



DEAFBLIND INTERNATIONAL

## **ANNUAL REPORT 2018**

01-01-2018 / 31-12-2018

Sint-Michielsgestel, 8 Juli 2019

Voor waarmerkingsdoeleinden  
CvK Accountancy Advies  
2 augustus 2019

Paraaf

**DEAFBLIND INTERNATIONAL****ANNUAL REPORT 2018****TABLE OF CONTENTS****Annual report**

General	3
Financial position	5

**Financial statements**

Balance sheet as at December 31, 2018	7
Principles of valuation and determination of results	8
Explanatory balance sheet	9
Short term debts	10
Statement of income and expenses	11

**Other items**

Other information	13
Auditor's report	14



## General

### *Name*

The name of the organisation is "Deafblind International" (hereinafter called Dbl).  
It is the world association promoting services for deafblind people through international collaboration.

### *Office*

The office of Dbl is based in the country where the secretary is located.

This is: Able Australia  
413, Canterbury Road  
Surrey Hills, Victoria 3124  
AUSTRALIA



Website: [www.deafblindinternational.com](http://www.deafblindinternational.com)

### *Constitution*

On 8 February 2010, Dbl is registered in The Netherlands as an association.  
The place of statutory settlement is Sint-Michielsgestel, the Netherlands.  
The registration number of the Chamber of Commerce is 17284451.

### *Object*

The association's object is: to promote adequate provision of services to deafblind people by international cooperation as well as to do anything directly or indirectly related to conducive to the foregoing, all in the broadest sense.

It tries to achieve this object, inter alia, by:

- \* promoting and improving the recognition and the awareness that deafblindness is a unique congenital or acquired handicap that can affect children, both adults and elderly people;
- \* supporting the rights of deafblind people and promoting equal opportunities for deafblind people with respect to all aspects of their lives;
- \* stimulating the development of networks and the possibilities for cooperation and development for professionals to the benefit of deafblind people and their families;
- \* promoting the educational possibilities for deafblind people and in general developing opportunities for them;
- \* promoting contacts between deafblind people, experts and organisations worldwide;
- \* promoting the provision of services to deafblind people that enable them to give shape to their lives independently, and to improve the quality of their lives;
- \* improving the quality of the provision of services to deafblind people by promoting research, development and training, as well as policy leading to good practice;
- \* distributing information on the subject of deafblindness.

#### *General Meeting, board, management committee*

The supreme decision making body of Dbl is the *General Meeting*. This will be held at least each year.

The *board* will be charged with the management of the association. It comprises representatives from the members (maximum of 15 large corporates). It considers and discusses all matters related to the strategic direction and operation of Dbl in pursuing its objectives.

A *management committee* is appointed by the Council to undertake executive action. It comprises the President, two vice-Presidents, a Secretary, a Treasurer, an Information Officer, the immediate Past President and up to 4 others.

President	Gillian Morbey, United Kingdom
Vice-Presidents	Bernadette Kappen, USA; F. K., Netherlands
Immediate Past President	William Green, Italy
Secretary	Gary Daly, Australia
Treasurer	Maria Brons, the Netherlands
Information officer	Stan Munroe, Canada

#### *Conference*

A world conference will be held at least once a year.

The main event in 2018 was the General Meeting in Cape Cod, Massachusetts (USA) on April 15, 2018.

#### *ANBI*

Dbl is registered as a Public Benefit Organization (Algemeen Nut Beogende Instelling) in the Netherlands. The tax number is 8223 92 422.

Under some circumstances gifts to ANBI's are tax deductible. Also the ANBI itself is exempted from inheritance tax and gift tax on inheritances and gifts it receives, except on those made under a condition such that it is not for public benefit.



## Financial position

The financial position is as follows:

	2018		2017	
	x € 1.000	%	x € 1.000	%
<i>Solvency</i>				
Accounts receivable	3	2,80%	12	10,00%
Cash	104	97,20%	108	90,00%
Current assets	107	100,00%	120	100,00%
Short term debts	9	8,41%	18	15,00%
Net current assets	98	91,59%	102	85,00%

Financed as follows:

Equity	98	91,59%	103	85,83%
<b>Total equity</b>	<b>107</b>	<b>100,00%</b>	<b>120</b>	<b>100,00%</b>

## Liquidity

Current assets	107	120
Short term debts	9	18
Liquidity	98	102
Liquidity a.p.	102	113
Move liquidity	-4	-11



DEAFBLIND INTERNATIONAL

## FINANCIAL STATEMENTS

**BALANCE SHEET AS AT DECEMBER 31, 2018  
IN EURO'S**

	<u>31-12-2018</u>	<u>31-12-2017</u>
	€	€
<b>ASSETS</b>		
<i>receivables and accrued assets</i>		
Debtors	2.850	12.171
Other receivables	<u>0</u>	<u>22</u>
	2.850	12.193
Liquid assets	104.419	107.892
<b>Total assets</b>	<b>107.269</b>	<b>120.085</b>
<b>LIABILITIES</b>		
<b>Reserves and funds</b>		
- reserves		
- special purpose reserves		
- continuity reserves	102.550	113.390
- Movement this year	<u>-4.223</u>	<u>-10.840</u>
	<b>98.327</b>	<b>102.550</b>
<b>Facilities</b>		
Long-term debt		
Short-term debts	<u>8.942</u>	<u>17.535</u>
<b>Total liabilities</b>	<b>107.269</b>	<b>120.085</b>



## PRINCIPLES OF VALUATION AND DETERMINATION OF RESULTS

### General

The exchange rates at 31 December are used for the translation of foreign currencies. Differences on exchange rates are included in the income and expenditure account.

On 8 February 2010, Dbl is registered in The Netherlands as an association.

The annual report is prepared in accordance with the directive fundraising institutions,

### Valuation

*Accounts receivable, cash and short term debts*

Accounts receivable and cash short term debts are valued at face value.

### Determination of results

The assigning of expenses is, if possible, based upon the causal relation between revenues and expenses.

Income has been taken at the moment the service are rendered.

Expenses are based on historical costs.

Expenses are taken at the moment they are foreseeable.



**EXPLANATORY BALANCE SHEET  
IN EURO's**

	<u>31-12-2018</u>	<u>31-12-2017</u>
	€	€
<b>CURRENT ASSETS</b>		
<b>Accounts receivable</b>		
<i>Debtors</i>	2.850	12.171
<i>Bad Debts</i>	0	4.000
<i>Provision for doubtful debtors</i>	0	-4.000
<i>Totaal Debtors</i>	<u>2.850</u>	<u>12.171</u>
<i>Other receivables</i>		
<i>Intrest</i>	0	22
<i>Receivables</i>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>22</u>
Balance as at December 31	<u>2.850</u>	<u>12.193</u>
<b>Cash</b>		
Bank	20.200	3.695
Bank (saving account)	84.219	104.197
	<u>104.419</u>	<u>107.892</u>
<b>Total assets</b>	107.269	120.085



	<u>31-12-2018</u>	<u>31-12-2017</u>
	€	€
<b>Short term debts</b>		
<i>Other payables and accruals</i>		
Pre-received membership fees	0	6.425
Audit fee	0	3.500
Translation costs	0	0
Bank charges	0	60
Credit Card bank charges	45	50
Website re-design	2.200	1.000
Diversity and strategy	6.500	6.500
Sponsoring next year	197	0
Cross post	0	0
	<u>8.942</u>	<u>17.535</u>
<b>Equity</b>		
<i>General Fund</i>		
Balance as at January 1	102.550	113.390
Result for the year 2018 resp. 2017	-4.223	-10.840
Balance as at December 31	<u>98.327</u>	<u>102.550</u>
<i>Movement this year</i>		
Result for the year 2018 resp. 2017	<u>-4.223</u>	<u>-10.840</u>

**Income distribution**

Anticipating on the decision of the board, the balance of 2018 has been added to the reserve.

**Off-Balance sheet commitments**

Obligation to CDBA related cost I/O Officer. The yearly amount due is € 30.500.

The term of notice is 1 year.

Obligation to ABLE related cost secretariat. The yearly amount due is € 24.500.

The term of notice is 1 year.

Obligation to Kentalis related cost secretariat. The yearly amount due is € 4.000.

The term of notice is 1 year.



**STATEMENT OF INCOME AND EXPENSES  
IN EURO's**

	Actual 2018	Budget 2018	Actual 2017
€	€	€	
<b>REVENUES</b>			
<u>Income from private individuals</u>			
Membership fees individual members	6.200	2.300	2.350
<u>Benefits from other non-profit organizations</u>			
Membership fees corporate members	56.152	64.000	66.976
Membership fees libraries	300	250	400
<b>Sum of the income raised</b>	<b>62.652</b>	<b>66.550</b>	<b>69.726</b>
<u>Benefits in consideration for the delivery of products and / or services</u>			
<u>Other income</u>			
Several incomes	0	2.500	0
Grants and donations	100	8.500	500
Task, new members	0	750	0
	<b>100</b>	<b>11.750</b>	<b>500</b>
<b>Total revenues</b>	<b>62.752</b>	<b>78.300</b>	<b>70.226</b>
<b>EXPENSES</b>			
<b>Spent on objectives</b>			
<u>Diversity</u>			
Costs related to conferences	0	2.000	0
Sponsorships of attendance conferences	0	4.000	2.366
Diversity Member costs	0	5.000	0
Diversity strategic working group	0	2.500	0
	<b>0</b>	<b>13.500</b>	<b>2.366</b>

Voor waarmerkingsdoeleinden  
CvK Accountancy Advies  
2 augustus 2019

*P. Raaf*  
P. Raaf



	Actual 2018	Budget 2018	Actual 2017
€	€	€	
<u>Social- Media &amp; information technology</u>			
Publications: distribution	0	1.000	0
Information officer	30.500	7.000	7.000
Publications internet, maintaining website	0	5.000	8.093
Publications: Dbl review	0	19.000	19.000
Publications: other e.g. leaflet, DvD	114	400	0
	<u>30.614</u>	<u>32.400</u>	<u>34.093</u>
<u>Networks</u>			
Renewal of networks	0	1.500	0
	<u>0</u>	<u>1.500</u>	<u>0</u>
<b>Costs of fundraising</b>			
Costs management and administration			
<u>Encourage improvements and creation new knowledge:</u>			
Offices secretariat	24.500	21.500	21.500
Secr. Support Meetings	0	1.000	4.000
Costs related to sales	260	200	0
Other expenses	-3.218	-	0
Offices treasury	5.320	4.000	1.128
Costs audit (let op zit in payables accruals)	1.200	3.600	3.498
Travelling / meeting costs ManCom	2.222	5.000	6.731
Offices president	3.132	3.000	2.636
Bankcharges	1.201	1.500	0
Costs related tot translations	378	500	0
Miscellaneous	790	-	-155
Write-down Provision for doubtful debts	0	-	4.000
	<u>35.784</u>	<u>40.300</u>	<u>43.338</u>
<b>Sum of the charges</b>	<u>66.398</u>	<u>87.700</u>	<u>79.797</u>
Balance for financial income and expenses			
Bank charges and registration (payment diff)	588	1.500	0
Interest	-10	500-	-22
	<u>578</u>	<u>1.000</u>	<u>-22</u>
Balance of financial income and expenses			
	<u>-4.223</u>	<u>-10.400</u>	<u>-9.549</u>
Balance of income and expenses			
Destination balance of income and expenses			
Addition / withdrawal to			
Continuity reserves	-4.223	10.400-	-10.840
Special purpose reserve			
<b>Surplus / deficit (-) for the year</b>	<u>-4.223</u>	<u>-10.400</u>	<u>-10.840</u>

#### Staff

As in 2017 also in 2018 no staff was employed by the association,

Voor waarmerkingsdoeleinden  
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2 augustus 2019

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## OTHER INFORMATION

### Statutory regulation concerning the destination of the results

- Art. 19.1 The association's financial year will coincide with the calendar year. The first financial year will end on the thirty-first day of December two thousand and ten.  
Annually, at least one general meeting will be held, to wit within ten months of expiry of the financial year, save extension of such period by the general meeting. In this general meeting the board will present its annual report on the course of affairs within the association and on the management conducted. It will submit the balance sheet and the statement of income and expenditure together with the explanatory notes to the meeting for approval.  
These documents will be signed by at least two members of the management committee.
- Art. 19.2 With respect to the fairness of the documents referred to in the foregoing paragraph an auditor as referred to in Articles 2:393 (1) of the Dutch Civil Code (Burgerlijk Wetboek), to be appointed by the general meeting, will draw up an opinion to be submitted to the general meeting.

Deafblind International  
Attn: The Board  
Theerestraat 42  
5271 GO SINT-MICHELSGESTEL

## **INDEPENDENT AUDITOR'S REPORT**

### **A. Report on the audit of the annual report 2018**

#### **Our opinion**

We have audited the annual report 2018 of Deafblind International, based in Sint-Michielsgestel.

In our opinion the accompanying annual report give a true and fair view of the financial position of Deafblind International as at 31 December 2018, and of its result for 2018 in accordance with the Guideline for annual reporting 650 'Fundraising organisations' of the Dutch Accounting Standards Board.

The financial statements comprise:

- 1 the balance sheet as at 31 December 2018;
- 2 the profit and loss account for 2018; and
- 3 the notes comprising a summary of the accounting policies and ether explanatory information.

#### **Basis for our opinion**

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under these standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Deafblind International in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and ether relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **B. Description of responsibilities regarding the annual report**

#### **Responsibilities of management for the financial statements**

The board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 650 'Fundraising organisations' of the Dutch Accounting Standards Board. Furthermore, the board is responsible for such internal control as management determines is necessary to enable the preparation of the annual report that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the annual report, the board is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, the board should prepare the annual report using the going concern basis of accounting unless the board either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The board should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the annual report.

### **Our responsibilities for the audit of the annual report**

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this annual report. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

- identifying and assessing the risks of material misstatement of the annual report, whether due to fraud or error, designing and performing audit procedures responsive to these risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board;
- concluding on the appropriateness of the board's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a company to cease to continue as a going concern;
- evaluating the overall presentation, structure and content of the annual report, including the disclosures; and
- evaluating whether the annual report represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among *other* matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit

Stolwijk, August 2, 2019



CvK Accountants & Adviseurs  
C. van Keulen AA