

REGISTERED CHARITY NUMBER: 1175994

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2018
FOR
INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

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FOR THE YEAR ENDED 31 DECEMBER 2018**

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**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018**

2018 has been another great year for INTO. We made progress on all our external strategies (Family, Growth and Voice) and have continued to strengthen our internal capacity. A major success of 2018 has been a new partnership with the Helen Hamlyn Trust which will come to life in 2019 and will increase our ability to catalyse and grow the international family of National Trusts, and to develop and promote the charity's global messages more visibly.

In 2018, as over the last ten years, INTO has made significant progress towards our mission to 'promote the conservation and enhancement of the natural and cultural heritage of all nations for the benefit of the people of the world'. Our major constraint has been lack of resource. This new capacity building programme will enable us to increase our impact in working towards this mission.

The funding from the Helen Hamlyn Trust, beginning in January 2019 for three years, will enable INTO to firstly appoint a new Deputy Secretary-General who will be an additional energetic, persuasive and effective ambassador for INTO, and I'm delighted that Alexander Bishop has joined the team. Secondly, we will help our member organisations grow, develop their campaigns and share best practice, through our new Technical Assistance Programme (TAP-INTO) for which Alex will play a pivotal role. Lastly, we will increase our profile amongst prospective members, partner organisations, supporters and opinion formers, transmitting our and our members' messages about the importance of heritage to an ever wider audience.

As we look forward to welcoming Alex and prepare for the 18th International Conference of National Trusts in Bermuda, I have every confidence that 2019 will be another wonderful year for INTO! We couldn't do it without the support, engagement and trust of our INTO Members, Trustees, Secretariat volunteers, Amicus supporters, facebook friends, donors and acolytes - I look forward to working with you all again as we take INTO 'into the future'!

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

What is INTO?

The International National Trusts Organisation, or INTO, is the umbrella body for the worldwide family of National Trusts which come together to share experience, ideas and resources; to grow the capacity of existing Trusts and establish new Trusts in countries where they don't currently exist; and to be a global voice for matters of common concern.

The benefits of INTO membership include:

- o Access to a worldwide network of National Trust expertise
- o Support from the global family of Trusts in advocacy and awareness raising
- o Reduced registration fees at the International Conference of National Trusts
- o Opportunity to serve on INTO working groups on specific projects or themes
- o Eligibility to apply for INTO grants
- o Access to our online resources
- o Use of the tag 'Member of the International National Trusts Organisation' and INTO logo

The object of the Charity is to promote the conservation and enhancement of the natural and cultural heritage of all nations for the benefit of the people of the world and in particular but without limitation:

- (1) to foster international co-operation and co-ordination between National Trusts for conservation and heritage and similar organisations;
- (2) to increase and enhance the capacity of such conservation and heritage organisations;
- (3) to encourage the establishment, where they do not presently exist, and development of such conservation and heritage organisations; and
- (4) to formulate and promote conservation best practices;
- (5) to pursue advocacy in the interest of conservation of natural and cultural heritage.

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

OBJECTIVES AND ACTIVITIES

Significant activities

Highlights

We launched our Interreg Europe project, Innocastle, developing heritage-friendly policies in four countries.

The Czech National Trust hosted a debate about different models for heritage management with Catherine Leonard, Irena Edwards (CNT) and Ben Cowell of Historic Houses.

At its New York Board meeting, INTO Trustees developed a clear vision for future INTO family and voice interventions.

In July, expert volunteers, Donald Hankey and Kevin Hallaway went to Tbilisi to advise the National Trust of Georgia.

Fiona Reynolds' visit to Hong Kong reignited interest in a heritage trust and INTO will have a key role to play moving forward.

Catherine Leonard joined Rempart partners from Poland, Italy and France on stage in Paris to discuss the future of volunteer involvement in heritage.

We were delighted to be a part of the launch of the Kulturerbe Bayern Foundation in Munich in November, alongside INTO members from Gelderland, Scotland and Belgium.

The Saint Lucia National Trust welcomed colleagues from as part of their Small Grant Project to find alternative solutions to the management of Pigeon Island and the Maria Islands.

We held two side events at COP 24 in Poland and were joined by Ian Lumley of An Taisce at the workshop in the UK Pavilion on 14 December.

Our Members

Membership of INTO is open to an organisation which:

- (i) has as its principal purpose the conservation of the cultural and/or natural heritage
- (ii) is interested in furthering the purposes of the Charity;
- (iii) indicates its agreement to become a member of the Charity and accepts the duty of members set out in sub-clause (5) of this clause;
- (iv) meets such further criteria as may be set out in byelaws

INTO Constitution, Clause 9

In 2018, we had 71 member organisations:

AFRICA AND THE MIDDLE EAST

Petra National Trust (Jordan)
Monuments and Relics Commission (Sierra Leone)
Hout Bay Heritage Trust (South Africa)
Zanzibar Stone Town Heritage Society
Cross Cultural Foundation of Uganda

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

OBJECTIVES AND ACTIVITIES

Significant activities

Zimbabwe National Trust

EUROPE

Bodenfreiheit - Verein zur Erhaltung von Freiraume (Austria)

Herita (Belgium)

Czech National Trust o.p.s.

Friends of Czech Heritage

National Trust (England, Wales and Northern Ireland)

Europa Nostra

Falkland Islands Museum and National Trust

Union Rempart (France)

Conservatoire du Littoral (France)

National Trust of Georgia

Kulturerbe Bayern (Germany)

National Trust of Guernsey

An Taisce - National Trust for Ireland

Manx National Heritage (Isle of Man)

FAI - Fondo Ambiente Italiano (the National Trust for Italy)

National Trust for Jersey

Din l-Art ?elwa (Malta)

Gelderland Trust for Historic Houses and Natural Landscape

Nationale Monumenten Organisatie (Netherlands)

Fundacao Nacional (Portugal)

Pro Patrimonio Foundation (Romania)

National Centre for Heritage Trusteeship (Russia)

National Trust for Scotland

National Trust of Slovakia

Tesouros de Galicia (Spain)

La Fundació Catalunya-La Pedrera (Spain)

St Helena National Trust

OCEANIA AND AUSTRALASIA

National Trust of Australia (Australian Capital Territory)

National Trust of Australia (New South Wales)

National Trust of Australia (Northern Territory)

National Trust of Australia (Queensland)

National Trust of Australia (Tasmania)

National Trust of Australia (Victoria)

National Trust of South Australia

National Trust of Western Australia

Australian Council of National Trusts

Fiji National Trust

Heritage New Zealand Pouhere Taonga

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

OBJECTIVES AND ACTIVITIES

Significant activities

THE AMERICAS, INCLUDING THE CARIBBEAN

Anguilla National Trust
Barbados National Trust
Bermuda National Trust
Committee of the Defence of the Bickenbach Country House (Bolivia)
British Virgin Islands National Parks Trust
National Trust for Land and Culture (B.C.) Society
National Trust for Canada /La Fiducie Nationale
National Trust for the Cayman Islands
Grenada National Trust
Montserrat National Trust
Para la Naturaleza (Puerto Rico)
Saint Lucia National Trust
National Trust of Trinidad and Tobago
The Trustees of Reservations (USA)
National Trust for Historic Preservation (USA)

ASIA

Ruan Yisan Heritage Foundation (China)
Indian Trust for Rural Heritage and Development
Indonesian Heritage Trust
Amenity 2000 Association (Japan)
Badan Warisan Malaysia (Heritage of Malaysia Trust)
Yangon Heritage Trust
National Trust of Korea
Korean National Trust for Cultural Heritage
National Trust Sri Lanka
Taiwan National Trust (TNT)
Taiwan Environmental Information Association (TEIA)
Siam Society (Thailand)

Some INTO members offer free or reduced price entry to their properties upon production of a valid membership card from another National Trust. If they do not have properties open to the public, they can sometimes provide other services such as reduced price heritage walks or assistance with travel plans.

Please contact the National Trust in the country you intend to visit for details.

Secretary-General's Report

I have something of a love-hate relationship with our Annual Report. It feels like a big, onerous task, until I actually sit down to it. Then it is actually always a great pleasure to recall all the wonderful achievements of the previous year. 2018 has been no exception.

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

OBJECTIVES AND ACTIVITIES

Significant activities

This year, the Secretariat team has prioritised activities with the biggest impact on our ability to deliver INTO's mission. I believe that INTO's strength lies in the knowledge and skills of its member organisations. So we concentrated on projects that mobilise this vital resource, like the mentoring programme, small grants and sharing expert advice.

Our new big idea was a focussed programme to help get some of the smallest Trusts properly established, with fantastic processes, resources and governance. This might involve visits with other INTO members, mentoring, IT support or training. A little travel budget and a bit of Secretariat volunteer capacity can go a long way! I called this TAP-INTO (Technical Assistance Programme) and am delighted to say that a couple of projects are already underway (in Canada and Australia) and that we secured funding from the Helen Hamlyn Trust to incubate the programme.

There is always a danger of great things happening within a team or organisation that go unseen and therefore un-thanked. This year, the (mostly unpaid) Secretariat team has continued to deliver a great service to our members and I'm really proud of INTO's capacity to involve volunteers.

INTO's achievements are the results of the combined efforts of every individual, from our member Trusts to our Amici, social media supporters to major donors. Together we make a great team. Together we can make a difference for all of our INTO members, big and small, old and young, wherever they are in the world. Thank you for all that you do.

INTO's accomplishments in 2018

Our work is organised under four strategies, around which this report is structured:

Family

This strategy lies at the core of INTO. It's all about supporting our members in the achievement of their goals by providing opportunities to collaborate and share ideas, resources and skills, and developing a global heritage offer that celebrates what is unique and special about the National Trust approach. One of the key messages from the Bali conference was that INTO should continue to provide capacity building services that would grow and better equip the family of National Trusts, through training programmes, exchanges and resource sharing.

In July, expert volunteers, Donald Hankey and Kevin Hallaway went to Tbilisi to advise the National Trust of Georgia. The Trust has its first property but it is subsiding and in need of considerable attention. Kevin and Donald made a series of recommendations for the building's conservation, which the Trust, together with ICOMOS, is now taking forward.

They presented their experiences at an INTO workshop on 5 November alongside colleagues from the Czech Republic, Flanders and Romania.

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

OBJECTIVES AND ACTIVITIES

Significant activities

Our 'Encourage African Youth' project came to a conclusion in 2018 with the awarding of prizes to the schools in Sierra Leone, Uganda and Zimbabwe who had shared moving video clips about their cultural heritage. It was perhaps even more heart-warming when pupils from the winning school in Sierra Leone visited Bunce Island for the first time to learn from the stories of slavery. Research Officer at the Monuments and Relics Commission, Francis Momoh said "As they marched through the ruins, the deafening silence reminded them of what might have transpired there some 350 years ago. Those who had tears shed them, those who had courage braved it, whilst those who are resilient expressed determination."

We awarded an INTO Small Grant to the Falkland Islands Museum and National Trust to develop their fundraising capability. The primary purpose of the Small Grant Programme is to build capacity and strengthen the sustainability of INTO members, and this ambitious project has helped ensure the Trust's financial sustainability and impact a large number of people.

Another way to support our members is through their fundraising efforts and in 2018 we finished our Arcus Foundation project with the Cross-Cultural Foundation of Uganda on Culture and Conservation of the Great Apes.

Our new Technical Assistance Programme (TAP-INTO) brings together all the elements of INTO's more tailored support delivered under the Family strategy over the past ten years into one place.

Lastly, families welcome each other and we have worked with our members on options for an INTO-managed reciprocal visiting programme to replace the ad-hoc arrangements currently in place. More to follow on this in 2019!

Growth

We understand the need for institution building and this year tightened up our growth strategy to focus on establishing new Trusts and growing the movement.

INTO unites people in their concern for the world's heritage. Its members care about special places and practices, as defined by their communities, protecting them for ever and for everyone. National Trusts and similar organisations are about connecting people to their heritage; about involving communities in their past (and their present) through caring for and about that inheritance.

Since its creation in 2007, INTO has furthered this movement across the globe, creating an international forum and working together to generate a new dialogue with decision makers and with each other. As the leading authority on the work of trusts worldwide and the focal point for the global movement, INTO is often called upon for advice on all aspects of setting up and running a National Trust.

We were delighted to be a part of the launch of the Kulturerbe Bayern Foundation in Munich in November. INTO had been involved in early discussions about the establishment of this 'Bavarian National Trust' and was able to encourage the founders who are now supported by 700 members and 170 volunteers, and have their first property! Kulturerbe Bayern became the newest member of INTO at the end of 2018!

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

OBJECTIVES AND ACTIVITIES

Significant activities

Setting up a National Trust is not something that happens overnight and we are working with a number of countries and organisations from Hungary to Portugal to Uganda. However, with our capacity building programme, we are committed to helping establish more new Trusts and building our membership numbers. The project will enable us to be more proactive in growing the INTO network and to use our Voice strategy to catalyse conditions that would make it easier to establish a National Trust.

The Petra National Trust also joined INTO in 2018 and we are delighted that their President, HRH Princess Dana Firas, will be addressing the INTO Conference in March 2019.

Voice

We believe in the importance of speaking out with authority and purpose on global conservation issues critical to INTO's membership. Delegates in Bali urged us to use our combined voice more often and more loudly.

At the start of the year we agreed to develop an evidence base underpinned by data, research and learning to support our advocacy work. We further clarified what we meant by 'Voice': communicating how the National Trust movement can help address urgent societal needs. Our paper on 'Heritage Conservation and the Sustainable Development Goals' provided a model for future documents. A collection of case studies from INTO members on a particular theme with an overarching message that we then share as internal learning (for INTO members to be inspired by what others are doing) and external advocacy (demonstrating what is unique and special about the National Trust approach).

On 8 March, we celebrated International Women's Day by featuring INTO's inspirational women on our website and social media. The profiles from amazing colleagues from Anguilla, Australia, Austria, France, Italy, New Zealand, Romania and St Helena - alongside figures from the movement's history from Bermuda and Zimbabwe - stimulated a lot of discussion and debate.

This year, we have continued to work in alliance with complementary international networks, institutions and groups like the Climate Heritage Mobilization, Global Ecovillage Network, BUILD, ICOMOS, UN-Habitat, World Monuments Fund Britain, World Travel and Tourism Council, Great British Oceans, amongst others.

We let two workshops at the UNFCCC's COP 24 in Poland in December, where delegates faced stark reminders of the ticking climate clock. "It does seem that INTO's recent paper on Heritage Conservation and the SDGs is particularly timely in the light of much of the debate at this COP where climate change and the SDGs are inextricably connected" wrote Oliver Maurice from Katowice.

In June this year, we began working on the EU-funded Innocastle Project which seeks to develop heritage friendly policies in the European regions. The benefits to INTO include expanded Secretariat capacity, showcasing the NT model, providing a focal point for INTO Europe, opportunities to travel, learn and share and inputting into policy development. We hope that Innocastle will be a model for sharing knowledge and experience that could be replicated in the future. INTO is participating in the project via the National Trust of England, Wales and Northern Ireland. The project is financed by Interreg Europe, with a total budget of €1,120,335.00 (85% ERDF, 15% co-financing).

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

OBJECTIVES AND ACTIVITIES

Significant activities

This year we launched our Annual Survey of Excellence and the Jury met in December to select the 2019 Award winners, which will be bestowed at the Conference in Bermuda.

Strength

Our final strategy is based on strengthening INTO as an organisation by building financial sustainability and demonstrating best practice in our governance and organisational culture.

This year we finalised our internal restructuring as a 'Charitable Incorporated Organisation'. We opened a new bank account, executed the vesting declaration transferring the assets and liabilities and begun the wind-down process of the old entities (Charitable Company, INTO Foundation and Charter Organisation). The CIO framework offers three important advantages in that it allows membership of both incorporated and unincorporated organisations, which better reflects the diversity of the INTO membership; it simplifies administration, as we will have to report to only one regulatory body; and it makes the concept of INTO membership easier to administer and explain.

At the beginning of the year, we set out a new Business Plan and finalised a new funding partnership with the Helen Hamlyn Trust which will mean an increase in Secretariat staffing alongside greater visibility, funding and technical assistance over the coming three years.

We began recruiting our first very high-level 'INTO Ambassadors' to help us raise our profile among key stakeholders as well as current and emerging audiences, including major donors. By harnessing the influence of charismatic individuals who are willing to help us, we also hope to speak out more often and more loudly on global conservation issues.

Furthermore we have identified some new Secretariat volunteers and will strive to capitalise on the amazing experience, knowledge and generosity of our Trustees, the talented leaders of our great movement.

Over the past ten years, INTO's operations have grown in scale and impact. We have seen a simultaneous increase in complexity as our membership has more than trebled and our programme and activities increased. The Helen Hamlyn Trust grant will double our paid Secretariat capacity in 2019-2021 and the team will provide strategic leadership and oversight of operational, financial management, resource mobilisation, research, monitoring and evaluation and communication issues across INTO.

We've joined forces with the hotel booking site, Goodwings, who make a donation to essential INTO programmes every time people reserve through their site, making it possible for our supporters to turn their travels into something measurable and sustainable.

In 2018, we continued to benefit from the generous support of the National Trust of England, Wales and Northern Ireland (up to £100,000 per year in cash and in kind) covering four days a week of our Secretary-General's time; associated travel expenses; one day a week of business support; help and advice with fundraising and communications; legal costs; and a budget to enable National Trust staff to spend time with INTO member organisations.

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

OBJECTIVES AND ACTIVITIES

Public benefit

The object of the Charity is to promote the conservation and enhancement of the natural and cultural heritage of all nations for the benefit of the people of the world. In shaping our objectives and planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit.

At its most basic, heritage is what people value and want to hand on to future generations. The definition of heritage is very broad and it can cover everything from land and biodiversity, to buildings and landscapes, collections and intangible things like language and traditional practices. In fact, what makes something part of our heritage is not whether it is a building or a landscape, but the value we place on it.

INTO's role therefore in helping organisations protect and conserve heritage all over the world is inherently linked to public benefit. Because heritage is only heritage if it's of value to citizens.

FINANCIAL REVIEW

Financial position

The position of the charity at the end of the year is set out on page 15.

Reserves policy

The charity held total reserves at the year end of £134,718. Of these £26,432 of restricted funds were held.

Free reserves at the year end stood at £108,286 (2017 £70,558).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

INTO is registered and regulated under UK law as a Charitable Incorporated Organisation Number 1175994. It is governed by its CIO Constitution and By-laws. It was registered with the Charity Commission (England and Wales) on 29 November 2017. These documents are available on the INTO website.

Recruitment and appointment of new trustees

As set out in its Constitution, the charity Trustees are appointed at the biennial INTO Congress. In advance of each Congress, each Full Member may nominate one or more individuals to be considered. The charity Trustees recommend individuals from amongst these nominations for appointment at the next Congress. They may also appoint Trustees between Congresses but a charity Trustee so appointed must retire at the next Congress, but may be nominated for re-appointment.

A charity Trustee may not hold office for more than three consecutive terms except where length of service includes time served as Chair or Vice Chair.

None of our Trustees receive remuneration or other benefit from their work with INTO.

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The INTO Trustees meet annually face-to-face and regularly by teleconference, thus making optimal use of virtual technologies and enabling our worldwide interests and membership to participate in a regular and cost-effective manner. These meetings are chaired by Dame Fiona Reynolds.

The National Trust of England, Wales and Northern Ireland was appointed host of the Secretariat and employs a Secretary-General who manages the day-to-day operations of the charity. This delegated framework is set out in a by law.

The National Trust of England, Wales and Northern Ireland contributes up to £100,00 per year in cash and in kind) to INTO, including four days a week of our Secretary-General's time; associated travel expenses; one day a week of business support; help and advice with fundraising and communications; legal costs; and a budget to enable National Trust staff to spend time with INTO member organisations.

Risk management

The Trustees confirm that the major risks to which INTO is exposed have been reviewed and systems established to manage these.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1175994

Principal address

20 Grosvenor Gardens
London
SW1W 0DH

Trustees

Dame F Reynolds
Dr Irena Edwards
Ms Catrini Kubontubuh
Ms E Drani
Ms K Malone-France
Ms N Bull
Mr W White
Ms E Erasito
Mr J Albert
Mr M Galea
Mr S K Misra
Dr D Peacock

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
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SN1 3DU

Approved by order of the board of trustees on 25 Oct 2019 and signed on its behalf by:



.....
Dame F Reynolds - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

Independent examiner's report to the trustees of International National Trusts Organisation

I report to the charity trustees on my examination of the accounts of the International National Trusts Organisation (the Trust) for the year ended 31 December 2018.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Susan Plumb
ACA
Haines Watts
Chartered Accountants
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SN1 3DU

Date: 25 Oct 2019

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

		Unrestricted fund	Restricted funds	Total	2018 funds	Total	2017 funds
	Notes	£	£		£		£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	<u>87,245</u>	<u>3,447</u>		<u>90,692</u>		<u>120,941</u>
Total		87,245	3,447		90,692		120,941
 EXPENDITURE ON							
Charitable activities							
Conferences and projects		-	-		-		30,536
Small grants awarded		-	-		-		5,498
Other charitable activities		<u>49,517</u>	<u>-</u>		<u>49,517</u>		<u>52,205</u>
Total		<u>49,517</u>	<u>-</u>		<u>49,517</u>		<u>88,239</u>
 NET INCOME		 37,728	 3,447		 41,175		 32,702
 RECONCILIATION OF FUNDS							
Total funds brought forward		 <u>70,558</u>	 <u>22,985</u>		 <u>93,543</u>		 <u>60,841</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>108,286</u></u>	 <u><u>26,432</u></u>		 <u><u>134,718</u></u>		 <u><u>93,543</u></u>

The notes form part of these financial statements

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**STATEMENT OF FINANCIAL POSITION
AT 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted funds £	Total £	2018 funds £	Total £	2017 funds £
CURRENT ASSETS							
Debtors	7	-	-	-	-		6,984
Cash at bank		<u>109,186</u>	<u>26,432</u>	<u>135,618</u>	<u>135,618</u>		<u>89,557</u>
		109,186	26,432	135,618			96,541
CREDITORS							
Amounts falling due within one year	8	(900)	-	(900)	(900)		(2,998)
		<u>108,286</u>	<u>26,432</u>	<u>134,718</u>	<u>134,718</u>		<u>93,543</u>
NET CURRENT ASSETS							
		108,286	26,432	134,718			93,543
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>108,286</u>	<u>26,432</u>	<u>134,718</u>			<u>93,543</u>
NET ASSETS		<u>108,286</u>	<u>26,432</u>	<u>134,718</u>			<u>93,543</u>
FUNDS							
Unrestricted funds	9				108,286		70,558
Restricted funds					<u>26,432</u>		<u>22,985</u>
TOTAL FUNDS					<u>134,718</u>		<u>93,543</u>

The financial statements were approved by the Board of Trustees on 25 Oct 2019 and were signed on its behalf by:



.....
Dame F Reynolds -Trustee

The notes form part of these financial statements

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

Charitable Incorporated Organisation

During 2017 the trustees and members of International National Trust Organisation Limited (charity number 1128224) took the decision to establish a charitable incorporated organisation (CIO) to take forward the charity's work. The CIO was registered with the UK Charity Commission on 29 November 2017 with registration number 1175994. The two entities merged on 13th September 2018. The conditions of merger accounting as set out in paragraph 27.4 of the SORP are met and merger accounting has been applied.

Going concern

There are no material uncertainties about the charity's ability to continue.

Cash Flow Statement

The financial statements have been prepared in accordance with FRS 102 1A and therefore a Cash Flow statement is not included.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations and grants	45,191	81,615
Membership fees	<u>45,501</u>	<u>39,326</u>
	<u>90,692</u>	<u>120,941</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>83,314</u>	<u>37,627</u>	<u>120,941</u>
Total	83,314	37,627	120,941
EXPENDITURE ON			
Charitable activities			
Conferences and projects	-	30,536	30,536
Small grants awarded	-	5,498	5,498
Other charitable activities	<u>52,205</u>	<u>-</u>	<u>52,205</u>
Total	<u>52,205</u>	<u>36,034</u>	<u>88,239</u>
NET INCOME	31,109	1,593	32,702
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>39,449</u>	<u>21,392</u>	<u>60,841</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>70,558</u></u>	<u><u>22,985</u></u>	<u><u>93,543</u></u>

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

5. CHARITABLE INCORPORATED ORGANISATION

During 2017 the trustees and members of International National Trust Organisation Limited (charity number 1128224) took the decision to establish a charitable incorporated organisation (CIO) to take forward the charity's work. The CIO was registered with the UK Charity Commission on 29 November 2017 with registration number 1175994. The two entities merged on 13th September 2018.

ANALYSIS OF SOFA COMPONENTS FOR THE CURRENT REPORTING PERIOD

	INTO (pre merger) Reg 1128224 £	INTO (pre merger) Reg 1175994 £	INTO (post merger) Reg 1175994 £	Combined Total £
Total income	58,350	-	32,342	90,692
Total expenditure	<u>(30,293)</u>	-	<u>(19,224)</u>	<u>49,517</u>
Net Income / (expenditure)	<u>28,057</u>	-	<u>13,118</u>	<u>41,175</u>

ANALYSIS OF NET ASSETS AT THE DATE OF THE MERGER

	INTOReg 1128224 £	INTOReg 1175994 £	Combined Total £
Net assets			
Represented by:			
Unrestricted funds	98,614	-	98,614
Restricted funds	<u>21,717</u>	-	<u>21,717</u>
Total funds	<u>120,331</u>	-	<u>120,331</u>

6. STAFF COSTS

The charity does not employ any staff. During the year salary costs of £41,009 (2018 £41,500) were met by The National Trust and included as donated services in these financial statements.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	<u>-</u>	<u>6,984</u>

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other creditors	<u>900</u>	<u>2,998</u>

9. MOVEMENT IN FUNDS

	At 1/1/18	Net movement in funds	At 31/12/18
	£	£	£
Unrestricted funds			
General fund	70,558	37,728	108,286
Restricted funds			
Global Giving	282	190	472
ICNT	10,477	3,257	13,734
INTO Foundation	<u>12,226</u>	<u>-</u>	<u>12,226</u>
	22,985	3,447	26,432
	<u>93,543</u>	<u>41,175</u>	<u>134,718</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	87,245	(49,517)	37,728
Restricted funds			
Global Giving	190	-	190
ICNT	<u>3,257</u>	<u>-</u>	<u>3,257</u>
	3,447	-	3,447
	<u>90,692</u>	<u>(49,517)</u>	<u>41,175</u>
TOTAL FUNDS			

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/17 £	Net movement in funds £	At 31/12/17 £
Unrestricted Funds			
General fund	39,449	31,109	70,558
Restricted Funds			
Global Giving	2,662	(2,380)	282
ICNT	2,807	7,670	10,477
INTO Foundation	12,226	-	12,226
Small grants fund	<u>3,697</u>	<u>(3,697)</u>	<u>-</u>
	21,392	1,593	22,985
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>60,841</u>	<u>32,702</u>	<u>93,543</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,314	(52,205)	31,109
Restricted funds			
ICNT	35,826	(28,156)	7,670
Small grants fund	1,801	(5,498)	(3,697)
Global Giving	<u>-</u>	<u>(2,380)</u>	<u>(2,380)</u>
	37,627	(36,034)	1,593
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>120,941</u>	<u>(88,239)</u>	<u>32,702</u>

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/17 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	39,449	68,837	108,286
Restricted funds			
Global Giving	2,662	(2,190)	472
ICNT	2,807	10,927	13,734
INTO Foundation	12,226	-	12,226
Small grants fund	<u>3,697</u>	<u>(3,697)</u>	<u>-</u>
	<u>21,392</u>	<u>5,040</u>	<u>26,432</u>
TOTAL FUNDS	<u><u>60,841</u></u>	<u><u>73,877</u></u>	<u><u>134,718</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,559	(101,722)	68,837
Restricted funds			
Global Giving	190	(2,380)	(2,190)
ICNT	39,083	(28,156)	10,927
Small grants fund	<u>1,801</u>	<u>(5,498)</u>	<u>(3,697)</u>
	<u>41,074</u>	<u>(36,034)</u>	<u>5,040</u>
TOTAL FUNDS	<u><u>211,633</u></u>	<u><u>(137,756)</u></u>	<u><u>73,877</u></u>

**INTERNATIONAL NATIONAL TRUSTS
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

9. MOVEMENT IN FUNDS - continued

GlobalGiving is the crowdfunding platform used for INTO's 'Encourage African Youth to Embrace Their Heritage' in 2017. The project finished in 2018 but we still receive small donations (to INTO general funds) via GlobalGiving.

ICNT is the International Conference of National Trusts, INTO's biennial conference that brings together the global family of National Trusts and similar heritage organisations in different locations around the world.

The INTO Foundation was established with a gift from the late Rodney Davidson AO, a long term supporter of INTO and the ICNT. Under the new governance structure, the INTO Foundation has been wound up and its assets transferred to the CIO.

The Small Grants Fund started in 2013 in response to INTO members' requests for small but catalytic grants for difficult to fund projects. In 2018, the programme was rolled into TAP-INTO, a travel grant programme supporting partnerships between INTO members.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.