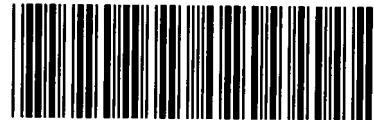


REGISTERED COMPANY NUMBER: 02997803 (England and Wales)
REGISTERED CHARITY NUMBER: 1060105

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016
FOR

WIRRAL INFORMATION RESOURCE FOR EQUALITY
AND DIVERSITY LIMITED

THURSDAY



A5MCD51V

A09

22/12/2016

#371

COMPANIES HOUSE

**WIRRAL INFORMATION RESOURCE FOR EQUALITY
AND DIVERSITY LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2016**

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 10
Statement of Financial Activities	11
Balance Sheets	12 to 13
Cash Flow Statement	14
Notes to the Financial Statements	15 to 28

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2016

The trustees (who are also the directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Wirral Information Resource for Equality and Diversity Limited (the charity and the group) for the year ended 31 March 2016. The trustees confirm that the annual report and financial statements of the charity and the group comply with the current statutory requirements, the requirements of the Charity and the group's governing document and 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) (Charities SORP (FRS102)).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02997803 (England and Wales)

Registered Charity number
1060105

Principal office and Registered office
Unit 7, Wirral Business Park
Arrowe Brook Road
Upton
Wirral
Merseyside
CH49 1SX

Trustees	
Dr P A Dufton, Chair	Doctor
L G Brown	Retired
K G Murphy	
C Russell	Company Director
A J Welch, Vice Chair	Retired
W E Woods	Retired

Chief executive officer
D Maguire

Bankers
Lloyds TSB
Prenton
355 Woodchurch Road
Wirral
CH42 8PE

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2016

Independent Auditors

McLintocks Partnership Limited
Chartered Accountants & Statutory Auditors
2 Hilliards Court
Chester Business Park
Chester
CH4 9PX

STRUCTURE, GOVERNANCE AND MANAGEMENT

a) Governing document

Wirral Information Resource for Equality and Diversity Limited 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.

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The liability of trustees is limited and in the event of the charity 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 1 April 2011.

Trustees are expected to comply with all the requirements as laid down in the following Charity Communication publications.

"The Essential Trustee"

"The Hallmarks of an Effective Charity"

b) 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.

All the trustees give their time voluntarily and receive no benefits from the charity.

c) Trustee induction and training

Induction processes for new Board members was last reviewed and updated in 2015. The organisation 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.

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2016

d) Organisational structure and decision making

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.

In addition to the regular board meetings a smaller group of trustees with relevant experience meet on a bi-monthly basis with the Chief Executive to discuss organisational development and business planning. Management of the organisation is underpinned by regular one to one staff supervisions, team meetings and monthly management meetings.

e) 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 and safety policy; safeguarding adults and children policies; data protection and confidentiality, Equality Act, bribery policy and complaints policy.

The organisation has a full volunteers management policy and process. Governance issues such as health and safety and data protection issues are a standing agenda item for all Board meetings. The organisation complies with relevant quality assurance schemes for the services it delivers.

f) Related parties

The organisation 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. The organisation 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.

The organisation holds a register of trustees and officers related parties. This is reviewed annually.

OBJECTIVES AND ACTIVITIES

a) Mission

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

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2016

b) Public benefit

All the work the charity undertakes has a public benefit. The organisation 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.

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

c) Staff and volunteers

The organisation 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 the organisation with the ideal positioning for meeting the challenges and opportunities that the sector is facing.

The organisation is indebted to those who volunteer their time to support the work of the organisation. People volunteer in a range of roles throughout the organisation 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 the organisation.

GROUP STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

a) Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b) Advocacy

During the year WIRED has continued to provide advocacy services to a wide range of clients as a component of a number of contracts. Advocacy clients have included adult carers, young carers and direct payment service users. WIRED's advocacy services continue to support the most marginalised groups in Wirral and also in Warrington, in particular supporting individuals to understand and make informed choices following the introduction of the Care Act

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2016

c) Carers services

WIRED's carer support services continue to identify hidden carers and develop services to support them. WIRED delivers the Carers Health and Well Being Service and Carers Helpline in Wirral and manages Warrington Carers Centre in Warrington which includes both Adult and Young Carers services. Services are offered through a blend of centre-based and outreach activities, providing support and advice to carers both on an individual basis and also via support groups and drop in services.

d) 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.

e) 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.

f) 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.

g) SEND Partnership

The organisation organises 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.

h) 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.

i) Inclusive Access

WIRED'S wholly owned subsidiary Inclusive Access continues to provide high quality specialist training and qualifications across all areas of advocacy. Additionally, Inclusive Access is also exploring the development of a range of other income streams including:

- Relevant Persons Representative Training
- Information, Advice and Guidance Training
- The TAQA Assessor qualification
- Mediation services
- Commercial Payroll Services
- Counselling Services
- Spot Purchase Advocacy
- Business Planning and Business Development Services

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2016

FINANCIAL REVIEW

a) Financial Results

Group total income fell from £2,057,637 to £1,049,876. This was due to a number of larger grant funded programmes with the Local Authority ending as a result of reaching the 5 year maximum duration. Similarly total expenditure fell from £2,081,996 to £1,073,615. The net result is a group deficit for the year of £23,739. This is after charging depreciation of £9,850 and suffering a loss of £12,349 within Inclusive Access that was primarily due to re-structuring and business planning activities. The deficit compares with a very similar deficit in 2015 of £23,359. Net assets of the group at 31 March 2016 were £401,332, comprising unrestricted funds of £217,936 and restricted funds of £183,396.

b) Principal risks and uncertainties

The majority of WIRED's income is generated via grants from Local Authorities and is subject to the risks associated with Local Authority funding during the current economic environment. WIRED is mindful that any reduction in service delivery quality could result in loss of grant due to the ever-increasing pressures on Local Authorities to achieve best value with all grant funded activity. WIRED is currently exploring other income generation opportunities that do not involve grants from Local Authorities and also ensuring that services are delivered across multiple Local Authority areas in order to disperse and minimise risk where possible.

c) 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 Cadwallder Local Health Board.

d) 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.

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2016

e) Reserves policy

The Board of Trustees has reviewed the level of unrestricted reserves currently held by the organisation. Reserves are almost at the level of three month's turnover, which is the target level set by the trustees.

f) Funds held as custodian trustee on behalf of others

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

PLANS FOR FUTURE PERIODS

The organisation is currently developing a 3 year business plan build 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

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2016

STATEMENT OF TRUSTEES RESPONSIBILITIES

Trustees' responsibilities statement

The trustees (who are also directors of Wirral Information Resource for Equality and Diversity Limited for the purposes of company law) are responsible for preparing the trustees' report (including the group strategic report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income and expenditure of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

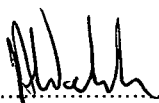
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

This report, incorporating the group strategic report, was approved by the trustees, in their capacity as company directors, on 29 November 2016 and signed on their behalf by:


.....
A J Welch - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)**

We have audited the financial statements of Wirral Information Resource for Equality and Diversity Limited for the year ended 31 March 2016 set out on pages 11 to 28. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity'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 Charity and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of Trustees and auditors

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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 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 Charity'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's and the parent charity's affairs as at 31 March 2016 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including the Financial Reporting Standard 102 (FRS 102); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006


In our opinion the information given in the trustees' report (incorporating the strategic review) for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)**

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 requires us to report to you if, in our opinion:

- the parent charity has not kept adequate accounting records, or returns adequate for our audit have not been received by branches not visited by us; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.


d Michael Caputo FCA (Senior Statutory Auditor)
for and on behalf of McLintocks Partnership Limited
Chartered Accountants
Statutory Auditors
2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9PX

29 November 2016

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2016

		Unrestricted fund	Restricted fund	2016 Total funds	2015 Total funds
	Notes	£	£	£	£
INCOME					
Donations and legacies	3	197	-	197	2,357
Activities for raising funds	4	8,088	-	8,088	5,576
Commercial trading operation	5	38,796	-	38,796	89,798
Investment income	6	63	80	143	224
Income from charitable activities					
Advice and beneficiary services	7	893,652	109,000	1,002,652	1,959,682
Total income		940,796	109,080	1,049,876	2,057,637
EXPENDITURE					
Costs of raising funds					
Commercial trading operation	5	51,145	-	51,145	93,582
Charitable activities					
Advice and beneficiary services	8	835,546	186,924	1,022,470	1,988,414
Total expenditure		886,691	186,924	1,073,615	2,081,996
NET INCOME/(EXPENDITURE BEFORE TRANSFERS)		54,105	(77,844)	(23,739)	(24,359)
Transfer between funds		(87,500)	87,500	-	-
NET INCOME/EXPENDITURE		(33,395)	9,656	(23,739)	(24,359)
RECONCILIATION OF FUNDS					
Total funds brought forward		251,331	173,740	425,071	449,430
TOTAL FUNDS CARRIED FORWARD		217,936	183,396	401,332	425,071

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes form part of these financial statements

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

CONSOLIDATED BALANCE SHEET
At 31 March 2016

		2016	2015
	Notes	£	£
FIXED ASSETS			
Tangible assets	13	30,318	39,150
Investments	14	-	-
		<u>30,318</u>	<u>39,150</u>
CURRENT ASSETS			
Debtors	15	51,403	62,807
Cash at bank and in hand		431,761	408,556
		<u>483,164</u>	<u>471,363</u>
CREDITORS			
Amounts falling due within one year	16	<u>(112,150)</u>	<u>(85,442)</u>
NET CURRENT ASSETS		<u>371,014</u>	<u>385,921</u>
		<u>401,332</u>	<u>425,071</u>
FUNDS	21		
Unrestricted funds		217,936	251,331
Restricted funds		<u>183,396</u>	<u>173,740</u>
		<u>401,332</u>	<u>425,071</u>

The financial statements were approved by the Board of Trustees on 29 November 2016 and were signed on its behalf by:


.....
A J Welch -Trustee

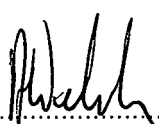
The notes form part of these financial statements

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

CHARITY BALANCE SHEET
At 31 March 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	13	28,904	37,431
Investments	14	<u>2</u>	<u>2</u>
		28,906	37,433
CURRENT ASSETS			
Debtors	15	72,023	82,195
Cash at bank and in hand		424,226	384,225
		<u>496,249</u>	<u>446,420</u>
CREDITORS			
Amounts falling due within one year	16	<u>(107,585)</u>	<u>(74,888)</u>
NET CURRENT ASSETS		<u>388,664</u>	<u>391,532</u>
		<u>417,570</u>	<u>428,965</u>
FUNDS	21		
Unrestricted funds		234,174	255,225
Restricted funds		<u>183,396</u>	<u>173,740</u>
		<u>417,570</u>	<u>428,965</u>

The financial statements were approved by the Board of Trustees on 29 November 2016 and were signed on its behalf by:


.....
A J Welch -Trustee

The notes form part of these financial statements

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

CONSOLIDATED CASH FLOW STATEMENT
For the year ended 31 March 2016

	2016 £	2015 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(23,739)	(24,359)
Adjustments for:		
Depreciation	9,849	11,564
Decrease in debtors	11,404	66,595
Increase (Decrease) in creditors	26,708	(17,636)
Cash provided by operating activities	24,222	36,164
Cash flows from investing activities		
Purchase of tangible fixed assets	(1,107)	(500)
Cash used in investing activities	(1,107)	(500)
Increase/ (decrease) in cash and cash equivalents in the year	23,205	35,664
Cash and cash equivalents at the beginning of the year	408,556	372,892
Cash and cash equivalents at the end of the year	431,761	408,556

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Wirral Information Resource for Equality and Diversity Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of the transition no restatements were required.

1.3 Preparation of the accounts on a going concern basis

The trustees have considered the future trading of the charity and the group and have prepared cash flow forecasts for a period of 12 months from the date of these financial statements. They have a reasonable expectation that the charity and the group can continue to meet its liabilities as they fall due. On this basis, the trustees consider it appropriate to prepare the financial statements on the going concern basis.

1.4 Group financial statements

The financial statements consolidate the accounts of Wirral Information Resource for Equality and Diversity Limited and all of its wholly owned subsidiary undertaking ('subsidiary'), on a line-by-line basis.

A separate Statement of Financial Activities and Income and expenditure account for the charity has not been presented because the advantage has been taken of the exemption afforded by section 408 of the Companies Act 2006.

1.5 Income

Donations and legacies are 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.

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2016

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.

Income from tax reclaims are included 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.

1.6 Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item; any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.7 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.

1.8 Expenditure

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.

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2016

1.9 Support costs

Support costs include central functions and governance costs. These governance costs include costs of the preparation and examination of the statutory accounts, costs of trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.10 Allocation of support costs

Support costs 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.

1.11 Operating leases

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

1.12 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.

1.13 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.14 Tangible fixed assets and 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

1.15 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

1.16 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

1.17 Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for discounts.

1.18 Transition to FRS 102

There have been no restatements of opening balances required in making the transition to FRS 102. The transition date was 1 April 2014.

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

2. LEGAL STATUS

The charity is a company limited by guarantee. In the event of the charity being wound up, members are required to contribute an amount not to exceed £1.

3. DONATIONS AND LEGACIES

	Unrestricted fund £	Restricted fund £	Total funds 2016 £	Total funds 2015 £
Donations	197	-	197	2,357
	<u>197</u>	<u>-</u>	<u>197</u>	<u>2,357</u>

4. ACTIVITIES FOR RAISING FUNDS

	Unrestricted fund £	Restricted fund £	Total funds 2016 £	Total funds 2015 £
Fundraising	3,184	-	3,184	256
Shopmobility membership	4,904	-	4,904	5,320
	<u>8,088</u>	<u>-</u>	<u>8,088</u>	<u>5,576</u>

5. INCOME FROM COMMERCIAL TRADING OPERATIONS

The wholly owned trading subsidiary, Inclusive Access (UK) Limited delivers training in pre-employment skills, community development, and goal setting for individuals needing to improve confidence and gain additional skills.

	Unrestricted fund £	Restricted fund £	Total funds 2016 £	Total funds 2015 £
Inclusive Access (UK) Limited:				
Turnover	38,796	-	38,796	89,798
Trading expenditure	51,145	-	51,145	93,582
	<u>(12,349)</u>	<u>-</u>	<u>(12,349)</u>	<u>(3,784)</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

5. INCOME FROM COMMERCIAL TRADING OPERATIONS - Continued

The assets and liabilities of the subsidiary was;

	2016	2015
	£	£
Fixed assets	1,414	1,717
Current assets	11,014	31,113
Current liabilities	<u>(28,666)</u>	<u>(36,719)</u>
Aggregate share capital and reserves	(16,238)	(3,889)

6. INVESTMENT INCOME

	Unrestricted fund £	Restricted fund £	Total funds 2016 £	Total funds 2015 £
Bank deposit interest	<u>63</u>	<u>80</u>	<u>143</u>	<u>224</u>
	<u>63</u>	<u>80</u>	<u>143</u>	<u>224</u>

7. INCOME FROM CHARITABLE ACTIVITIES

Income from advice and beneficiary services analysed as:

	Unrestricted fund £	Restricted fund £	Total funds 2016 £	Total funds 2015 £
Other income	62,480	-	62,480	7,315
Grant income from Betsi Cadwaladr	-	-	-	17,373
Grant income from WBC	304,770	-	304,770	238,347
Grant income	99,244	-	99,244	231,148
Grant income - NHS Wirral BC	34,000	-	34,000	34,000
Grant income - Warrington	182,510	-	182,510	175,966
Grant income - Oldham	113,898	-	113,898	275,315
Grants – other agencies	-	-	-	22,820
Grant income- NHS Wirral	96,750	-	96,750	96,647
Income as agent – NHS Wirral	-	25,000	25,000	453,751
Income as agent – Oldham PCT	-	84,000	84,000	407,000
	<u>893,652</u>	<u>109,000</u>	<u>1,002,652</u>	<u>1,959,682</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

8. CHARITABLE EXPENDITURE

Expenditure on advice and beneficiary services analysed as:

	Unrestricted fund £	Restricted fund £	Total funds 2016 £	Total funds 2015 £
Direct costs				
Employment costs	666,006	-	666,006	836,711
Repairs and maintenance	6,680	-	6,680	8,200
Office expenses	17,681	-	17,681	22,779
Sundry and other costs		-		17,038
Travel and subsistence	13,550	-	13,550	14,074
Advertising and promotion	18,461	-	18,461	19,008
Depreciation of tangible fixed assets	8,527	-	8,527	11,241
	<u>730,905</u>	<u>-</u>	<u>730,905</u>	<u>929,051</u>
Support costs				
Establishment costs	21,009	-	21,009	62,766
Office expenses	18,734	-	18,734	22,327
Printing, postage and stationery	33,795	-	33,795	40,394
Sundry and other costs	-	186,924	186,924	889,065
Cleaning	7,335	-	7,335	8,223
Legal and professional costs	17,548	-	17,548	15,636
Bad debts	-	-	-	9,411
Audit and accountancy fees	4,800	-	4,800	10,140
Bank charges	1,420	-	1,420	1,401
	<u>104,641</u>	<u>186,924</u>	<u>291,565</u>	<u>1,059,363</u>
	<u>835,546</u>	<u>186,924</u>	<u>1,022,470</u>	<u>1,988,414</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) are stated after charging/(crediting):

	2016 £	2015 £
Auditors' remuneration – audit services	3,000	4,000
Auditors' remuneration – non audit services	1,800	6,140
Depreciation of tangible fixed assets	<u>9,850</u>	<u>11,241</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2016 nor for the year ended 31 March 2015.

11. STAFF COSTS

	2016	2015
	£	£
Wages and salaries	626,376	738,216
Social security costs	37,055	48,508
Other pension costs	<u>20,109</u>	<u>22,761</u>
	<u>683,540</u>	<u>809,485</u>

The average monthly number of employees during the year was as follows:

2016	2015
<u>44</u>	<u>49</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the parent charity and subsidiary comprise Chief Executive Officer. The total employee benefits of the key management personnel were £39,000 (2015: £39,000).

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

12. 2015 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund 2015 £	Restricted fund 2015 £	Total funds 2015 £
INCOME			
Donations and legacies	2,357	-	2,357
Activities for raising funds	5,576	-	5,576
Commercial trading operation	89,798	-	89,798
Investment income	224	-	224
Income from charitable activities			
Advice and beneficiary services	<u>1,074,797</u>	<u>884,885</u>	<u>1,959,682</u>
Total income	<u>1,172,752</u>	<u>884,885</u>	<u>2,057,637</u>
EXPENDITURE			
Costs of raising funds			
Commercial trading operation	93,582	-	93,582
Charitable activities			
Advice and beneficiary services	<u>1,069,134</u>	<u>919,280</u>	<u>1,988,414</u>
Total expenditure	<u>1,162,716</u>	<u>919,280</u>	<u>2,081,996</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	10,036	(34,395)	(24,359)
Transfers			
Gross transfers between funds	<u>(4,103)</u>	<u>4,103</u>	<u>-</u>
NET INCOME/(EXPENDITURE) AFTER TRANSFERS	5,933	(30,292)	(24,359)
Total funds brought forward	<u>245,398</u>	<u>204,032</u>	<u>449,430</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>251,331</u></u>	<u><u>173,740</u></u>	<u><u>425,071</u></u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

13. TANGIBLE FIXED ASSETS

Group	Machinery including Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
COST			
At 1 April 2015	86,222	157,469	243,691
Additions	-	1,107	1,107
At 31 March 2016	86,222	158,576	244,798
DEPRECIATION			
At 1 April 2015	68,149	136,392	204,541
Transfers	1,321	(1,232)	89
Charge for year	4,486	5,364	9,850
At 31 March 2016	73,956	140,524	214,480
NET BOOK VALUE			
At 31 March 2016	12,266	18,052	30,318
At 31 March 2015	18,073	21,077	39,150
Charity	Machinery including Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
COST			
At 1 April 2015	81,178	157,469	238,647
Disposal	(9,093)	-	(9,093)
Additions	-	1,107	1,107
At 31 March 2016	72,085	158,576	230,661
AMORTISATION			
At 1 April 2015	55,729	136,392	192,121
Charge for year	4,090	5,546	9,636
At 31 March 2016	59,819	141,938	201,757
NET BOOK VALUE			
At 31 March 2016	12,266	16,638	28,904
At 31 March 2015	16,454	21,077	37,431

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

14. FIXED ASSET INVESTMENTS

Charity

	Investments in Group Undertakings £
Market value	
As at 1 April 2015 and 31 March 2016	2
Net book value	
As at 31 March 2016	<u>2</u>
As at 31 March 2015	<u>2</u>

Subsidiary

Inclusive Access (UK) Limited

Registered office: Unit 7 Wirral Business Park, Arrowe Park Road, Upton, Wirral, CH49 1SX

Nature of business: Training and business support services

	% holding
Class of shares:	
Ordinary	100.00

Inclusive Access (UK) Limited is a company registered in England and Wales.

Results for the subsidiary undertaking:

	2016 £	2015 £
Profit/(loss) for the period	(12,349)	251
Other creditors	<u>(16,238)</u>	<u>(3,889)</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£
Trade debtors	32,437	47,342	28,957	40,561
Amounts due from group undertakings	-	-	24,100	26,169
Other debtors	-	1,990	-	1,990
Prepayments and accrued income	18,966	13,475	18,966	13,475
	<u>51,403</u>	<u>62,807</u>	<u>72,023</u>	<u>82,195</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£
Trade creditors	24,027	36,799	21,967	34,063
Taxation and social security	9,403	5,455	7,187	5,415
Other creditors	65,066	32,573	64,777	24,795
Accruals and deferred income	13,654	10,615	13,654	10,615
	<u>112,150</u>	<u>85,442</u>	<u>107,585</u>	<u>74,888</u>

17. OPERATING LEASE COMMITMENTS

The future minimum payment commitments under land and buildings operating leases are as follows:

Group	2016	2015
	£	£
Not later than one year	24,516	5,031
Later than one year but not later than five years	79,587	-
	<u>104,103</u>	<u>5,031</u>
Total commitment	<u>104,103</u>	<u>5,031</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

18. OPERATING LEASE COMMITMENTS - Continued

Charity

	2016 £	2015 £
Not later than one year	24,516	5,031
Later than one year but not later than five years	79,587	-
	<hr/>	<hr/>
Total commitment	<u>104,103</u>	<u>5,031</u>

19. 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 £20,109 (2015: £22,761).

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

20. RELATED PARTIES

Controlling entity

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

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

21. STATEMENT OF FUNDS

	At 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2016 £
GENERAL FUNDS					
Unrestricted income – General fund	<u>251,331</u>	<u>940,796</u>	<u>(886,691)</u>	<u>(87,500)</u>	<u>217,936</u>
RESTRICTED FUNDS					
Carers Short Breaks (Wirral NHS) – funds held as agent					
Carers Short Breaks (Oldham PCT) – funds held as agent	145,697 12,069	25,073 84,007	(91,672) (95,252)	87,500 -	166,598 824
Warrington adult carers	2,925	-	-	-	2,925
Warrington young carers	2,315	-	-	-	2,315
Warrington YP music	<u>10,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,734</u>
	<u>173,740</u>	<u>109,080</u>	<u>(186,924)</u>	<u>87,500</u>	<u>183,396</u>
	<u>425,071</u>	<u>1,049,876</u>	<u>(1,073,615)</u>	<u>-</u>	<u>401,332</u>

Designated funds

Carers Short Breaks (Wirral NHS) – administers short break grants to the carers on the Wirral
Carers Short Breaks (Oldham PCT) – administers short break grants to the carers in Oldham
Warrington Adult Carers – Carers support for Warrington adults
Warrington Young Carers – Carers support for Warrington under 18's.
Warrington YP Music – Grant received to be used on projects relating to young people.

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

22. NET ASSETS BY FUND

	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Tangible fixed assets	30,318	-	30,318	39,150
Investments	-	-	-	-
Current assets	483,164	-	483,164	471,363
Creditors: amounts falling due within one year	(112,150)	-	(112,150)	(85,442)
	<u>401,332</u>	<u>-</u>	<u>401,332</u>	<u>425,071</u>

23. 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 on the balance sheet. Funds held of this nature, at 31 March 2016 totalled £204,922 (2015: £303,471).

24. FIRST YEAR ADOPTION

Transitional relief

There have been no financial adjustments arising on the transition from UK GAAP to the Financial Reporting Standard 102 (FRS 102) (effective 1 January 2015).