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

REPORT OF THE TRUSTEES AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARTH 2020 FOR WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED

Wired

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WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED

CONTENTS OF THE CONSOLIDATED FINANCIAL STATEMENTS for the Year Ended 31 March 2020

REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2020

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 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02997803 (England and Wales)

Registered Charity number
1060105

Principal office and registered office
St James Centre
344 Laird St
Birkenhead
CH41 7AL

Trustees

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

Chief Executive Officer
D Maguire

Bankers
Lloyds TSB
Prenton
355 Woodchurch Road
Wirral
CH42 8PE

Independent Auditors
McLintocks (NW) 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.

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
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 and 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.

Trustees are expected to comply with all the requirements as identified by the Charity Commission and Companies House.

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. He 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 is 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 volunteer's 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.

b) Public benefit
All the work the organisation undertakes has a public benefit. It 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 the organisation 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. The organisation'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.

c) Carers services
The organisation's carer support services continue to identify hidden carers and develop services to support them. The organisation 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 provides the SEND Partnership function in Wirral, Liverpool and Knowsley. This is a statutory service which is commissioned by the Local Authorities within Wirral, Liverpool and Knowsley. The service provides support to parents of children with additional educational needs.

h) Early Help services
The organisation provides the Early Help casework function, a service which is commissioned by the Local Authority on the Wirral. The service provides support to children, young people and families using a family support model.

i) 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.

j) Inclusive Access
The Charity's wholly owned subsidiary Inclusive Access (UK) Limited 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

j) Inclusive Access (continued)

- Mediation services
- Commercial Payroll Services
- Counselling Services
- Spot Purchase Advocacy
- Business Planning and Business Development Services

FINANCIAL REVIEW

a) Financial Results

Group total income increased from £1,226,416 to £1,407,438. Similarly total expenditure increased from £1,186,088 to £1,403,028.The net result is a group surplus for the year of £4,410. This is after charging depreciation and amortisation of £12,109 and a loss of £2,475 within Inclusive Access. In 2019 the surplus was £80,328.

Net assets of the group at 31 March 2020 were £660,845, comprising unrestricted funds of £437,971 and restricted funds of £222,874.

b) Principal risks and uncertainties

The majority of the organisation'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. The organisation 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. The organisation 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, Wirral Clinical Commissioning Group, Warrington Borough Council, Warrington Clinical Commissioning Group, Liverpool City Council, Knowsley Metropolitan Borough Council and the Council for Disabled Children

d) Investment policy

The level of reserves currently held by the charitable company 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.

e) Reserves policy

The board of trustees has reviewed the level of unrestricted reserves currently held by the organisation. Reserves are 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 has 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

In addition the charity will continue to manage the disruption and medium term impacts of the COVID-19 pandemic.

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.

Auditor

In accordance with the company's articles, a resolution proposing that McLintocks (NW) Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report, incorporating the group strategic report, was approved by the trustees, in their capacity as company directors, on 12 January 2021 and signed on their behalf by:

....
A J Welch – Trustee

Opinion
We have audited the financial statements of Wirral Information Resource for Equality and Diversity Limited ('the charitable parent company') and its subsidiary Inclusive Access (UK) Ltd ('the group') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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 FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2020 and of the group's income and expenditure, for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity and group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter
We draw attention to note 24 in the financial statements which describes events after the reporting period the Charity is facing as a result of COVID-19 pandemic. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:
- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our report of the independent auditors thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information - continued
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material, inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the trustees' report, which includes the directors report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the environment of the charitable company and the group obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees report.

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:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the statement of trustees responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at :http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
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. Our audit 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 company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

12 January 2021

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

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME					
Donations and legacies	3	-	6,780	6,780	10,465
Activities for raising funds	4	3,456	-	3,456	4,239
Commercial trading operation	5	20,926	-	20,926	29,410
Investment income	6	37	-	37	76
Charitable activities	7	1,331,692	44,547	1,376,239	1,222,226
Total income		1,356,111	51,327	1,407,438	1,266,416
EXPENDITURE					
Costs of raising funds					
Commercial trading operation	5	23,401	-	23,401	29,035
Charitable activities					
Advice and beneficiary services	8	1,317,797	61,830	1,379,627	1,157,053
Total expenditure		1,341,198	61,830	1,403,028	1,186,088
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		14,913	(10,503)	4,410	80,328
Transfer between funds		-	-	-	-
NET INCOME/EXPENDITURE		14,913	(10,503)	4,410	80,328
RECONCILIATION OF FUNDS					
Total funds brought forward		423,058	233,377	656,435	576,107
TOTAL FUNDS CARRIED FORWARD		437,971	222,874	660,845	656,435

All activities relate to continuing operations.

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

CONSOLIDATED BALANCE SHEET
At 31 March 2020

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	13		9,037		-
Tangible assets	14		36,994		37,915
			46,031		37,915
CURRENT ASSETS					
Debtors	16	197,524		144,150	
Cash at bank and in hand		533,755		629,514	
		731,279		773,664	
CREDITORS					
Amounts falling due within one year	17	(116,465)		(155,144)	
NET CURRENT ASSETS			614,814		618,520
			660,845		656,435
FUNDS	21				
Unrestricted funds			437,971		423,058
Restricted funds			222,874		233,377
			660,845		656,435

The financial statements were approved by the Board of Trustees on 12 January 2021 and were signed on its behalf by:

A Welch

....
A J Welch -Trustee

The notes form part of these financial statements

continued...

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

CHARITY BALANCE SHEET
At 31 March 2020

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Intangible assets	13		9,037		-
Tangible assets	14		36,452		37,192
Investments	15		2		2
			45,491		37,194
CURRENT ASSETS					
Debtors	16	222,441		166,471	
Cash at bank and in hand		524,668		621,582	
		747,109		788,053	
CREDITORS					
Amounts falling due within one year	17	(112,338)		(151,870)	
NET CURRENT ASSETS			634,771		636,183
			680,262		673,377
FUNDS					
Unrestricted funds			457,388		440,000
Restricted funds			222,874		233,377
			680,262		673,377

The financial statements were approved by the Board of Trustees on 12 January 2021 and were signed on its behalf by:

AWelch

....
A J Welch -Trustee

The notes form part of these financial statements

continued...

CONSOLIDATED CASH FLOW STATEMENT
For the year ended 31 March 2020

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	4,410	80,328
Adjustments for:		
Depreciation	10,753	8,682
Amortisation	1,356	-
Decrease/(increase) in debtors	(53,374)	(59,555)
Increase/(decrease) in creditors	(38,679)	103,787
Cash provided by operating activities	(75,534)	133,242
Cash flows from investing activities		
Purchase of tangible fixed assets	(9,832)	(23,384)
Purchase of intangible fixed assets	(10,393)	-
Cash used in investing activities	(20,225)	(23,384)
Increase in cash and cash equivalents in the year	(95,759)	109,858
Cash and cash equivalents at the beginning of the year	629,514	519,656
Cash and cash equivalents at the end of the year	**533,755**	**629,514**

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:

Charity Information
Wirral Information Resource for Equality and Diversity Limited is a private limited company limited by guarantee incorporated in England and Wales. The registered office is St James Centre, 344 Laird St, Birkenhead, CH41 7AL.

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) – (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.

The presentational currency of the financial statements is the Pound Sterling (£).

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, despite the COVID-19 pandemic, see note 24 for further disclosure. On this basis, the trustees consider it appropriate to prepare the financial statements on the going concern basis.

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 Inclusive Access (UK) Limited ('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 provided by section 408 of the Companies Act 2006.

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:
- Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- Those donated for onward transmission to beneficiaries are included in the statement of financial activities as income and expenditure when they are distributed.
- 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 (continued)
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. Where income is received in advance of performance obligations it is appropriately deferred.

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, certainly of receipt and the amount can be measured with sufficient reliability.

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.

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.

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.

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.

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.

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.

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

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

Intangible fixed assets other than goodwill and amortisation
Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	Amortised over 4 years

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

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.

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.

Critical accounting estimates and judgement
In the application of the charity's accounting policies, the trustees are required to make judgement, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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 2020 £	Total funds 2019 £
Donations	-	6,780	6,780	10,465
	-	6,780	6,780	10,465

4. ACTIVITIES FOR RAISING FUNDS

	Unrestricted fund £	Restricted fund £	Total funds 2020 £	Total funds 2019 £
Fundraising	42	-	42	215
Shopmobility membership	3,414	-	3,414	4,024
	3,456	-	3,456	4,239

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 2020	Total funds 2019
	£	£	£	£
Inclusive Access (UK) Limited:				
Turnover	20,926	-	20,926	29,410
Trading expenditure	(23,401)	-	(23,401)	(29,035)
Surplus/(Deficit) on trading	(2,475)	-	(2,475)	375

The assets and liabilities of the subsidiary were;

	2020	2019
	£	£
Fixed assets	542	722
Current assets	9,087	8,534
Current liabilities	(29,044)	(26,196)
Aggregate share capital and reserves	(19,415)	(16,940)

6. INVESTMENT INCOME

	Unrestricted fund £	Restricted fund £	Total funds 2020 £	Total funds 2019 £
Bank deposit interest	37	-	37	76

7. INCOME FROM CHARITABLE ACTIVITIES

Income from advice and beneficiary services analysed as:

	Unrestricted fund £	Restricted fund £	Total funds 2020 £	Total funds 2019 £
Other income	176,738	-	176,738	171,950
Grant income	139,518	(65,632)	73,886	12,684
Grant income - NHS Wirral BC	34,000	-	34,000	34,000
Grant income - Warrington	226,905	-	226,905	227,188
Grant income - Liverpool & Knowsley	177,570	-	177,570	184,560
Grant income - CIC	442,933	90,246	533,179	529,844
Grant income - IASP	134,028	-	134,028	42,500
Income as agent – Parent Carers Participation	-	19,933	19,933	19,500
	1,331,692	44,547	1,376,239	1,222,226

8. CHARITABLE EXPENDITURE

Expenditure on advice and beneficiary services analysed as:

	Unrestricted fund £	Restricted fund £	Total funds 2020 £	Total funds 2019 £
Employment costs	1,018,637	-	1,018,637	822,310
Repairs and maintenance	10,338	-	10,338	12,535
Office direct expenses	52,476	-	52,476	44,615
Travel and subsistence	21,446	-	21,446	10,489
Advertising and promotion	26,841	-	26,841	22,307
Depreciation and amortisation	11,929	-	11,929	8,441
Bad debt write off	1,034	-	1,034	-
Miscellaneous costs	6,941	3,823	10,764	14,309
Grants (see below)	-	24,107	24,107	21,700
Leisure card	-	17,500	17,500	27,500
Establishment costs	37,767	-	37,767	43,773
Support expenses	47,353	-	47,353	44,247
Printing, postage and stationery	38,706	-	38,706	34,356
Cleaning	4,022	-	4,022	5,712
Legal and professional costs	32,259	-	32,259	12,364
Audit fees	5,563	-	5,563	7,863
Bank charges	872	145	1,017	1,026
Pension bond	1,613	-	1,613	1,613
Expenditure as agent – Parent Carers Participation	-	16,255	16,255	21,893
Total expenditure	1,317,797	61,830	1,379,627	1,157,053

All grants are carer grant payments in relation to Wirral Health and Wellbeing CIC. Further disclosure on this restricted fund is included in note 21.

9. NET INCOME/(EXPENDITURE)

Consolidated net income and expenditure is stated after charging:

	2020 £	2019 £
Auditors' remuneration – audit services	5,400	5,400
Auditors' remuneration – non audit services	1,500	1,500
Depreciation of tangible fixed assets	10,753	8,682
Amortisation of intangible fixed assets	1,356	-

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

11. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	869,997	705,626
Social security costs	54,977	43,771
Pension costs	52,763	33,577
	977,737	782,974

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

	2020	2019
	49	43

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

The key management personnel of the parent charity and subsidiary comprise chief executive officer and finance manager. For the year ended 31 March 2020, the total employee benefits of these key management personnel were £68,674 (2019: £66,543).

12. 2019 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund 2019 £	Restricted fund 2019 £	Total funds 2019 £
INCOME			
Donations and legacies	150	10,315	10,465
Activities for raising funds	4,239	-	4,239
Commercial trading operation	29,410	-	29,410
Investment income	48	28	76
Charitable activities	1,112,226	110,000	1,222,226
Total income	1,146,073	120,343	1,266,416
EXPENDITURE			
Costs of raising funds			
Commercial trading operation	29,035	-	29,035
Charitable activities			
Advice and beneficiary services	1,079,136	77,917	1,157,053
Total expenditure	1,108,171	77,917	1,186,088
NET INCOME BEFORE TRANSFERS	37,902	42,426	80,328
Transfers			
Gross transfers between funds	-	-	-
NET INCOME AFTER TRANSFERS	37,902	42,426	80,328
Total funds brought forward	385,156	190,951	576,107
TOTAL FUNDS CARRIED FORWARD	423,058	233,377	656,435

13. INTANGIBLE FIXED ASSETS

Group and charity

	Software & Website £	Total £
COST		
Additions	10,393	10,393
At 31 March 2020	10,393	10,393
AMORTISATION		
Charge for the year	1,356	1,356
At 31 March 2020	1,356	1,356
NET BOOK VALUE		
At 31 March 2020	9,037	9,037

14. TANGIBLE FIXED ASSETS

Group

	Machinery including Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
COST			
At 1 April 2019	72,085	202,443	274,528
Additions	-	9,832	9,832
At 31 March 2020	72,085	212,275	284,360
DEPRECIATION			
At 1 April 2019	66,910	169,703	236,613
Charge for year	1,294	9,459	10,753
At 31 March 2020	68,204	179,162	247,366
NET BOOK VALUE			
At 31 March 2020	3,881	33,113	36,994
At 31 March 2019	5,175	32,740	37,915

14. TANGIBLE FIXED ASSETS – continued

Charity

	Machinery including Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
COST			
At 1 April 2019	72,085	188,308	260,393
Additions	-	9,832	9,832
At 31 March 2020	72,085	198,140	270,225
DEPRECIATION			
At 1 April 2019	66,910	156,291	223,201
Charge for year	1,294	9,279	10,573
At 31 March 2020	68,204	165,569	233,774
NET BOOK VALUE			
At 31 March 2020	3,881	32,570	36,451
At 31 March 2019	5,175	32,017	37,192

15. FIXED ASSET INVESTMENTS

Charity

	Investments in Group Undertakings £
Market value	
As at 1 April 2019 and 31 March 2020	2
Net book value	
As at 31 March 2020	2
As at 31 March 2019	2

Subsidiary

Inclusive Access (UK) Limited
Registered office: St James Centre, 344 Laird St, Birkenhead, CH41 7AL

Nature of business: Training and business support services

Class of shares:	% holding
Ordinary	100.00

Inclusive Access (UK) Limited is a company registered in England and Wales. The company number is 03507097.

Results for the subsidiary undertaking:

	2020 £	2019 £
Profit/(loss) for the year	(2,475)	375
Shareholders funds	(19,415)	(16,940)

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors	179,420	130,295	179,420	129,694
Amounts due from group undertakings	-	-	24,917	22,922
Other debtors	-	-	-	-
Prepayments and accrued income	18,104	13,855	18,104	13,855
	197,524	144,150	222,441	166,471

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade creditors	37,329	32,899	34,900	31,693
Taxation and social security	16,676	14,986	15,072	13,918
Other creditors	11,569	9,683	11,474	8,683
Accruals and deferred income	50,892	97,576	50,892	97,576
	116,466	155,144	112,338	151,870

18. OPERATING LEASE COMMITMENTS

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

Group and charity

	2020	2019
	£	£
Not later than one year	4,942	2,000
Later than one year but not later than five years	-	-
Total commitment	4,942	2,000

Operating lease payments recognised as an expense in the year totalled £17,140 (2019: £17,600).

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 £52,763 (2019: £33,577).

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.

Other related parties

During the period the charity continued to be one of the five founding partners that operated Wirral Health and Wellbeing CIC, a venture jointly controlled and by the five parties that was established to deliver the Early Intervention and Prevention support for Vulnerable People/Young People and Carers contract. In the year to 31 March 2020 Wirral Information Resource for Equality and Diversity Limited fulfilled and charged services to the CIC totalling £533,179. As at 31 March 2020 the balance outstanding was £44,516.31 (2019: £nil).

21. STATEMENT OF FUNDS

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
GENERAL FUNDS					
Unrestricted income – General fund	423,058	1,356,111	(1,341,198)	-	437,971
RESTRICTED FUNDS					
Carers Short Breaks (Wirral NHS) – funds held as agent	148,592	(65,633)	-	-	82,959
Carers Short Breaks (Oldham PCT) – funds held as agent	825	-	-	-	825
Warrington adult carers	4,820	3,898	(50)	-	8,668
Warrington young carers	9,246	1,545	(2,880)	-	7,911
Parent Carers Participation – funds held as agent	3,704	19,933	(16,255)	-	7,382
Wirral young carer donations	474	1,205	(892)	-	787
Wirral health and wellbeing (CIC)	65,710	90,246	(41,752)	-	114,204
Shop mobility donations	6	133	(1)	-	138
	233,377	51,327	(61,830)	-	222,874
	656,435	1,747,848	(1,743,438)	-	660,845

Restricted funds

Carers Short Breaks (Wirral NHS) – administrates short break grants to carers on the Wirral

Carers Short Breaks (Oldham PCT) – administrates short break grants to carers in Oldham

Warrington Adult Carers – carers support for Warrington adults

Warrington Young Carers – carers support for Warrington under 18's.

Parent Carers Participation – the charity acts as agent and administrates the running of the bank account for this group. Note that the income and costs associated with the fund have been separately disposed in the charitable income and expenditure analysis for both the current and comparative year.

Warrington Young Carers Donations - provide additional activities for young carers, these activities have included residential sessions, day trips and sporting activities and have enriched the support provided through the core grant from Warrington Borough Council.

Wirral Health and Wellbeing CIC - to improve the quality of life for children, young people, adults and families in Wirral and any other areas designated by the company. Advance the education and social care needs of those involved with not for profit organisations and working with children, young people, adults and families.

Shop mobility donations –provides use of wheelchairs to those with limited mobility.

22. NET ASSETS BY FUND

	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Tangible fixed assets	36,994	-	36,994	37,915
Intangible fixed assets	9,037	-	9,037	-
Investments	-		-	-
Current assets	508,405	222,874	731,279	773,664
Creditors: amounts falling due within one year	(116,465)	-	(116,465)	(155,144)
	437,971	222,874	660,845	656,435

23. FUNDS HELD AS INTERMEDIARY AGENT

The organisation 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 the organisation 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 2020 totalled £484,696 (2019: £622,001).

24. EVENTS AFTER THE REPORTING PERIOD

During the year, the World Health Organization declared the outbreak of COVID-19, a novel strain of coronavirus, a pandemic. The coronavirus outbreak is disrupting supply chains and affecting production and sales across a range of industries. However, despite COVID-19 the Charity continues to operate and has considered the potential impact of COVID-19 on its future operations, risk management and financial forecasts for the period of one year from the date of signing of the finance
ial statements.

As a result of the assessment, the trustees consider that the Charity has adequate resources to continue in operational existence for a period of twelve months from signing of the financial statements.

As a result of the assessment of the events and conditions summarised above and based on information available at the date of approval of the financial statements, the Charity has concluded that there are no material impacts in relation to the COVID-19 pandemic.

The trustees have confirmed there are no other events after the reporting period that are required to be disclosed.