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**INCLUSION INTERNATIONAL**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

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**INCLUSION INTERNATIONAL**  
**(A company limited by guarantee)**

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**INCLUSION INTERNATIONAL**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2011**

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<b>Trustees</b>	Mr K Lachwitz Ms D Richler Mr T J Gadd Mr R Jones
<b>Company registered number</b>	05072000
<b>Charity registered number</b>	1106715
<b>Registered office</b>	University of East London 4 - 6 University Way London E16 2RD
<b>Company secretary</b>	Mr R Jones
<b>Auditors</b>	Peters Elworthy & Moore Chartered Accountants Statutory Auditors Salisbury House Station Road Cambridge CB1 2LA
<b>Bankers</b>	NatWest Bank PLC Hornchurch Essex RM12 4DF

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**INCLUSION INTERNATIONAL**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

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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 Inclusion International (the company) for the year ended 31 December 2011. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **a. Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 12 March 2004. The Council approved updated Articles of Association on 1 December 2011. The company is a registered charity number 1106715.

The membership of Inclusion International is as follows:

Companies Act Members (as defined by the Companies Act) are the Council of Inclusion International for the period they hold office.

Full Member National Societies are voluntary non government organisations of parents and friends of persons with intellectual disability or an organisation of people with intellectual disability themselves operating at a national level. To qualify for membership they must be concerned with all phases of the welfare of persons with intellectual disability and the promotion of a wide range of services, not limited in scope to a single or special service interest. (Full Members having voting rights at the General Assembly of Inclusion International).

Affiliated Member Organisations – An organisation with an interest in the affairs of persons with intellectual disability which does not meet all of the requirements for full membership (Affiliates have no voting rights).

Associate Member Organisations – Federations of national societies, international or regional organisations or voluntary national professional organisations concerned in whole or in part with the welfare of persons with intellectual disability (Associates have no voting rights).

### **b. Trustees, organisational structure, governance and management**

The following trustees served during the year:

Ms Diane Richler, Past President  
Mr Klaus Lachwitz, President  
Mr Ralph Jones, Secretary General  
Mr Tim Gadd, Treasurer

The current trustees are the elected members and are all experienced trustees of other organisations.

The trustees are elected by the General Assembly of the member organisations, and following the election of new trustees, a period of induction is arranged with existing trustees and staff in London.

The trustees meet at least twice a year and are the prime decision-making body of the charity. Between meetings, regular telephone conferences are held and other business is conducted by email.

The Council of Inclusion International (whose members are the constitutional members of the organisation) meets once a year at the Annual Council Meeting. This meeting decides the broad strategy and direction for the coming year, which they charge the trustees with implementation.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

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Inclusion International works collaboratively with member organisations and with and through worldwide organisations like the United Nations, the World Bank and national development agencies that fund Inclusion International to undertake projects to further their work and influence.

**c. Risk management**

The major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks.

The main risk facing Inclusion International at the present time is ensuring adequate income to continue our programme. Financial pressures on member organisations continue to lead to a reduction in the fees and donations they have been prepared to make. The current global recession is of particular concern to Inclusion International and the impact this will have on the ability of member organisations to pay their membership fees.

To lessen this risk, an active programme of securing project funding has been successfully undertaken but as most projects are short term this leads to a need to ensure a constant flow of new projects. Inclusion International only enters into commitments that are within the known availability of funds for completion.

**OBJECTIVES AND ACTIVITIES**

**a. Objectives**

The charity's objectives are:

To advance the relief of persons with Intellectual Disability without regard to nationality, race or creed, by securing on their behalf from all possible sources the provision of residential, educational training , employment and support services.

**ACHIEVEMENTS AND PERFORMANCE**

**a. Review of activities**

In 2010 Inclusion International General Assembly adopted a Strategic Plan for the period 2010 to 2015. We are in the process of implementing this strategy.

This plan has four strategic priorities

- Promoting the UN Convention on the rights of Persons with a Disability
- Improving Knowledge and Representative Voice
- Building Capacity by ensuring sustainable revenue
- Strengthening and developing the membership base

To support this the Council meeting on 1st December 2011 met to review progress and agree an outline work programme of work for the next 3 years.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

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In the last year we have achieved the following:

**Capacity Building:**

We have hosted with our regional associations 3 regional forums (Africa, Europe and Asia) for families and self-advocates to learn from each other about initiatives in different countries that promote and implement aspects of the Convention. Detailed reports have been produced at each meeting.

**Pilot Initiatives**

Drawing on the knowledge and expertise of its volunteers and member organizations we have supported country level initiatives to implement the Convention of the rights of people with a disability in: Israel, Colombia, India, Mexico and others.

**Monitoring:**

Inclusion International continues to participate in The United Nations process for monitoring and reporting on the Convention of the rights of people with a disability collaboration with the International Disability Alliance and with Inclusion International's national member organizations.

In addition to supporting national member organizations to participate in the reporting process to the Committee of Experts, we have established Convention Action Teams to support the development of good practices in implementation of the Convention of the rights of people in the areas of inclusive education, legal capacity, living in the community and family issues.

**Policy Engagement:**

We have worked with UN agencies and development agencies to identify opportunities to include and promote the rights of people with intellectual disabilities in their work.

**Public Awareness:**

We have commenced the work to develop a Global Report on Article 19 of the UN CRPD (The Right to Live in the Community) that will be published in time for our General Assembly and Conference in Washington in October 2012.

In the exercise of our powers to that end we have paid due regard to the published guidance from the Charity Commission on the operation of the Public Benefit requirement under the Charities Act 2011.

## **FINANCIAL REVIEW**

### **a. Financial review and reserves policy**

Total incoming resources for the year were €357,376 (2010: €449,555), with resources expended of €307,240 (2010: €414,561). This resulted in net incoming resources of €50,136 (2010: €34,944).

The prime sources of income for the year were the fees from members, project grants and donations.

The trustees currently consider that an appropriate level of reserves in respect of unrestricted funds is €100,000. This is sufficient to meet the charity's normal funding requirements for at least six months. Unrestricted funds stood at €108,905 (2010: €52,056) at the year end which is in line with policy.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

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Whilst the financial position of Inclusion International has improved, we are still reliant upon raising income to continue our work.

**PLANS FOR THE FUTURE**

**a. Future developments**

The following are the priorities for 2012:

- Continue to develop our regions so that they can support our membership
- Hold events in our Americas, Europe, Africa and Mena regions for our members
- Produce a global report on Article 19 following intense research involving family members, self advocates and our worldwide membership.
- Conduct a review of membership
- Upgrade the communication with our members
- Continue to work with the International Disability Alliance
- Secure long term funding
- Hold a successful General Assembly and conference in Washington USA in October 2012

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of Inclusion International 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 and charity law requires the trustees 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees 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 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.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

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**PROVISION 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 company'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 information needed by the company's auditors in connection with preparing their report and to establish that the company's auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the trustees on 29/4/12 and signed on their behalf, by:



Mr T J Gadd  
Treasurer



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**INCLUSION INTERNATIONAL**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INCLUSION INTERNATIONAL**

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We have audited the financial statements of Inclusion International for the year ended 31 December 2011 set out on pages 9 to 16. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 opinion we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

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.

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**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**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 31 December 2011 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 applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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**INCLUSION INTERNATIONAL**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INCLUSION INTERNATIONAL**

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**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 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' exemption in preparing the trustees' report.



Roger Webster (senior statutory auditor)

for and on behalf of

**Peters Elworthy & Moore**

Chartered Accountants  
Statutory Auditors

Salisbury House  
Station Road  
Cambridge  
CB1 2LA

Date: 15 May 2012

**INCLUSION INTERNATIONAL**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating income and expenditure account)  
FOR THE YEAR ENDED 31 DECEMBER 2011

	Note	Restricted funds 2011 €	Unrestricted funds 2011 €	Total funds 2011 €	Total funds 2010 €
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	32,288	164,137	196,425	189,809
Investment income - bank interest		-	146	146	107
Incoming resources from charitable activities	3	160,535	270	160,805	259,639
<b>TOTAL INCOMING RESOURCES</b>		<u>192,823</u>	<u>164,553</u>	<u>357,376</u>	<u>449,555</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	4	199,536	98,199	297,735	406,752
Governance costs	5	-	9,505	9,505	7,809
<b>TOTAL RESOURCES EXPENDED</b>		<u>199,536</u>	<u>107,704</u>	<u>307,240</u>	<u>414,561</u>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>					
		(6,713)	56,849	50,136	34,994
Total funds at 1 January 2011		<u>56,722</u>	<u>52,056</u>	<u>108,778</u>	<u>73,784</u>
<b>TOTAL FUNDS AT 31 DECEMBER 2011</b>		<u><u>50,009</u></u>	<u><u>108,905</u></u>	<u><u>158,914</u></u>	<u><u>108,778</u></u>

The notes on pages 11 to 16 form part of these financial statements.

**INCLUSION INTERNATIONAL**  
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 REGISTERED NUMBER: 05072000

**BALANCE SHEET**  
 AS AT 31 DECEMBER 2011

	Note	€	2011 €	€	2010 €
<b>CURRENT ASSETS</b>					
Debtors	8	13,410		20,275	
Cash at bank		301,442		219,336	
		314,852		239,611	
<b>CREDITORS:</b> amounts falling due within one year	9	(155,938)		(130,833)	
<b>NET CURRENT ASSETS</b>			<b>158,914</b>		<b>108,778</b>
<b>NET ASSETS</b>			<b>158,914</b>		<b>108,778</b>
<b>CHARITY FUNDS</b>					
Restricted funds	10		50,009		56,722
Unrestricted funds	10		108,905		52,056
			<b>158,914</b>		<b>108,778</b>

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

The financial statements were approved by the trustees on *24<sup>th</sup> APRIL 2012* and signed on their behalf, by:



**Mr T J Gadd**  
**Treasurer**

The notes on pages 11 to 16 form part of these financial statements.

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**INCLUSION INTERNATIONAL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

The financial statements are prepared in euro as the charity works worldwide and euro is the operational currency of many of the countries in which it undertakes its activities.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund accounting**

Unrestricted funds – These are funds which can be used in accordance with the charity's objectives at the discretion of the trustees.

Restricted funds – These are funds that can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. Details of each fund are included in note 10.

**1.4 Incoming resources**

All incoming resources are included in the statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grant and donation income is accounted for as restricted income unless the donor does not place any restriction on the use of funds.

Donation income is accounted for on receipt by the charity.

Grant income is accounted for on an accruals basis.

Membership income is accounted for upon receipt.

**1.5 Resources expended**

Resources expended are accounted for on an accruals basis.

Resources expended on charitable activities represent the resources applied by the charity to meet its charitable objectives.

Governance costs include legal and professional fees relating to the statutory management of the charity.

**INCLUSION INTERNATIONAL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

**2. VOLUNTARY INCOME**

	Restricted funds 2011 €	Unrestricted funds 2011 €	Total funds 2011 €	Total funds 2010 €
Donations	32,288	-	32,288	39,559
Membership income	-	164,137	164,137	150,250
	<u>32,288</u>	<u>164,137</u>	<u>196,425</u>	<u>189,809</u>

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Restricted funds 2011 €	Unrestricted funds 2011 €	Total funds 2011 €	Total funds 2010 €
Grants from projects	160,535	270	160,805	259,639
	<u>160,535</u>	<u>270</u>	<u>160,805</u>	<u>259,639</u>

**4. RESOURCES EXPENDED ON CHARITABLE ACTIVITIES**

	2011 €	2010 €
Consultancy	38,895	25,680
Insurance	600	599
Supplies and expenses	25,590	110,779
Publications and printing	4,565	7,379
Rent	8,472	8,070
Telephone and internet	6,713	4,985
Translation and website	38	4,150
Travel and accommodation	76,127	102,707
Wages and salaries	125,286	131,379
National insurance	7,315	7,060
Pension cost	4,134	3,964
	<u>297,735</u>	<u>406,752</u>

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**INCLUSION INTERNATIONAL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

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**5. GOVERNANCE COSTS**

	<b>Total funds 2011 €</b>	<b>Total funds 2010 €</b>
Audit fees	5,873	5,630
Accountancy fees	1,947	2,179
Legal fees	1,685	-
	<u>9,505</u>	<u>7,809</u>

**6. NET INCOME**

This is stated after charging:

	<b>2011 €</b>	<b>2010 €</b>
Auditors' remuneration	5,873	5,630
Pension costs	4,134	3,964
	<u>4,134</u>	<u>3,964</u>

During the year there was an average of 2 (2010: 2) full time equivalent employees.

During the year, three (2010: no) trustees were reimbursed expenses of €5,560 (2010: €nil) relating to travel expenses. No remuneration was paid to any of the trustees during the period in accordance with the Articles of Association.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. STAFF COSTS**

Staff costs were as follows:

	2011 €	2010 €
Wages and salaries	125,286	131,379
Social security costs	7,315	7,060
Pension costs	4,134	3,964
	<u>136,735</u>	<u>142,403</u>

The average monthly number of employees during the year was as follows:

	2011 No.	2010 No.
Employees	<u>2</u>	<u>2</u>

	2011 No.	2010 No.
In the band €80,001 - €90,000	<u>1</u>	<u>1</u>

**8. DEBTORS**

	2011 €	2010 €
Trade debtors	<u>13,410</u>	<u>20,275</u>

**9. CREDITORS:**

**Amounts falling due within one year**

	2011 €	2010 €
Other creditors	324	-
Accruals and deferred income	155,614	130,833
	<u>155,938</u>	<u>130,833</u>



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

**10. STATEMENT OF FUNDS**

	Brought forward €	Incoming resources €	Resources expended €	Carried forward €
<b>Unrestricted funds</b>				
Unrestricted funds	52,056	164,553	(107,704)	108,905
<b>Restricted funds</b>				
Foundation Open Society Institute	10,238	100,801	(109,413)	1,626
Capacity Building Fund	32,504	59,734	(75,826)	16,412
IHC New Zealand	13,980	8,887	(887)	21,980
NFU	-	23,401	(13,410)	9,991
	<u>56,722</u>	<u>192,823</u>	<u>(199,536)</u>	<u>50,009</u>
<b>Total of funds</b>	<u><u>108,778</u></u>	<u><u>357,376</u></u>	<u><u>(307,240)</u></u>	<u><u>158,914</u></u>

The purposes of the restricted funds are as follows:

**Foundation Open Society Institute**

To build the capacity of national members of Inclusion International to identify key issues of discrimination in the areas of education, legal capacity, living in the community and family support, and to develop strategies and tools for self advocated and family organizations to tackle discrimination.

**Capacity Building Fund**

To promote the inclusion of people with intellectual disabilities and their families in strategies to implement and monitor the UN Convention on the Rights of Persons with Disabilities and to strengthen the capacity of family based organizations and self-advocates to use the Convention as a tool for promoting the human rights of persons with intellectual disabilities.

**IHC New Zealand**

To provide a contingency fund for the London office and the Secretariat of Inclusion International.

**Norwegian Association for Persons with Development Disabilities (NFU)**

A fund to support the development of the work of Inclusion International in Africa (including support for Inclusion Africa).

**INCLUSION INTERNATIONAL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

**10. STATEMENT OF FUNDS (continued)**

**SUMMARY OF FUNDS**

	Brought forward €	Incoming resources €	Resources expended €	Carried forward €
General funds	52,056	164,553	(107,704)	108,905
Restricted funds	56,722	192,823	(199,536)	50,009
	<u>108,778</u>	<u>357,376</u>	<u>(307,240)</u>	<u>158,914</u>

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds 2011 €	Unrestricted funds 2011 €	Total funds 2011 €	Total funds 2010 €
Current assets	50,009	264,843	314,852	239,610
Creditors due within one year	-	(155,938)	(155,938)	(130,832)
	<u>50,009</u>	<u>108,905</u>	<u>158,914</u>	<u>108,778</u>

**12. PENSION COMMITMENTS**

The company has an employee who participates in a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €4,134 (2010: €3,964). At the year end, €324 (2010: €nil) was outstanding, included in other creditors.

**13. RELATED PARTY TRANSACTIONS**

Mr R Jones is a trustee of the charity and is chief executive officer and board member of a national member organization of Inclusion International which pays membership fees to the charity. Mr K Lachwitz is a trustee of the charity and was managing director of a national member organization which pays membership fees to the charity. He retired from the post of managing director of this organization part-way through the year. The membership fees are considered to be in the course of normal operations.

The national member organization of which Mr R Jones is chief executive and board member is IHC New Zealand Incorporated. During the year, IHC New Zealand Incorporated made a donation of €8,887 (2010: €13,980) to the charity.