

Registration number 398884

Inclusion Ireland Limited
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report and Financial Statements

for the year ended 31 December 2014

Inclusion Ireland Limited
(A Company Limited by Guarantee and not having a Share Capital)

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Inclusion Ireland Limited
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Directors and other information

Directors	Thomas Healy (Chairperson) Mairin McCartney Katherine O' Leary (Resigned 12/05/2014) Anne Gunning (Resigned 12/05/2014) Eamon Slevin (Resigned 12/05/2014) David Kieran Beverly Smith John Hannigan Theresa Tonna (Resigned 12/05/2014) Stephen McDermot Sam O' Connor Eamon Tierney Lorraine Dempsey Philomena Davy David Quinn Martin Rowan Joe Mason
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Secretary	John Hannigan
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Company number	398884
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Registered office	Unit C2 The Steelworks Foley Street Dublin 1
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Auditors	Cronin & Company Statutory Audit Firm 1 Terenure Place Terenure Dublin 6W
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Inclusion Ireland Limited
(A Company Limited by Guarantee and not having a Share Capital)

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 (Chairperson) John Hannigan (Secretary) Mairin McCartney David Quinn Stephen Kealy Thomas Healy
Charity Number	CHY 7709

Inclusion Ireland Limited
(A Company Limited by Guarantee and not having a Share Capital)

Directors' report
for the year ended 31 December 2014

The directors present their report and the audited financial statements for the year ended 31 December 2014.

Principal activity and business review

Inclusion Ireland - National Association for People with an Intellectual Disability is a national voluntary organisation working to promote the rights of people with an intellectual disability in Ireland to ensure their full and equal participation in society. Inclusion Ireland was founded in 1961 (as namhi) and has now become the co-ordinating body for over 160 organisations providing services and support to almost 26,000 people with an intellectual disability in Ireland.

Results and dividends

The results for the year are set out on page 8.

Important events since the year end

Future developments & economic risks

Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

Books of Account

The Directors acknowledge their responsibility under Section 202 of the Companies Act 1990 to keep proper books and records for the company. To this end, we employ a part-time book-keeper. Our books and records are kept at our registered office.

Directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

Inclusion Ireland Limited
(A Company Limited by Guarantee and not having a Share Capital)

Directors' report
for the year ended 31 December 2014

..... continued

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2013 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

They 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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, Cronin & Company, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

This report was approved by the Board on 3 March 2015 and signed on its behalf by

THOMAS HEALY

Thomas Healy
Director

JOHN HANNIGAN

John Hannigan
Director

**Independent auditors' report to the members of
Inclusion Ireland Limited
(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements Inclusion Ireland Limited for the year ended 31 December 2014 which comprise the income and expenditure account, the balance sheet, the cash flow statement and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. 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 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 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 described in the statement of directors' responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and Irish Accounting Standards published by the Auditing Practices Board in the UK and Ireland.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and Auditing Standards promulgated by the Auditing Practices Board (UK and Ireland) and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared in accordance with the Companies Acts 1963 to 2013. We also report to you whether in our opinion: proper books of account have been kept by the company; and whether the information given in the Directors' Report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the company's balance sheet and its income and expenditure account are in agreement with the books of account.

We also report, to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We report to you whether in our opinion the information given in the directors' report is consistent with the financial statements. The information given in the directors' report includes that specific information presented in the Operating and Financial Review that is cross referred from the Business Review section of the directors' report.

**Independent auditors' report to the members of
Inclusion Ireland Limited (continued)
(A Company Limited by Guarantee and not having a Share Capital)**

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board . An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of the APB Ethical Standards - Provisions Available for Small Entities, in the circumstances set out in the notes to the financial statements.

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2014 and of its profit and cash flows for the year then ended ; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2013.

We have obtained all the information and explanations, which we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account

In our opinion the information given in the directors' report is consistent with the financial statements.

CRONIN & COMPANY

**Cronin & Company,
Statutory Audit Firm
1 Terenure Place
Terenure
Dublin 6W
Date: 3 March 2015**

Inclusion Ireland - National Association for People with an Intellectual Disability

Auditor's certificate regarding the spending of grant received money.

We the auditors have examined the accounts of Inclusion Ireland – National Association for People with an Intellectual Disability and can certify that the grant from the Department of Environment, Community and Local Government, under the funding scheme, to support the role of federations and networks and umbrella bodies in the Community and Voluntary Sectors has been spent for the purpose set out in the work plan appended to the agreement.

CRONIN & COMPANY

Cronin & Company

**Certified Public Accountants and
Statutory Audit Firm
1 Terenure Place
Terenure
Dublin 6W**

Date: 3 March 2015

Inclusion Ireland Limited
(A Company Limited by Guarantee and not having a Share Capital)

Income and expenditure account
for the year ended 31 December 2014

		Continuing operations	
		2014	2013
Notes		€	€
Turnover	2	649,084	588,472
Administrative expenses		(604,285)	(565,950)
Operating surplus		<u>44,799</u>	<u>22,522</u>
Other interest receivable and similar income		7	5,865
Interest payable and similar charges	3	(36,702)	(36,200)
surplus/(deficit) on ordinary activities before taxation		<u>8,104</u>	<u>(7,813)</u>
Tax on surplus/(deficit) on ordinary activities		-	-
surplus/(deficit) on ordinary activities after taxation		<u>8,104</u>	<u>(7,813)</u>
Retained surplus/(deficit) for the year		8,104	(7,813)
Retained surplus brought forward		<u>61,265</u>	<u>69,078</u>
Retained surplus carried forward		<u><u>69,369</u></u>	<u><u>61,265</u></u>

There are no recognised gains or losses other than the deficit or surplus for the above two financial years.

On behalf of the board
 THOMAS HEALY

Thomas Healy
 Director

JOHN HANNIGAN

John Hannigan
 Director

Inclusion Ireland Limited
(A Company Limited by Guarantee and not having a Share Capital)

Balance sheet
as at 31 December 2014

	Notes	2014		2013	
		€	€	€	€
Fixed assets					
Tangible assets	7		713,823		733,039
Current assets					
Debtors	8	8,048		1,841	
Cash at bank and in hand	9	128,743		127,592	
		<u>136,791</u>		<u>129,433</u>	
Creditors: amounts falling due within one year	10	<u>(58,657)</u>		<u>(78,619)</u>	
Net current assets			<u>78,134</u>		<u>50,814</u>
Total assets less current liabilities			791,957		783,853
Creditors: amounts falling due after more than one year	11		<u>(722,588)</u>		<u>(722,588)</u>
Net assets			<u>69,369</u>		<u>61,264</u>
Capital and reserves					
Revenue reserves account			<u>69,369</u>		<u>61,265</u>
Members' funds	12		<u>69,369</u>		<u>61,264</u>

On behalf of the board
 THOMAS HEALY

JOHN HANNIGAN

Thomas Healy
 Director

John Hannigan
 Director Date: 3 March 2015

Inclusion Ireland Limited
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Cash flow statement
for the year ended 31 December 2014

	Notes	2014 €	2013 €
Reconciliation of operating surplus to net cash inflow from operating activities			
Operating surplus		44,799	22,522
Depreciation		20,496	21,963
(Increase) in debtors		(6,207)	578
(Decrease) in creditors		(19,962)	13,737
Net cash inflow from operating activities		<u>39,126</u>	<u>58,800</u>
Cash flow statement			
Net cash inflow from operating activities		39,126	58,800
Returns on investments and servicing of finance	13	(36,695)	(30,335)
Capital expenditure	13	(1,280)	(1,868)
Increase in cash in the year		<u>1,151</u>	<u>26,597</u>
Reconciliation of net cash flow to movement in net funds (Note 14)			
Increase in cash in the year		1,151	26,597
Net debt at 1 January 2014		(594,996)	(621,593)
Net debt at 31 December 2014		<u>(593,845)</u>	<u>(594,996)</u>

Inclusion Ireland Limited
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Notes to the financial statements
for the year ended 31 December 2014

1. Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2013, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. Income Policy

Income consists of funds receivable from government grants and grants from statutory bodies. Income also includes donations from general public and membership fees.

1.3. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

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

1.4. Leasing

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

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.6. Government grants

Grants are credited to deferred revenue. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

See note 15 for details on government grants and special funds.

2. Income

The total income of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

Inclusion Ireland Limited
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Notes to the financial statements
for the year ended 31 December 2014

..... continued

3.	Interest payable and similar charges	2014	2013
		€	€
	On loans repayable in five years or more	36,702	36,200
		<u> </u>	<u> </u>

4. Employees

Number of employees

The average monthly numbers of employees during the year were:

	2014	2013
Full time	7	7
Part time	4	4
	<u> </u>	<u> </u>
Total staff	11	11
	<u> </u>	<u> </u>

Employment costs

	2014	2013
	€	€
Wages and salaries	392,902	393,267
Other pension costs	17,658	19,915
	<u> </u>	<u> </u>

5. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

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 €17,658 (2013 : €19,915).

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

Inclusion Ireland Limited
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Notes to the financial statements
for the year ended 31 December 2014

..... continued

7. Tangible fixed assets	Land and buildings freehold	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2014	863,412	144,346	1,007,758
Additions	-	1,280	1,280
At 31 December 2014	<u>863,412</u>	<u>145,626</u>	<u>1,009,038</u>
Depreciation			
At 1 January 2014	137,380	137,339	274,719
Charge for the year	17,310	3,186	20,496
At 31 December 2014	<u>154,690</u>	<u>140,525</u>	<u>295,215</u>
Net book values			
At 31 December 2014	<u>708,722</u>	<u>5,101</u>	<u>713,823</u>
At 31 December 2013	<u>726,032</u>	<u>7,007</u>	<u>733,039</u>

8. Debtors	2014	2013
	€	€
Prepayments and accrued income	<u>8,048</u>	<u>1,841</u>

9. Restricted income	2014	2013
	€	€
Included in bank & cash is an amount held in the adams fund bank account.		
Adams fund bank account	<u>6,995</u>	<u>4,792</u>

The funds in the Adams fund bank account are restricted in use. The use of these funds is detailed in note 15 i.

Inclusion Ireland Limited
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Notes to the financial statements
for the year ended 31 December 2014

..... continued

10. Creditors: amounts falling due within one year	2014 €	2013 €
<i>Other creditors</i>		
Trade creditors	-	105
Accruals and deferred income	46,978	67,166
<i>Taxation creditors</i>		
PAYE/PRSI	11,679	11,348
	<u>58,657</u>	<u>78,619</u>
11. Creditors: amounts falling due after more than one year	2014 €	2013 €
Bank loans	<u>722,588</u>	<u>722,588</u>
12. Reconciliation of movements in members' funds	2014 €	2013 €
Surplus/(deficit) for the year	8,104	(7,813)
Opening members' funds	<u>61,265</u>	<u>69,078</u>
Closing members' funds	<u>69,369</u>	<u>61,265</u>
13. Gross cash flows	2014 €	2013 €
Returns on investments and servicing of finance		
Interest received	7	5,865
Interest paid	<u>(36,702)</u>	<u>(36,200)</u>
	<u>(36,695)</u>	<u>(30,335)</u>
Capital expenditure		
Payments to acquire tangible assets	<u>(1,280)</u>	<u>(1,868)</u>

Inclusion Ireland Limited
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Notes to the financial statements
for the year ended 31 December 2014

..... continued

14. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	127,592	1,151	128,743
Debt due after one year	(722,588)	-	(722,588)
Net funds	<u>(594,996)</u>	<u>1,151</u>	<u>(593,844)</u>

Inclusion Ireland Limited
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Notes to the financial statements
for the year ended 31 December 2014

..... continued

15. Government Grants, Special funds & projects

i)Adams Fund

The Adams Fund was established by, and is administered by, the Executive Committee 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. The work of monitoring is carried out by our 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 association.

The scheme is administered by Trustees appointed by the Executive Committee 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 Ireland Limited
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Notes to the financial statements
for the year ended 31 December 2014

..... 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.

National Platform of Self Advocates: 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 will be for €162,156 of which €32,431 has been recognised in the year as income and expenditure. The balance of the grant will be recognised in 2015 and 2016.

Inclusion Ireland Limited
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Notes to the financial statements
for the year ended 31 December 2014

..... continued

vi) Community Impact Fund

Inclusion Ireland received funding in 2014 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 member and people with an intellectual disability on financial management and awareness.

The grant of €18,000 has been deferred until 2015.

vii) Donations

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

16. 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.

17. 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 and assist with the preparation of the financial statements.

18. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

19. Approval of financial statements

The financial statements were approved by the Board on 3 March 2015