

Company registration number: 02997803  
Charity registration number: 1060105

# Wirral Information Resource for Equality and Diversity Limited

(A company limited by guarantee)

Annual Report and Consolidated Financial Statements

for the Year Ended 31 March 2015

Robinson Rice Associates Limited  
Chartered Accountants, Registered Auditors  
and Chartered Tax Advisors  
93, Bank Road  
West Kirby  
Wirral  
CH48 0RB

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# Wirral Information Resource for Equality and Diversity Limited

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# Wirral Information Resource for Equality and Diversity Limited

## Reference and Administrative Details

<b>Charity name</b>	Wirral Information Resource for Equality and Diversity Limited
<b>Charity registration number</b>	1060105
<b>Company registration number</b>	02997803
<b>Principal office</b>	Unit 7, Wirral Business Park Arrowe Brook Road Upton Wirral Merseyside CH49 1SX
<b>Registered office</b>	Unit 7, Wirral Business Park Arrowe Brook Road Upton Wirral Merseyside CH49 1SX
<b>Trustees</b>	Dr. P. Dufton, Chair  Mr. L. Brown  Mr. W. Woods  Mr. A. Welch, Vice Chair  Mr. K. Murphy  Mr C Russell
<b>Chief executive officer</b>	Mr. D. Maguire
<b>Bankers</b>	Lloyds TSB Wirral
<b>Auditor</b>	Robinson Rice Associates Limited 93, Banks Road West Kirby Wirral CH48 0RB

# **Wirral Information Resource for Equality and Diversity Limited**

## **Trustees' Report**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The organisation is a charitable company limited by guarantee, formed in 1989 and achieving charitable status in 1994. The organisation was established under a Memorandum of Association and is governed by its' Articles of Association. In the event of the company being wound up, members are required to contribute an amount not to exceed £1. Changes to the Memorandum and Articles of Association came into force on 1st April 2011.

#### **Responsibilities of the Trustees.**

Wired trustees are expected to comply with all the requirements as laid down in the following Charity Commission publications.

"The Essential Trustee".

"The Hallmarks of an Effective Charity"

#### **Recruitment and Appointment of Board of Trustees**

The members of the Board are both directors of the company and charity trustees.

The organisation has robust policies and procedures to identify potential trustees and to recruit appropriately skilled people. All potential Board members are interviewed by the Chair and Vice chair of the organisation, or delegated trustees, to identify skills and values that will be of value to the organisation.

#### **Trustee Induction and Training**

Induction processes for new Board members was last reviewed and updated in 2015. Wired have undertaken a review of induction procedures.

All new Trustees complete a formal application and interview process prior to meeting with the Chief Executive and the Development sub group of the board to be briefed on the ethos and activity of the organisation, the strategic plan as well as reiterating the responsibilities of charity trustees and company directors.

The Board has a development sub group that meets prior to the Board meeting and reports back on activities undertaken or development opportunities.

#### **Organisational Structure**

The Board of Trustees hold at least four regular Board meetings, an AGM and up to two development days per year. The Board develops the Strategic Plan for the organisation. The Board have a broad range of skills that include financial monitoring; risk management; human resources and training.

The Board delegates the day to day management of the organisation to a Chief Executive who has responsibility for the implementation of the strategic plan and line management responsibility for senior staff. The Chief Executive also has responsibility for Quality Assurance and the ongoing development of the organisation. The Chief Executive is supported by a Management Team comprising of 8 Managers/Co-ordinators.

# **Wirral Information Resource for Equality and Diversity Limited**

## **Trustees' Report**

### **Risk Management**

The Risk Register is reviewed annually and action taken to mitigate identified risks.

The organisation has developed a wealth of policies to mitigate risks to clients and staff including: Health & Safety Policy; Safeguarding Adults and Children Policies; Data Protection and Confidentiality, Equality Act, Bribery Policy and Complaints Policy.

We have a full Volunteers Management Policy and Process. Governance issues such as Health & Safety and Data Protection issues are a standing agenda item for all Board meetings. Wired complies with relevant Quality Assurance schemes for the services it delivers.

### **Related parties**

Wired has a wide range of stakeholders including: people who use our services, commissioning bodies such as Local Authorities and Health Trusts, other funding bodies, staff and volunteers. Wired works to a range of national and local strategies that are relevant to the services delivered. The organisation works in partnership with a range of agencies, particularly in the public and third sectors and seeks to influence both the development and implementation of strategies and policies that impact on the lives of disabled people and carers.

Wired holds a register of Trustees and Officers related parties. This is reviewed annually.

## **OBJECTIVES AND ACTIVITIES**

### **Mission**

The organisation's mission is to promote the equality, dignity and independence of disadvantaged people, including carers. To achieve this, Wired delivers a range of services and engages in consultation and other exercises with a view to influencing all relevant policies.

### **Public Benefit**

All the work the Charity undertakes has a public benefit. We provide services to disadvantaged people to overcome social exclusion and offer assistance and support to integrate them into society.

The more people that are included and supported into society the greater the public benefit as people's mental health and wellbeing is improved, family life and relations are maintained, use of health service provision can be lessened. Where people are in work they are more likely to stay in work and if in unemployment they are able to access training and employability skills.

Wired continues to be a strong force in the delivery of services to carers, people with disabilities and other disadvantaged groups.

### **Staff and Volunteers**

Wired is very fortunate to have an excellent reputation for quality, a wealth of experience, and particularly a strong skill set through existing senior management and the exceptionally high calibre of the staff and volunteer delivery teams. This provides Wired with the ideal positioning for meeting the challenges and opportunities that the sector is facing.

# **Wirral Information Resource for Equality and Diversity Limited**

## **Trustees' Report**

Wired is indebted to those who volunteer their time to support the work of the organisation. People volunteer in a range of roles throughout Wired and significantly enhance the numbers of people that we are able to offer services to. One of the senior Managers has a lead role to ensure that volunteers are appropriately recruited, checked, trained and supervised.

The Board of Trustees fully recognises the work of all the staff and volunteers and values the contribution they bring to the success of Wired.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Advocacy**

During the year Wired provided an independent advocacy service within a range of its contracted services to a variety of client groups. Adults 16-64 with a physical disability; people who access, or who wish to access Direct Payments; Disabled children who are looked after;

Carers, Pupils aged between 5-13 and Independent Mental Capacity Advocacy in Wirral and Wrexham. The services continue to influence the development and implementation of health, social care, education and transport policy locally. The services are offered on an outreach basis.

#### **Carers Services**

The Carer's Support Coordinators work to identify carers and develop services to support them. The organisation manages a Carers Helpline and ensures that Carers are appropriately consulted about services for them or for the people that they care for. The services are primarily offered on an outreach basis. We provide services for adult carers in Oldham, Warrington and Wirral and for young carers in Warrington.

#### **Direct Payments/Personal Budgets Advocacy Service**

This enables people who access direct payments to fulfil their care needs, and those who wish to receive direct payments to be represented. The staff involved in this project advocate on behalf of clients on a range of issues including employment law, recruitment of staff and financial management. They also, where required support people through core assessments to ensure that their needs are fully understood.

#### **Direct Payments Payroll Service**

A team of staff provide a payroll service for Direct Payments users who do not want responsibility for the application and payment of tax and national insurance. The service also covers all quarter and year end returns to HMRC.

#### **Direct Payments Advice Service**

Direct Payments Advisory service is offered to children and young people and their parents to ensure that they are able to take full advantage of Direct Payments.

#### **SEND Partnership**

Wired delivers the SEND Partnership function in Wirral. This is a statutory service which is commissioned by Wirral Council and provides support to parents of children with additional educational needs.

# **Wirral Information Resource for Equality and Diversity Limited**

## **Trustees' Report**

### **Shopmobility**

This service involves the hiring of equipment including electric scooters, power chairs and wheel chairs to enable people with mobility impairments to access shopping and leisure activities in the two largest town centres in Wirral. The scheme encourages independence and reduces social isolation for people who would otherwise struggle to leave their homes. It is valued by mobility impaired people and carers alike.

### **FINANCIAL REVIEW**

The year to March 2015 has reflected the impact of the changes to contracted services across all the counties in which we have been working. This has resulted in a number of efficiencies being implemented throughout the year. Wherever possible the efficiencies have been taken from the back office costs to try and minimise the impact on service users.

In line with the directions of the Board of Trustees, the year to March 2015 has been a period of consolidation following the changes and accordingly gross income has reduced.

The business plan includes targets to increase the range of funding sources both to increase the number of people supported by existing services and to develop new ones in line with people's needs.

### **Funding sources**

The organisation receives funding from a range of sources including Wirral Metropolitan Borough Council, Oldham Borough Council, Warrington Borough Council, Conwy Borough Council and Betsi Cadwalder Local Health Board in the form of contract income for services.

### **Investment Policy**

The level of reserves currently held by the charity does not allow for consideration of long term investments however cash flow is carefully monitored and the organisation moves money on a short term basis to a higher interest account.

### **Reserves Policy**

The Board of Trustees has reviewed the level of unrestricted reserves currently held by the organisation and deemed them to be inappropriate in light of the level of turnover. The Board is aiming to increase reserves to a level equivalent to at least 3 months turnover. This would ensure that the company could cover a loss of income for a specific project for a period of time. As current reserve levels fall short of the target, the organisation is forced, from time to time, to curtail activities to which we are unable to attract the appropriate level of funding. The business plan includes options to increase the level of reserves, predominantly through the activities of the organisation's trading arm, Inclusive Access UK Ltd.

# Wirral Information Resource for Equality and Diversity Limited

## Trustees' Report

### PLANS FOR FUTURE PERIODS

Wired is currently developing a 3 year business plan built around the following methodologies:

Expansion – Delivering current services to new customers

Diversification – Delivering new services to existing customers

Innovation – Delivering new services to new customers.

Key areas of exploration include:

- Equality and Diversity
- Disability rights
- Early intervention and prevention services focusing on health and wellbeing
- Expansion of payroll services
- Diversification of carers services
- Exploration of commercial opportunities
- Increased partnership working and merger considerations

### FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Wired held no such funds during the period covered by these accounts.

### AUDITORS

A resolution proposing that Robinson Rice Associates be re-appointed as auditors of the charity will be put to the Annual General Meeting.

### Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Approved by the Board on 19<sup>th</sup> January 2016 and signed on its behalf by: .....

Signature..... A Welch ..... Print Name..... ANTHONY JOHN WELCH .....

Position on Board of Trustees VICE CHAIR .....



## **Wirral Information Resource for Equality and Diversity Limited**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees (who are also directors of Wirral Information Resource for Equality and Diversity Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statement in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## **Independent Auditors' Report to the Trustees of Wirral Information Resource for Equality and Diversity Limited**

We have audited the financial statements of Wirral Information Resource for Equality and Diversity Ltd for the Year ended 31 March 2015, including the Group Statement of Financial Activities and the Group and Parent Charitable Company Balance Sheet, set out on pages 10 to 23. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities),

This report is made solely to the charitable company's members. As a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body in accordance with regulations made under section 154 Charities Act 2011. Our work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable and its members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on Page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true fair view

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011, and report in accordance with those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and international Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's and the parent charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements 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 state of the group and parent charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, and the Charities Act 2011.

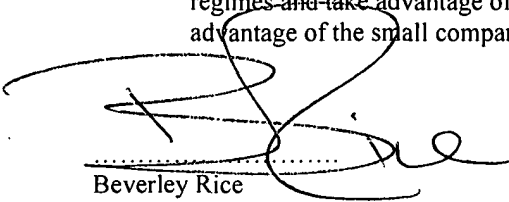
# **Independent Auditors' Report to the Trustees of Wirral Information Resource for Equality and Diversity Limited**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regimes and take advantage of the small companies exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report



.....  
Beverley Rice  
Senior Statutory Auditor  
For and on behalf of  
Robinson Rice Associates Limited

25/01/2016

93, Banks Road  
West Kirby  
Wirral  
CH48 0RB

Robinson Rice Associates Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

## Wirral Information Resource for Equality and Diversity Limited

### Consolidated Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2015

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	286	-	286	4,829
Activities for generating funds	4	5,320	-	5,320	5,007
Investment income	5	47	-	47	14
Incoming resources from charitable activities	6	1,077,301	884,885	1,962,186	1,946,704
Commercial trading operation		89,798	-	89,798	111,129
Total incoming resources		<u>1,172,752</u>	<u>884,885</u>	<u>2,057,637</u>	<u>2,067,683</u>
<b>Resources expended</b>					
Charitable activities	7	1,057,593	919,280	1,976,873	2,205,203
Governance costs	7	11,541	-	11,541	10,630
Commercial trading operation		93,582	-	93,582	135,790
Total resources expended		<u>1,162,716</u>	<u>919,280</u>	<u>2,081,996</u>	<u>2,351,623</u>
Net income (expenditure) before transfers		10,036	(34,395)	(24,359)	(283,940)
<b>Transfers</b>					
Gross transfers between funds		<u>4,103</u>	<u>4,103</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,933	(30,292)	(24,359)	(283,940)
<b>Reconciliation of funds</b>					
Total funds brought forward		245,398	204,032	449,430	733,370
Total funds carried forward		<u>251,331</u>	<u>173,740</u>	<u>425,071</u>	<u>449,430</u>

The notes on page 12 to 23 form an integral part of these financial statements.

# Wirral Information Resource for Equality and Diversity Limited

(Registration number 02997803)

## Consolidated and Charity Balance Sheet as at 31 March 2015

	Note	2015		2014	
		<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12	39,150	37,431	50,196	48,171
Investments	13	-	2	-	2
		<hr/>	<hr/>	<hr/>	<hr/>
		39,150	37,433	50,196	48,173
<b>Current assets</b>					
Debtors	14	62,807	82,195	129,402	125,513
Cash at bank and in hand		408,556	384,225	372,892	364,637
		<hr/>	<hr/>	<hr/>	<hr/>
		471,363	466,420	502,294	490,150
<b>Creditors: Amounts falling due within one year</b>	15	85,442	74,888	103,060	84,748
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net current assets</b>		385,921	391,532	399,234	405,402
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net assets</b>		425,071	428,965	449,430	453,575
		<hr/>	<hr/>	<hr/>	<hr/>
<b>The funds of the charity:</b>					
<b>Restricted funds in surplus</b>		173,740	173,740	204,031	204,031
<b>Unrestricted funds</b>					
Unrestricted income funds		251,331	255,225	245,399	249,544
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total charity funds</b>		425,071	428,965	449,430	453,575
		<hr/>	<hr/>	<hr/>	<hr/>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 19/01/2016 and signed on its behalf by:

  
 .....  
 Mr A Welch  
 Vice Chair Board of Trustee

The notes on page 12 to 23 form an integral part of these financial statements.

# **Wirral Information Resource for Equality and Diversity Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2015**

### **1 Accounting policies**

#### **Basis of preparation**

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

The Statement of financial activities (SORP) and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiary are consolidated on a line by line basis.

The Charity has availed itself of Paragraph 4 (1) of schedule 1 of the Small Companies and Groups (Accounts and Directors Report) Regulations 2008. No separate SOFA has been presented for the charity above as permitted by section 408 of the Companies Act 2006, and paragraph 397 of the SORP

#### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 20.

#### **Incoming resources**

Voluntary income including donations and gifts is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Incoming resources from tax reclaims are include in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

## **Wirral Information Resource for Equality and Diversity Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2015**

.....continued

#### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% reducing balance basis
Fixtures and fittings	25% reducing balance basis

#### **Investments**

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

#### **Operating leases**

Rentals payable under operating leases are charges in the statement of financial activities on a straight line basis over the lease term.

#### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

# Wirral Information Resource for Equality and Diversity Limited

## Notes to the Financial Statements for the Year Ended 31 March 2015

.....continued

### 2 Voluntary Income

	Unrestricted Fund £	Restricted Fund £	Total Funds 2015 £	Total Fund 2014 £
<b>Fundraising</b>				
Donations	30	-	30	763
Fundraising	256	-	256	1,216
	<hr/> 286	<hr/> -	<hr/> 286	<hr/> 1,979
<b>Other Income</b>				
Other Income	-	-	-	450
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	-	-	2,400
	<hr/> -	<hr/> -	<hr/> -	<hr/> 2,850
	<hr/> 286	<hr/> -	<hr/> 286	<hr/> 4,829

### 3 Grants receivable

	Unrestricted Fund £	Restricted Fund £	Total Funds 2015 £	Total Fund 2014 £
Grants – other agencies	-	22,820	22,820	-
	<hr/> -	<hr/> 22,820	<hr/> 22,820	<hr/> -

### 4 Activities for generating funds

	Unrestricted Fund £	Restricted Fund £	Total Funds 2015 £	Total Fund 2014 £
<b>Shopmobility Membership</b>				-
Shopmobility Membership	5,320	-	5,320	5,007
	<hr/> 5,320	<hr/> -	<hr/> 5,320	<hr/> 5,007



**Wirral Information Resource for Equality and Diversity Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2015**

..... *continued*

**5 Investment Income**

	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>Total Funds 2015 £</b>	<b>Total Fund 2014 £</b>
Interest on cash deposits	47	-	47	14
	<hr/>	<hr/>	<hr/>	<hr/>

# Wirral Information Resource for Equality and Diversity Limited

## Notes to the Financial Statements for the Year Ended 31 March 2015

.....continued

### 6 Incoming resources from charitable activities

	Unrestricted Fund £	Restricted Fund £	Total Funds 2015 £	Total Fund 2014 £
<b>Advice Services</b>				
Donations	75	-	75	176
Grants – other agencies	-	-	-	-
Other income	1,368	-	1,368	6,755
Contractual Income from Betsi Cadwaladr	17,373	-	17,373	117,933
Contractual Income from Conwy	-	-	-	70,069
Contractual Income from Cumbria CC	-	-	-	4,307
Contractual Income from WBC	167,406	-	167,406	416,331
Contractual Income	27,966	-	27,966	-
Contractual Income from NHS Wirral BC	34,000	-	34,000	38,544
Contractual Income from Warrington	175,966	-	175,966	175,965
Contractual Income from Oldham	275,315	-	275,315	285,869
	<u>699,469</u>	<u>-</u>	<u>699,469</u>	<u>1,115,949</u>
<b>Beneficiary Services</b>				
Donations	1,115	1,137	2,252	-
Grants – other agencies	-	22,820	22,820	-
Fundraising	-	-	-	535
Other Income	5,947	-	5,947	2,608
Interest on cash deposits	-	177	177	263
Contractual Income from WBC	70,941	-	70,941	131,885
Contractual Income from Cumbria LCC	-	-	-	115,696
Contractual Income	203,182	-	203,182	31,100
Contractual Income from NHS Wirral	96,647	-	96,647	92,668
Income received as agent – NHS Wirral	-	453,751	453,751	100,000
re Carers Short Breaks				
Income received as agent – Oldham PCT	-	407,000	407,000	356,000
	<u>377,832</u>	<u>884,885</u>	<u>1,262,717</u>	<u>830,755</u>
	<u>1,077,301</u>	<u>884,885</u>	<u>1,962,186</u>	<u>1,946,704</u>

# Wirral Information Resource for Equality and Diversity Limited

## Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

### 7 Total resources expended

	Advice Services	Beneficiary Services	Governance	Total
	£	£	£	£
<b>Direct costs</b>				
Employment costs	570,772	265,939	-	836,711
Repairs and maintenance	2,677	5,523	-	8,200
Office expenses	19,137	3,642	-	22,779
Sundry and other costs	9,948	7,090	-	17,038
Travel and subsistence	12,836	1,238	-	14,074
Advertising and promotion	17,652	1,356	-	19,008
Depreciation of tangible fixed assets	8,385	2,856	-	11,241
	<u>531,938</u>	<u>397,113</u>	<u>-</u>	<u>929,051</u>
<b>Support costs</b>				
Establishment costs	59,173	3,593	-	62,766
Office expenses	13,370	8,957	-	22,327
Printing, postage and stationery	25,712	14,682	-	40,394
Sundry and other costs	2,133	886,932	-	889,065
Cleaning	4,817	3,406	-	8,223
Accountancy fees	-	-	7,140	7,140
Auditors' remuneration	-	-	3,000	3,000
Legal and professional costs	11,747	3,889	-	15,636
Bad debt expense	6,039	3,372	-	9,411
Bank charges	-	-	1,401	1,401
	<u>122,991</u>	<u>924,831</u>	<u>11,541</u>	<u>1,059,363</u>
	<u>654,929</u>	<u>1,321,944</u>	<u>11,541</u>	<u>1,988,414</u>

### 8 Trustees' remuneration and expenses

No trustees received any remuneration or expenses during the year

## Wirral Information Resource for Equality and Diversity Limited

### Notes to the Financial Statements for the Year Ended 31 March 2015

.....continued

#### 9 Net expenditure

Net expenditure is stated after charging/ (crediting):

	2015 £	2014 £
Auditors' remuneration – audit services	3,000	3,000
Profit on disposal of tangible fixed assets		(2,400)
Depreciation of tangible fixed assets	11,241	14,132
	<hr/>	<hr/>

#### 10 Employees' remuneration

The average number of staff employed during the year was 49 (2014-63)

The aggregate payroll costs of these persons were as follows:

	2015 £	2014 £
Wages and salaries	738,216	1,070,603
Social security	48,508	80,136
Other pension costs	22,761	41,045
	<hr/>	<hr/>
	809,485	1,191,784
	<hr/>	<hr/>

No employees received remuneration in excess of £60,000

#### 11 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

# Wirral Information Resource for Equality and Diversity Limited

## Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

### 12 Tangible fixed assets

	Plant and Machinery Including Motor vehicle		Fixtures, fitting and equipment		Total	
	£		£		£	
	Group	Charity	Group	Charity	Group	Charity
<b>Cost</b>						
As at April 2014	86,222	81,178	156,969	156,969	243,191	229,054
Additions	-	-	500	500	500	500
As at 31 March 2015	<u>86,222</u>	<u>81,178</u>	<u>157,469</u>	<u>157,469</u>	<u>243,691</u>	<u>229,554</u>
<b>Depreciation</b>						
As at 1 <sup>st</sup> April 2014	63,232	51,118	129,765	129,765	192,995	180,883
Charge for the year	<u>4,917</u>	<u>4,611</u>	<u>6,629</u>	<u>6,629</u>	<u>11,564</u>	<u>11,240</u>
As at 31 <sup>st</sup> March 2015	<u>68,149</u>	<u>55,729</u>	<u>136,394</u>	<u>136,394</u>	<u>204,541</u>	<u>192,123</u>
<b>Net book value</b>						
As at 31 March 2015	<u>18,073</u>	<u>25,449</u>	<u>21,075</u>	<u>21,075</u>	<u>39,150</u>	<u>37,431</u>
As at 31 March 2014	<u>22,992</u>	<u>20,967</u>	<u>27,204</u>	<u>27,204</u>	<u>50,196</u>	<u>48,171</u>

# Wirral Information Resource for Equality and Diversity Limited

## Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

### 13 Investments held as fixed assets - Charity

	Investments in Group and Associated Undertakings £
<b>Market value</b>	
As at 1 April 2014 and 31 March 2015	2
<b>Net book value</b>	
As at 31 March 2015	2
As at 31 March 2014	2

All investment assets were held in the UK.

The charity holds more than 20% of the share capital of the following company:

	Country of Incorporation	Principal activity	Class	%
<b>Subsidiary undertakings</b>				
Inclusive Access (UK) Ltd	England	Training and Business support Services	Ordinary	100
			<b>Capital &amp; Reserves</b>	<b>Profit/(loss) For the Period</b>
			£	£
<b>Subsidiary undertakings</b>				
Inclusive Access (UK) Ltd			(3,889)	251

### 14 Debtors

	2015 £		2014 £	
	Group	Charity	Group	Charity
Trade debtors	47,342	40,561	97,759	57,980
Amounts from subsidiary and associated undertakings	-	26,169	-	36,459
Other debtors	1,990	1,990	4,111	4,111
Prepayments and accrued income	13,475	13,475	27,532	26,963
	<u>62,807</u>	<u>82,195</u>	<u>129,402</u>	<u>125,513</u>

# Wirral Information Resource for Equality and Diversity Limited

## Notes to the Financial Statements for the Year Ended 31 March 2015

.....continued

### 15 Creditors: Amounts falling due within one year

	2015 £		2014 £
	<u>Group</u>	<u>Charity</u>	<u>Group</u> <u>Charity</u>
Trade creditors	36,799	34,063	30,337      25,405
Taxation and social security	5,455	5,415	30,103      20,117
Other creditors	32,573	24,795	31,736      29,542
Accruals and deferred income	10,615	10,615	10,884      9,684
	<u>85,442</u>	<u>74,888</u>	<u>103,060</u> <u>84,748</u>

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### Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

### 17 Operating lease commitments

As at 31 March 2015 the charity has annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and Buildings	
	2015 £	2014 £
Within one year	5,031	
Within two and five years		40,250

### 18 Pension scheme

#### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £22,761 (2014 - £41,045).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

# Wirral Information Resource for Equality and Diversity Limited

## Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

### 19 Related parties

#### Controlling entity

The charity is controlled by the trustees who are all directors of the company.

### 20 Analysis of funds

	At 1 April 2014 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2015 £
<b>General Funds</b>					
Unrestricted income - General Fund	245,399	1,172,752	(1,162,716)	(4,103)	251,331
<b>Restricted Funds</b>					
SEIF Capital Grant	16,293		(16,293)	-	-
Carers Short Breaks (Wirral NHS) - funds held as agent	185,177	453,919	(493,401)	-	145,697
Carers short breaks (Oldham PCT)- funds held as agent	2,561	407,009	(397,500)	-	12,069
Warrington adult carers		474	-	2,451	2,925
Warrington young carers		663	-	1,652	2,315
Warrington YP music project		22,820	(12,086)	-	10,734
	204,032	884,885	(919,280)	4,103	173,740
	449,431	2,057,637	(2,081,996)	-	425,071



# Wirral Information Resource for Equality and Diversity Limited

## Notes to the Financial Statements for the Year Ended 31 March 2015

.....continued

### 21 Net assets by fund

	Unrestrict ed Funds £	Restricted Fund £	Total Funds 2015 £	Total Funds 2014 £
Tangible assets	39,150	-	39,150	50,196
Investments	-	-	-	-
Current assets	272,828	173,740	446,568	502,294
Creditors Amounts falling due within one year	(60,647)	-	(60,647)	(103,060)
	<u>251,331</u>	<u>173,740</u>	<u>425,071</u>	<u>449,430</u>

### 22 Funds held as intermediary Agent

Wired delivers a Managed Budget service on behalf of clients who are unable to manage the budgets that they receive to support their care. In this instance Wired is acting as an Intermediary Agent for the funds and therefore, in accordance with the SORP, they are not included in the Balance Sheet.  
Funds held, of this nature, at 31<sup>st</sup> March 2015 totalled £303,471.

### 23 Transfer between funds

These relate to 2 small restricted fund balances included in unrestricted funds at 31<sup>st</sup> March 2014