engage the members in discussions about some of the questions that were brought up during the WG meetings, particularly regarding Membership Structure and Programmes and Financial System.

After the invitation by the UN Decade Secretariat to co-lead the UN Decade Education Challenge to embed ecosystem restoration into formal and informal education systems globally by 2030. FEE is now co-leading the UN Decade Educational Challenge together with UNESCO and NAAEE (North American Association for Environmental Education). Additionally, FEE is participating in the GEP (Greening of Education Partnership), led by UNESCO, and making sure that FEE's educational programmes are in the best position possible to be utilised as part of the recommendations of the GEP.

In the coming months, FEE will make sure to proceed with the development of a tool for the online assessment of FEE's educational programmes, and to be able to look at the impact of the programmes at the national level, so that FEE can aggregate the data to evaluate the global impact of its programmes.

FEE intends to look at how to develop our tourism-based programmes to make sure that we adhere to our commitment to the Glasgow Declaration. Work with our partners within the tourism industry is underway to make sure that the sustainable tourism is developed in an inclusive and achievable fashion.

FEE will continue during 2023 to apply for a number of EU-funded projects and focus both on education and on coastal development, forwarding the GAIA 20:30 strategy and its objectives as part of the planning and implementation of these projects.

During 2023, the educational programmes of FEE will have their first physical educational NOM after 3 years, in Morocco, bringing National Operators together to discuss relevant developments in the programmes and in the implementation of GAIA 20:30, to share plans and opportunities for the future, and to favour internal networking.

In 2023, the staff of FEE Head Office will continue to participate in international Conferences, such as COP 28 on Climate Change, the World Marina Conference, and many more, so that the experiences and best practices from the network, as well as the agenda of GAIA 20:30 can be brought to the attention of local, regional, national and international decision-makers.

Lastly, FEE will continue in its effort to build solid and valuable partnerships to synergise with other corporate and institutional organisations and increase the impact according to FEE's GAIA 20:30 strategy.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 Companies Act 2006. 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Lesley Jones, Chairwoman and President

Date: 22.05.2023

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FOUNDATION FOR ENVIRONMENTAL EDUCATION

Opinion

We have audited the financial statements of Foundation for Environmental Education (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 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 requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FOUNDATION FOR ENVIRONMENTAL
EDUCATION (CONTINUED)**

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, 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 Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FOUNDATION FOR ENVIRONMENTAL EDUCATION (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Due to the field in which the charitable company operates, we identified the areas most likely to have a direct material impact on the financial statements as compliance with the UK accounting standards, the Companies Act 2006 and the Charities Act 2011. In addition, we considered the provisions of other laws and regulations which, whilst not having a direct impact on the financial statements, are fundamental to the charitable company's ability to operate including Employment law, and GDPR.

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- Enquiries with management about any knowledge or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing Board minutes;
- Reviewing transactions with countries on Financial Action Task Force listing and enquiring with management about due diligence procedures and controls in place;
- Reviewing financial statements disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgement made by management in their significant accounting estimates, in particular in relation to provision for bad debts; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FOUNDATION FOR ENVIRONMENTAL
EDUCATION (CONTINUED)**

There are inherent limitations in our audit procedures described above. The more removed that laws or regulations are from financial transactions, the less likely it is that we would be aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations

to enquiry of the Trustees and management and the inspection Of regulatory and legal correspondence, if any.

Material misstatement that arises due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Giles Kerkham FCA DChA (Senior statutory auditor)

for and on behalf of

Larking Gowen LLP

Chartered Accountants

Statutory Auditors

First Floor Prospect House

Rouen Road

Norwich

NR1 1RE

Date: 6 June 2023

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Income from:					
Charitable activities	3	1,202,592	552,584	1,755,176	1,796,013
Total income		1,202,592	552,584	1,755,176	1,796,013
Expenditure on:					
Charitable activities		1,125,134	646,527	1,771,661	1,679,111
Total expenditure		1,125,134	646,527	1,771,661	1,679,111
Net income/(expenditure)		77,458	(93,943)	(16,485)	116,902
Transfers between funds	11	(16,118)	16,118	-	-
Net movement in funds		61,340	(77,825)	(16,485)	116,902
Reconciliation of funds:					
Total funds brought forward		1,067,151	227,125	1,294,276	1,177,374
Net movement in funds		61,340	(77,825)	(16,485)	116,902
Total funds carried forward		1,128,491	149,300	1,277,791	1,294,276

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 24 to 40 form part of these financial statements.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)
REGISTERED NUMBER: 04752279

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 €	2021 €
Fixed assets			
Intangible assets	8	83,022	91,208
		<u>83,022</u>	<u>91,208</u>
Current assets			
Debtors	9	309,217	232,203
Cash at bank and in hand		1,294,258	1,365,810
		<u>1,603,475</u>	<u>1,598,013</u>
Creditors: amounts falling due within one year	10	(408,706)	(394,945)
Net current assets		<u>1,194,769</u>	<u>1,203,068</u>
Total net assets		<u><u>1,277,791</u></u>	<u><u>1,294,276</u></u>
Charity funds			
Restricted funds	11	149,300	227,125
Unrestricted funds	11	1,128,491	1,067,151
Total funds		<u><u>1,277,791</u></u>	<u><u>1,294,276</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Lesley Jones, Chairwoman and President

Date: 22.05.2023

The notes on pages 24 to 40 form part of these financial statements.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 €	2021 €
Cash flows from operating activities			
Net cash used in operating activities	13	(58,236)	119,519
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of intangible assets		(13,316)	-
		<hr/>	<hr/>
Net cash (used in)/provided by investing activities		(13,316)	-
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		(71,552)	119,519
Cash and cash equivalents at the beginning of the year		1,365,810	1,246,291
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	14	1,294,258	1,365,810
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 24 to 40 form part of these financial statements

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The charitable company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The address of the registered office is 74 The Close, Norwich, Norfolk NR1 4DR and the head office is Scandiagade 13, DK-2450 Copenhagen SV, Denmark.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Foundation for Environmental Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the ongoing financial uncertainty of increasing inflation and the threat of recession. The level of unrestricted reserves and possible financial savings means that the charity is in a good position to withstand the impact in the short-term. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The Trustees consider that the budgeted income and expenditure is sufficient with the level of unrestricted reserves for FEE to be able to meet its liabilities as they fall due. For this reason the Trustees consider it appropriate for the financial statements to continue being prepared on a going concern basis.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The main source of income relates to membership fees and programme levies charged to FEE member organisations as well as from co-operation agreements with corporate partners (mainly Wrigley Foundation) providing funding for specific projects. These are recognised when FEE has entitlement to the income.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

2.5 Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

2.6 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.7 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into euros at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into euros at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.8 Presentational Currency

These financial statements are presented in Euros, which is the local currency. The sterling Euro exchange rate as at 31 December 2022 as €1.127 and as at 31 December 2021 was €1.191.

2.9 Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.10 Intangible assets and amortisation

Intangible assets costing €5000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses. The intangible fixed assets relates to the capitalisation of the website.

Amortisation is provided on the following bases:

Trademarks	- 10 % straight line
Database	- 20 % straight line
Website	- 20 % straight line

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.14 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Income from charitable activities

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
Fees and Other income	392,880	-	392,880
Blue Flag	269,121	-	269,121
Eco-Schools	194,432	57,637	252,069
YRE	28,762	473,822	502,584
LEAF	10,000	16,829	26,829
Green Key	307,397	4,296	311,693
Total 2022	1,202,592	552,584	1,755,176

	<i>Unrestricted funds 2021 €</i>	<i>Restricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Fees & Other income	419,362	-	419,362
Blue Flag	242,228	-	242,228
Eco-Schools	210,366	135,419	345,785
YRE	30,756	516,832	547,588
LEAF	16,443	-	16,443
Green Key	224,607	-	224,607
<i>Total 2021</i>	<i>1,143,762</i>	<i>652,251</i>	<i>1,796,013</i>

FOUNDATION FOR ENVIRONMENTAL EDUCATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Analysis of expenditure by activities

	Activities 2022 €	Governance costs 2022 €	Total funds 2022 €
Meetings & Other Administration Costs	520,477	-	520,477
Blue Flag	159,607	-	159,607
Eco-Schools	214,490	-	214,490
YRE	532,461	-	532,461
LEAF	88,021	-	88,021
Green Key	215,763	-	215,763
Professional fees	-	40,842	40,842
	<u>1,730,819</u>	<u>40,842</u>	<u>1,771,661</u>

Meetings & other administration costs and professional fees are support costs in relation to the charitable activities.

	Activities 2021 €	Governance costs 2021 €	Total funds 2021 €
Meetings & Other Administration Costs	376,865	-	376,865
Blue Flag	156,195	-	156,195
Eco-Schools	283,185	-	283,185
YRE	563,306	-	563,306
LEAF	65,024	-	65,024
Green Key	216,241	-	216,241
Professional fees	-	18,295	18,295
	<u>1,660,816</u>	<u>18,295</u>	<u>1,679,111</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Meetings & Other Admin Costs 2022 €	Blue Flag 2022 €	Eco- Schools 2022 €	YRE 2022 €	LEAF 2022 €
Staff costs	374,085	99,431	103,659	169,496	51,022
Amortisation	3,128	-	-	-	-
Travel and admin expenses	140,889	44,785	71,413	322,037	31,991
Loss/(gain) on foreign exchange	(33,525)	-	-	-	-
PR materials	24,933	15,391	36,958	40,928	5,008
Bad debt write off	10,967	-	2,460	-	-
Total 2022	520,477	159,607	214,490	532,461	88,021

	Green Key 2022 €	Total funds 2022 €
Staff costs	133,179	930,872
Amortisation	6,383	9,511
Travel and admin expenses	44,878	655,993
Loss/(gain) on foreign exchange	-	(33,525)
PR materials	31,323	154,541
Bad debt write off	-	13,427
Total 2022	215,763	1,730,819

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4. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Meetings & Other Admin Costs 2021 €</i>	<i>Blue Flag 2021 €</i>	<i>Eco-Schools 2021 €</i>	<i>YRE 2021 €</i>	<i>LEAF 2021 €</i>
Staff costs	287,875	129,412	155,317	174,507	42,470
Travel and admin expenses	70,684	20,530	108,706	354,861	19,031
PR materials	17,798	6,253	17,362	33,938	3,523
Amoritisation	14,880	-	-	-	-
Loss/(gain) on foreign exchange	(18,134)	-	-	-	-
Bad debt write off	3,762	-	1,800	-	-
<i>Total 2021</i>	<u>376,865</u>	<u>156,195</u>	<u>283,185</u>	<u>563,306</u>	<u>65,024</u>

	<i>Green Key 2021 €</i>	<i>Total funds 2021 €</i>
Staff costs	153,377	942,958
Travel and admin expenses	35,597	609,409
PR materials	13,384	92,258
Amoritisation	6,383	21,263
Loss/(gain) on foreign exchange	-	(18,134)
Bad debt written off	7,500	13,062
<i>Total 2021</i>	<u>216,241</u>	<u>1,660,816</u>

5. Auditors' remuneration

	2022 €	2021 €
Fees payable to the charitable company's auditor for the audit of the charitable company's annual accounts	<u>12,750</u>	<u>12,850</u>

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6. Staff costs

	2022 €	<i>2021</i> €
Wages and salaries	817,426	856,463
Social security costs	6,454	6,594
Contribution to defined contribution pension schemes	106,992	79,901
	<u>930,872</u>	<u>942,958</u>

The average number of persons employed by the charitable company during the year was as follows:

	2022 No.	<i>2021</i> No.
	15	15

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2022 No.	<i>2021</i> No.
In the band €71,000 - €82,000	2	-
In the band €106,001 - €118,000	1	1

The bands detailed above are the Euro equivalent to the Sterling band disclosures as required in the SORP.

The fluctuation in the number of employees receiving employee benefits in excess of €71,000 (2021: €70,000) is due to movements in the value of the exchange rate. There have been no significant staff changes during the year.

Key Management personnel have aggregate remuneration of €545,844 (2021: €569,056).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - €NIL).

During the year ended 31 December 2022, no Trustee expenses have been reimbursed (2021 - €NIL).

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8. Intangible assets

	Website €	Trademarks €	Database €	Total €
Cost				
At 1 January 2022	141,669	119,910	31,915	293,494
Additions	13,316	-	-	13,316
At 31 December 2022	154,985	119,910	31,915	306,810
Amortisation				
At 1 January 2022	139,649	44,712	17,925	202,286
Charge for the year	3,128	11,991	6,383	21,502
At 31 December 2022	142,777	56,703	24,308	223,788
Net book value				
At 31 December 2022	12,208	63,207	7,607	83,022
At 31 December 2021	2,020	75,198	13,990	91,208

9. Debtors

	2022 €	2021 €
Due within one year		
Trade debtors	252,929	202,091
Other debtors	31,206	30,112
Grants receivable	25,082	-
	309,217	232,203

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NOTES TO THE FINANCIAL STATEMENTS
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10. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	€	€
Trade creditors	66,280	<i>86,537</i>
Other taxation and social security	-	<i>62,121</i>
Other creditors	102,680	<i>83,102</i>
Accruals and deferred income	239,746	<i>163,185</i>
	408,706	<i>394,945</i>
	2022	<i>2021</i>
	€	€
Deferred income at 1 January 2022	150,355	<i>156,905</i>
Resources deferred during the year	153,615	<i>150,355</i>
Amounts released from previous periods	(150,355)	<i>(156,905)</i>
	153,615	<i>150,355</i>

Deferred income relates to levies invoiced in advance for 2023 Eco-School projects.

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**NOTES TO THE FINANCIAL STATEMENTS
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11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2022 €
Unrestricted funds					
General Funds	1,067,151	1,202,592	(1,125,134)	(16,118)	1,128,491
Restricted funds					
Alcoa (Phase 5)	-	50,075	(23,314)	-	26,761
Alcoa (Phase 3)	47,081	-	(47,081)	-	-
Wrigley (Phase 5)	-	473,822	(414,950)	-	58,872
Wrigley (Phase 4)	43,918	-	(43,918)	-	-
Wrigley (Transition)	72,476	-	(72,476)	-	-
Toyota Y5	29,917	-	(29,917)	-	-
Global Forest	12,534	16,829	-	16,451	45,814
W30 Dev GFF	18,590	-	(1,400)	-	17,190
Lucart	333	-	-	(333)	-
Earth Action Hub	2,276	-	(2,276)	-	-
GIZ Project 22-25	-	4,296	(3,633)	-	663
PlanEat	-	7,562	(7,562)	-	-
	227,125	552,584	(646,527)	16,118	149,300
Total of funds	1,294,276	1,755,176	(1,771,661)	-	1,277,791

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Statement of funds (continued)

Restricted Funds

The Litter Less campaign is being implemented through the Young Reporters for the Environment (YRE) and Eco Schools programs, run by the Foundation for Environmental Education and funded by **Wrigley Company Foundation**. The campaign and the programme are open to students aged 11 to 21 who act as 'journalists' investigating the problem of litter and reporting in their community via print, photography or video.

Global Forest Fund minimises effects of CO2 emissions by planting trees.

Alcoa Fund new environmental literacy initiative programme started in 2016 to educate children about environmental issues through science, technology, engineering and math skills.

The Wrigley 30 year anniversary grant (W30) funds internal capacity building and development in regards to communication (Comms), development and promotion of the Global Forest Fund (Dev GFF) and the establishment of a regional African network by supporting African countries (SAC).

Earth Action Hub is to deliver the digital Conference Earth Action Hub and create a permanent content platform.

ESpace - STEM is to develop and test a methodology to promote a circular economy in schools through the Eco-Schools Seven Steps. The program was piloted in Slovenia and Latvia with success and the grant will be used to support eight developing countries in South America, Africa and Asia with small financial grant and to develop resources in additional languages French, Spanish and Arabic.

GIZ Project 22-25 is to improve the Competitiveness of National Enterprises in Cambodia by promoting the tourism sector's recovery following COVID and integrating sustainable practices as part of the rebuild.

The transfer from the Lucart fund to general funds is as a reflects application of funds in the prior period.

€16,451 has been contributed from general funds to the Global Forest Fund for offsetting CO2 emissions.

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**NOTES TO THE FINANCIAL STATEMENTS
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11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Transfers in/out €</i>	<i>Balance at 31 December 2021 €</i>
Unrestricted funds					
General Funds	853,375	1,143,762	(929,763)	(223)	1,067,151
Restricted funds					
Alcoa (Phase 3)	6,340	127,062	(86,321)	-	47,081
Wrigley (Phase 4)	199,407	296,604	(452,093)	-	43,918
Wrigley (Transition)	-	220,228	(147,752)	-	72,476
Toyota Y5	36,898	-	(6,981)	-	29,917
Global Forest	20,381	-	(7,847)	-	12,534
W30 Dev GFF	18,590	-	-	-	18,590
Lucart	36,295	-	(35,962)	-	333
Children4Children	3,984	1,357	(5,538)	197	-
NAEE Changemaker	2,104	-	(2,130)	26	-
Earth Action Hub	-	7,000	(4,724)	-	2,276
	323,999	652,251	(749,348)	223	227,125
Total of funds	1,177,374	1,796,013	(1,679,111)	-	1,294,276

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
Intangible fixed assets	83,022	-	83,022
Current assets	1,454,175	149,300	1,603,475
Creditors due within one year	(408,706)	-	(408,706)
Total	1,128,491	149,300	1,277,791

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 €</i>	<i>Restricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Intangible fixed assets	91,208	-	91,208
Current assets	1,364,888	233,125	1,598,013
Creditors due within one year	(388,945)	(6,000)	(394,945)
Total	1,067,151	227,125	1,294,276

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 €	2021 €
Net income/expenditure for the year (as per Statement of Financial Activities)	(16,485)	116,902
Adjustments for:		
Amortisation charges	21,502	21,263
Decrease/(increase) in debtors	(77,014)	63,997
Increase/(decrease) in creditors	13,761	(82,643)
Net cash provided by/(used in) operating activities	(58,236)	119,519

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Analysis of cash and cash equivalents

	2022 €	2021 €
Cash in hand	1,294,258	1,365,810
Total cash and cash equivalents	1,294,258	1,365,810

15. Analysis of changes in net debt

	At 1 January 2022 €	Cash flows €	At 31 December 2022 €
Cash at bank and in hand	1,365,810	(71,552)	1,294,258
	1,365,810	(71,552)	1,294,258

16. Pension commitments

The charitable company a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The pension cost charge represents contributions payable by the charitable company to the fund and amounted to €117,659 (2021: €117,659).

17. Operating lease commitments

At 31 December 2022 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 €	2021 €
Not later than 1 year	72,189	80,645

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NOTES TO THE FINANCIAL STATEMENTS
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18. Related party transactions

The Trustees represent other organisations who are also members of FEE and pay membership fees along with other members. Any transactions between FEE and member organisations in which Trustees have an interest are subject to normal commercial terms.

During the year, 5 Trustees received reimbursement for travel expenses to and from committee meetings and in connection with the business of the charity totalling €9,815 (2021: €83). Further costs of trustee travel and subsistence for attendance at member meetings and conferences were paid by the charity on the same basis as any other members attending.

No trustees received any remuneration (2021: €Nil).

FEE rents its head office from the Danish Outdoor Council which is a member organisation of FEE. Total rent for the year was €85,804 (2021: €83,630).