

CRONIN AND COMPANY

Registration number 398884

INCLUSION IRELAND

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2015

INCLUSION IRELAND

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INCLUSION IRELAND

DIRECTORS AND OTHER INFORMATION

Directors	Thomas Healy (Chairperson) Mairin McCartney David Kieran (Resigned 11/05/2015) Beverly Smith (Resigned 11/05/2015) John Hannigan (Resigned 11/05/2015) Stephen McDermot (Resigned 11/05/2015) Sam O' Connor (Resigned 11/05/15) Eamon Tierney Lorraine Dempsey Philomena Davy David Quinn Martin Rowan Joe Mason Kathryn O' Shea (Appointed 11/05/2015) Kate Butler (Appointed 11/05/2015) Francis Coughlan (Appointed 11/05/2015) Stephen Kealy (Appointed 11/05/2015) David Girvan (Appointed 11/05/2015)
Secretary	Mairin McCartney
Company number	398884
Registered office	Unit C2 The Steelworks Foley Street Dublin 1
Auditors	Cronin & Company Statutory Audit Firm 1 Terenure Place Terenure Dublin 6W

INCLUSION IRELAND

Business address	Unit C2 The Steelworks Foley Street Dublin 1
Bankers	Bank Of Ireland St Stephen's Green Dublin 2
Solicitors	Eugene F Collins Temple Chambers 3 Burlington Road Dublin 4
Member Details	Finance Committee John Hannigan (Resigned 11/05/2015) David Girvan Mairin McCartney (Secretary) David Quinn Stephen Kealy Thomas Healy (Chairperson)
Charity Number	CHY 7709

**INCLUSION IRELAND**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2015**

The directors present their report and the audited financial statements for the year ended 31st December 2015.

**Directors and secretary**

The directors and secretary who held office during the year are as listed on page 1.

**Change in Financial Reporting Framework**

This is the first set of financial statements prepared by Inclusion Ireland in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland." The company previously transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1st January 2014.

**Principal Activity**

Inclusion Ireland - National Association for People with an Intellectual Disability is a national voluntary organisation working to promote the rights, independence, dignity and equality of people with an intellectual disability in Ireland to ensure their full and equal participation in society.

**Results**

The results for the year and financial position are set out in the income and expenditure account, balance sheet and statement of cash flows on pages 7, 8 and 9.

The retained surplus for the financial year amounted to €8,069 (2014 - surplus €8,104).

**Future Developments**

The directors are not expecting to make any significant changes in the nature of the business in the near future.

**Principal Risks and Uncertainties**

The company's operations expose it to a variety of financial risks which include: future funding, interest rates, liquidity and cash flow. The directors have in place appropriate risk management procedures which seek to reduce the financial exposures of the company.

**Accounting Records**

The directors acknowledge their responsibility under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company, and are discharging their responsibility by employing staff with the appropriate skills to carry out this function. The accounting records of the company are kept at the registered office and principal place of business at Unit C2, The Steelworks, Foley Street, Dublin 1.

**Auditors**

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Cronin & Company, Statutory Audit Firm, 1 Terenure Place, Dublin 6W will continue in office.

INCLUSION IRELAND

DIRECTORS' REPORT  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

**Directors' Responsibilities Statement**

The directors are responsible for preparing Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which:

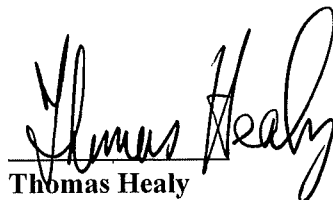
- correctly explain and record the transactions of the company;
- enable at any time the assets / liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy; and
- enable them to ensure that the financial statements and the directors report comply with the Companies Act 2014.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



**Mairin McCartney**  
Director



**Thomas Healy**  
Director

**Date: 11th June 2016**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF**  
**INCLUSION IRELAND - NATIONAL ASSOCIATION FOR PEOPLE WITH AN INTELLECTUAL DISABILITY**  
**FOR THE YEAR ENDED 31ST DECEMBER 2015**

We have audited the financial statements of Inclusion Ireland for the year ended 31st December 2015 which comprises of the Income and Expenditure Account, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by Institute of Certified Public Accountants (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in the audit 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 company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish 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, including 'APB Ethical Standard - Provisions Available for Small Entities (Revised)', in the circumstances set out in Note 19 to the financial statements.

**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 directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 assets, liabilities and financial position of the company as at 31st December 2015 and of its surplus or deficit for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and in particular, with the requirements of the Companies Act 2014.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF**  
**INCLUSION IRELAND - NATIONAL ASSOCIATION FOR PEOPLE WITH AN INTELLECTUAL DISABILITY**  
**FOR THE YEAR ENDED 31ST DECEMBER 2015**

**Matters on which we are required to report by the Companies Act 2014**

- We have obtained all the information and explanations, which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the provisions in the Companies Act 2014, which require us to report to you if, in our opinion the disclosures of the directors' remuneration and transactions specified by law are not made.



**Donal Cronin**

*for and on behalf of*

**Cronin & Company,**

**Certified Public Accountants**

**Statutory Audit Firm**

**1 Terenure Place**

**Terenure**

**Dublin 6W**

**Date: 11th June 2016**



INCLUSION IRELANDINCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2015

## Continuing operations

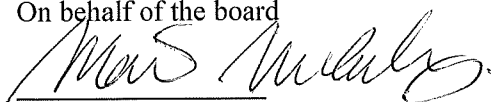
	<u>Notes</u>	<u>2015</u> €	<u>2014</u> €
<b>Income</b>	<b>3</b>	750,406	649,084
<b>Expenditure</b>		<u>(707,523)</u>	<u>(606,634)</u>
<b>Surplus on ordinary activities before interest</b>		42,883	42,450
Other interest receivable and similar income		9	7
Interest payable and similar charges	<b>4</b>	<u>(34,823)</u>	<u>(34,353)</u>
<b>Surplus on ordinary activities before taxation</b>		8,069	8,104
Tax on surplus on ordinary activities	<b>7</b>	<u>-</u>	<u>-</u>
<b>Retained surplus on ordinary activities after taxation</b>		<u>8,069</u>	<u>8,104</u>
<b>Retained surplus for the year</b>		8,069	8,104
Balance brought forward		<u>69,369</u>	<u>61,265</u>
<b>Balance carried forward</b>		<u><u>77,438</u></u>	<u><u>69,369</u></u>

The notes on pages 10 to 21 form an integral part of these financial statements.

INCLUSION IRELANDBALANCE SHEET  
AS AT 31ST DECEMBER 2015

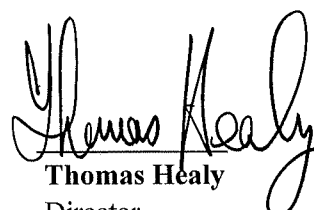
	Notes	2015		2014	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	8		695,032		713,823
<b>Current assets</b>					
Debtors	9	4,769		8,048	
Cash at bank and in hand	10	225,333		128,743	
		230,102		136,791	
<b>Creditors: amounts falling due within one year</b>	11	(126,987)		(58,657)	
<b>Net current assets</b>			103,115		78,134
<b>Total assets less current liabilities</b>			798,147		791,957
<b>Creditors: amounts falling due after more than one year</b>	12		(720,709)		(722,588)
<b>Net assets</b>			77,438		69,369
<b>Represented by :</b>					
Income and expenditure account			77,438		69,369
Members' funds	13		77,438		69,369

On behalf of the board


**Mairin McCartney**

Director

Date: 11th June 2016


**Thomas Healy**

Director

Date: 11th June 2016

INCLUSION IRELANDSTATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

	<u>Notes</u>	<u>2015</u> €	<u>2014</u> €
Cash generated from operations	14	133,292	36,784
Interest paid		(34,823)	(34,353)
<b>Net cash flow from operating activities</b>		<u>98,469</u>	<u>2,431</u>
<b>Cash Flows from Investing Activities</b>			
Purchase of tangible assets		-	(1,280)
Proceeds from sale of tangible assets		-	-
<b>Net cash flow from investing activities</b>		<u>-</u>	<u>(1,280)</u>
<b>Cash Flows from Financing Activities</b>			
Repayment of borrowings		(1,879)	-
Repayment of finance lease liabilities		-	-
<b>Net cash flow from financing activities</b>		<u>(1,879)</u>	<u>-</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>		96,590	1,151
<b>Cash and cash equivalents at beginning of year</b>		<u>128,743</u>	<u>127,592</u>
<b>Cash and cash equivalents at end of year</b>	15	<u>225,333</u>	<u>128,743</u>

INCLUSION IRELAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

**1. Statement of Compliance**

These Financial Statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**Transition to FRS 102**

The entity transitioned from previous ROI GAAP to FRS 102 as at 1st January 2014. Details of how FRS 102 has affected the reported financial position and financial performance is given in the Note 20.

**1.1. Accounting Policies**

The significant accounting policies adopted by the company and applied consistently in the preparation of these Financial Statements are set out below.

**1.2. Basis of preparation**

Inclusion Ireland is a company limited by guarantee (registered number 398884), and is a registered charity (charity number CHY 7709).

The Financial Statements have been prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council as promulgated by the Institute of Certified Public Accountants in Ireland and the Companies Act 2014.

Compliance with the 'Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)' - is not mandatory for Irish Charities, however the company has adopted most of its disclosure requirements.

The Financial Statements are prepared in Euro, which is the functional currency of the entity.

**1.3. Income recognition**

Income consists of government grants receivable from the Health Service Executive (HSE), and other statutory bodies. Income also includes donations from general public and membership fees.

INCLUSION IRELAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

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**1.4. Tangible fixed assets and depreciation**

(i) *Cost*

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Fixtures and fittings, computer equipment and motor vehicles are stated at cost less accumulated depreciation and accumulated impairment losses.

(ii) *Depreciation*

Depreciation is provided on all property, plant and equipment, on a straight-line basis, so as to write off the cost less residual amounts over their estimated useful lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows:

Land and buildings	-	2% straight line
Fixtures, fittings and equipment	-	15% Straight Line

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant and equipment are retained in the cost of property, plant and equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

**1.5. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**1.6. Employee benefits**

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans,

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans

The company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

INCLUSION IRELAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

**1.7. Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties.

*Other debtors and prepayments*

Other debtors and prepayments are recognised and carried at the invoiced amounts. Prepayments are expensed to the income and expenditure account in the period to which they relate.

*Cash and cash equivalents*

Cash and cash equivalents comprise cash at bank and in hand and short term deposits that are readily convertible to a known cash amount and are subject to an insignificant risk to changes in value.

*Trade and other creditors*

Trade and other creditors are classified as current liabilities, if payment is due within one year or less. If not, they are classified as non current liabilities. Trade and other creditors are recognised at the transaction price.

*Loans and borrowings*

All loans and borrowings are recognised initially at cost, which is the fair value of the consideration received and subsequently measured at amortised cost using the effective interest method.

**1.8. Government grants**

Government Grants received towards revenue expenditure are released to the income and expenditure account as and when the related expenditure is incurred. Funds received but not yet utilised at the year end are credited to deferred income and shown in creditors.

See Note 18 for details on government grants and special funds.

**2. Judgments and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgements and estimates that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due and to continue as a going concern.

INCLUSION IRELANDNOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

**3. Income recognition**

The total income of the company for the year has been derived from the following sources

	<b>2015</b>	<b>2014</b>
	<b>€</b>	<b>€</b>
HSE and Grant Income	701,011	551,718
Affiliation and Membership Fees	21,785	24,396
Ulster Bank Community Impact Fund	18,000	-
Genio Trust	-	49,850
Bequests and Donations	7,060	12,240
Sundry Income	2,550	10,880
	<u>750,406</u>	<u>649,084</u>

**4. Interest payable and similar charges**

	<b>2015</b>	<b>2014</b>
	<b>€</b>	<b>€</b>
On bank loans	<u>34,823</u>	<u>34,353</u>

**5. Employees****Number of employees**

The average monthly numbers of employees during the year were:

	<b>2015</b>	<b>2014</b>
Full time	8	7
Part time	4	4
Total staff	<u>12</u>	<u>11</u>

**Employment costs**

	<b>2015</b>	<b>2014</b>
	<b>€</b>	<b>€</b>
Wages and salaries	467,682	392,902
Other pension costs	<u>18,813</u>	<u>17,658</u>

**6. Pension costs**

The company operates a defined contribution pension scheme. The pension fund is held independently of the company and DTS Dedicated Trustee Services Limited are the trustees of the fund. Pension costs amounted to €18,813 (2014: €17,658).

The company contributes 5% of qualifying employees gross wage to the pension fund for those who wish to be part of the scheme.

INCLUSION IRELANDNOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

**7. Taxation**

The company is exempt from corporation tax as it has been granted charitable status by the Revenue Commissioners. (Registered Charity No.CHY 7709).

<b>8. Tangible fixed assets</b>	<b>Land and buildings freehold €</b>	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>			
At 1st January 2015 & At 31st December 2015	863,412	145,626	1,009,038
<b>Depreciation</b>			
At 1st January 2015	154,690	140,525	295,215
Charge for the year	17,310	1,481	18,791
At 31st December 2015	172,000	142,006	314,006
<b>Net book values</b>			
At 31st December 2015	691,412	3,620	695,032
At 31st December 2014	708,722	5,101	713,823

<b>9. Debtors</b>	<b>2015 €</b>	<b>2014 €</b>
Other debtors	3,308	-
Prepayments and accrued income	1,461	8,048
	<u>4,769</u>	<u>8,048</u>

<b>10. Restricted income</b>	<b>2015 €</b>	<b>2014 €</b>
<b>Included in bank and cash is an amount held in the Adams Fund bank account.</b>		
Adams Fund bank account	7,996	6,995
	<u>7,996</u>	<u>6,995</u>

The funds in the Adams Fund bank account are restricted in use. The use of these funds is detailed in Note 18.



INCLUSION IRELANDNOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

<b>11. Creditors: amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	€	€
Trade creditors	1,662	-
Other creditors	20,302	-
Accruals	26,051	19,450
Deferred income	65,998	27,528
Pension contributions	511	-
<i>Taxation creditors</i>		
PAYE/PRSI	12,463	11,679
	<u>126,987</u>	<u>58,657</u>
<b>12. Creditors: amounts falling due after more than one year</b>	<b>2015</b>	<b>2014</b>
	€	€
Bank loans	<u>720,709</u>	<u>722,588</u>
<b>13. Reconciliation of members' funds</b>	<b>2015</b>	<b>2014</b>
	€	€
Surplus for the year	8,069	8,104
Opening members' funds	<u>69,369</u>	<u>61,265</u>
Closing members' funds	<u>77,438</u>	<u>69,369</u>

INCLUSION IRELANDNOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

**14. Cash generated from operations**

	2015	2014
	€	€
<b>Cash flows from operating activities</b>		
Surplus for the year	8,069	8,104
<i>Adjustments for:</i>		
Depreciation	18,791	20,496
Interest payable and similiar charges	34,823	34,353
Accrued expenses / income	45,071	(20,188)
<i>Changes in :</i>		
Trade and other debtors	3,279	(6,207)
Trade and other creditors	23,259	226
<b>Cash generated from operations</b>	<u>133,292</u>	<u>36,784</u>

**15. Analysis of changes in cash and cash equivalents**

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	<u>128,743</u>	<u>96,590</u>	<u>225,333</u>

**16. Details of borrowings**

	Within 1 Year	Between 1-2 Years	Between 2-5 Years	After 5 Years	Total
	€	€	€	€	€
<b>Repayable other than by instalments</b>					
Bank Overdraft	-	-	-	-	-
<b>Repayable by instalments</b>					
Term Loan	<u>20,000</u>	<u>20,000</u>	<u>60,000</u>	<u>620,709</u>	<u>720,709</u>
	<u>20,000</u>	<u>20,000</u>	<u>60,000</u>	<u>620,709</u>	<u>720,709</u>

EBS Loan are secured by a mortgage incorporating fixed and floating charges over the premises known as Site No. C2, Block C, The Mill House, The Steelworks, Foley Street, in the city of Dublin.

INCLUSION IRELAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

**17. Company limited by guarantee**

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €2.

The directors have availed of the provisions of Section 291(5) of the Companies Act 2014 to use a format for the financial statements that better describes the activities of a company not trading for a profit. The main change being the replacement of the title "Profit and Loss" with the title "Income and Expenditure" and consequential changes in descriptions of certain items to be consistent with the descriptions appropriate to the not for profit sector.

INCLUSION IRELANDNOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

**18. Government Grants, Special Funds & Projects****i) Adams Fund**

The Adams Fund was established by, and is administered by, the Board of Directors to support initiatives for people with intellectual difficulties in Eastern European countries. The present focus of the fund is to support the establishment and growth of the Bulgarian equivalent of Inclusion Ireland.

The fund consists of donations from Inclusion Ireland members and is held by the Bank of Ireland, St Stephen's Green. The fund was named in memory of the Colonel Joseph Adams, who was, for many years, the Secretary of the Association.

**ii) Trustee Visiting Scheme**

The purpose of the fund is to carry out the work undertaken by a Trustee Scheme set up in 1971. The work involves monitoring the welfare of children nominated by parents who entered the Scheme. This work is carried out by a qualified Social Worker who pay regular visits to the person following the death of the nominating parent. A Social Worker visits the person on up to two occasions annually and the Trust provides gifts at Christmas and on the Birthdays of the participants.

Originally the Scheme was designed to be self-funding through insurance policies on the life of the nominating parents. To date the original insurance policies are inadequate and the fund has been continued by the company.

The scheme is administered by Trustees appointed by the Board of Directors of Inclusion Ireland.

**iii) Department of Environment, Community and Local Government Project**

This grant has been given by the Department of Environment, Community and Local Government. The grant was awarded to Inclusion Ireland for a project to support through the work of an advocate, parents with intellectual disability whose children are subject to child care proceedings.

**iv) Genio Trust**

Inclusion Ireland secured funding from Genio Trust to fund 3 different projects. The following is an outline of each of the individual projects:

**Communications & Skills Course: Project 1**

This programme aims to empower parents and to encourage them to be as effective as possible or to be able to address the challenges they meet. The programme is centred on the considerable expertise of parents and involves parents in a series of workshops which are engaging and interactive.

INCLUSION IRELANDNOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

**Pathways to Possibilities Course: Also Project 1**

Map their own and their son or daughter's strengths, gifts, capacities and interests. Participate in deciding what works and doesn't work for their son or daughter. Have a range of tools to develop and sustain self care. Build five valued experiences for themselves and their son or daughter: friendships and relationships, sharing ordinary places, making choices, being respected and having valued social roles and contributing. Write a plan and build networks of support. Make the journey towards a desirable future for their son or daughter and for themselves.

**HIQA Training Project: Project 2**

This project was set up to recruit 9 people with an intellectual disability and give them training and support to deliver training and information to people with disabilities in the area of HIQA National Quality Standards for Residential Services for People with disabilities. Trainers will deliver 15 workshops nationally on the HIQA standards.

**Self Advocacy Resource Unit (SARU) : Project 3**

This platform aims to provide an independent and neutral space for persons with intellectual disabilities in Ireland to discuss complaints and to challenge policies and practices. Its goal is to build individual and collective capacity, as self-advocates come together to develop strength to advocate on common issues.

The aim of this project is to support interim steering committee to develop a regional consultation process and to work together to form a National Platform as a legal entity by the end of the twelve month period, and to explore independent funding to ensure the sustainability of this platform. Inclusion Ireland is part of the support consortium.

**v)SSNO & POBAL**

The Department of Environment, Community and Local Government have provided funding through Pobal to support the development of the 'Connect Family Network'. This work is being led by Inclusion Ireland and supported by Down Syndrome Ireland and Irish Autism Action.

The aim of the Connect Family Network is to offer information, training and networking opportunities for disability family support groups. There will also be an opportunity for families to have an input into the development and implementation of disability related policy and legislation. Family members will be able to avail of 'capacity building training' to engage with various government agencies. Through a dedicated policy officer, family members will have their voices heard through submissions and position papers on various topics of interest to families who have a member with a disability.

The total grant awarded was €162,156, part of which has been now recognised in the years 2014 and 2015 as income. The balance will be recognised in 2016.

**(vi)Local Area Co-ordination Project**

In November 2015 a grant of €95,228 was awarded by Pobal to Inclusion Ireland for the purposes of delivering a Local Area Co-ordination Programme over an 18 month period. The aim of this project is to work with a total of 50 people with intellectual disabilities or autism who live in either Áras Attracta or Cregg House.

**INCLUSION IRELAND****NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2015**

..... continued

**vii)Ulster Bank Community Impact Fund**

Inclusion Ireland received funding in 2015 under the Ulster Bank Community Impact Fund.

There are 3 elements to this project as listed below:

Build the Capacity of 14 people with an Intellectual Disability to deliver peer training on financial management and awareness.

Produce an 'easy to read' guide for people with an intellectual disability on financial management and their rights.

Deliver a series of training workshops to staff, family members and people with an intellectual disability on financial management and awareness.

A grant of €18,000 was received from Ulster Bank.

**viii)McCoy Review Focus Groups**

Post 'The RTE Primetime Investigates Programme' in December 2014, an independent review group was created and chaired by Mr Kevin McCoy. The Áras Attracta Review Group published a consultation document in July 2015 called 'Building Confidence, Improving Lives, and Delivering Change'.

Inclusion Ireland was asked to host a series of focus groups with persons with an intellectual disability which formed part of the McCoy Review of Áras Attracta. Inclusion Ireland has no direct involvement in conducting the review. Inclusion Ireland received funds to ensure that this consultation process had a national reach. One hundred and thirty six persons with an intellectual disability were consulted with. These consultations are complete and this ends the involvement of Inclusion Ireland.

**ix)Transforming Lives**

In 2012 the Department of Health published a Value for Money and Policy Review (VFM) of disability services. The report recommended significant reform of the way disability services are provided and funded. The HSE established 6 working groups to implement the recommendations of the report. One of these groups (Working Group 3) is to produce a framework for consultation which would ensure persons with a disability and their families are consulted about the design and delivery of disability services and supports. The CEO of Inclusion Ireland, Paddy Connolly chairs Working Group 3. Inclusion Ireland facilitates the management of the budget for the work of this group.

**x)Donations**

During the year the company gratefully received a donation from JP McManus.

**19. APB Ethical Standard - Provisions Available for Small Entities**

In common with many other businesses of our size and nature we use our auditors to submit returns to the Revenue - Charities section - if requested and assist with the preparation of the financial statements.

INCLUSION IRELAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015

..... continued

**20. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1st January 2014.

**Reconciliation of Equity**

No transitional adjustments were required.

**Reconciliation of Surplus or Deficit for the year**

No transitional adjustments were required.

**21. Approval of financial statements**

The financial statements were approved by the Board on 11th June 2016.

INCLUSION IRELAND

**The following pages do not form part of the statutory accounts.**



INCLUSION IRELANDINCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR TO 31ST DECEMBER 2015

		<u>Year ended</u> <u>2015</u> <u>€</u>	<u>Year ended</u> <u>2014</u> <u>€</u>
	<b>Schedule</b>		
Income	<b>1</b>	750,406	649,084
Overhead Expenses	<b>2</b>	(707,523)	(606,634)
Net (deficit)/surplus for the period		<u>42,883</u>	<u>42,450</u>
Interest received		9	7
Interest payable		(34,823)	(34,353)
Surplus for the period		<u><u>8,069</u></u>	<u><u>8,104</u></u>

INCLUSION IRELANDSchedule 1:Incomefor the year to 31st December 2015

	<u>Year ended</u> <u>2015</u> €	<u>Year ended</u> <u>2014</u> €
Revenue Grant - Health Services Executive	516,836	432,824
Social Community & Family Affairs	-	6,000
Citizen Information Board General Advocacy	29,100	29,100
Affiliation Fees	20,275	20,866
Individual Fees	1,510	3,530
Conference & Seminar Fees	-	1,762
Fees earned	2,095	9,118
Dept. of Environment, Community & Local Government	-	16,579
Bequests & Donations received	6,060	10,040
Adams Fund Donations	1,000	2,200
Genio - National Platform	-	39,556
Pathways - Dept of Justice	9,074	5,460
Genio - HIQA Standards	-	10,294
Pathways - Ability West	-	10,904
Pathways - Cope Foundation	16,434	12,805
Pobal	86,483	32,431
Department of Justice - COSC	-	5,615
McCoy Review Focus Groups	32,112	-
Transforming Lives	10,972	-
Ulster Bank Community Impact Fund	18,000	-
Miscellaneous income	455	-
	<u>750,406</u>	<u>649,084</u>

INCLUSION IRELANDSchedule 2:Overhead Expensesfor the year to 31st December 2015

	<u>Year ended</u> <u>2015</u> €	<u>Year ended</u> <u>2014</u> €
Wages and salaries	399,837	365,792
POBAL wages and salaries	67,845	27,110
Staff pension costs	18,813	17,658
Board and organisation governance/ staff training	14,156	1,412
Recruitment costs	180	290
Service charges	7,135	7,336
Insurance	3,884	3,626
Leasing of office equipment	2,706	2,706
Light and heat	5,723	5,199
Canteen and cleaning	7,475	6,573
Repairs and maintenance	3,302	3,697
Print and stationery	4,730	6,667
Telephone, postage and web	9,094	8,920
Computer and web costs	10,089	557
Motor expenses	545	-
Travel expenses	9,276	4,439
Conference, meeting and seminar costs	4,714	7,172
Legal and professional fees	5,133	5,336
Trust visits	1,665	1,583
Research costs	12,400	-
Genio - National Platform expenses	-	39,556
Pathways - Dept of Justice	8,852	7,379
Genio - 'HIQA Standards' expenses	249	7,924
Pathways - Cope Foundation expenses	12,065	12,805
Pathways - Ability West	-	8,383
Pobal Costs	14,960	5,999
McCoy Review - Focus group expenses	19,370	-
'Transforming Lives' Expenses	10,649	-
Ulster Bank Community Impact Fund costs	2,590	-
AGM costs	2,656	2,859
Publication expenses	14,297	8,938
Audit and accountancy fees	5,531	5,414
Subscriptions and affiliation fees	5,215	6,944
Bank current account interest and charges	773	530
Sundry office costs	2,823	3,334
Depreciation on freehold property	17,310	17,310
Depreciation on fixtures fittings and equipment	1,481	3,186
	<u>707,523</u>	<u>606,634</u>