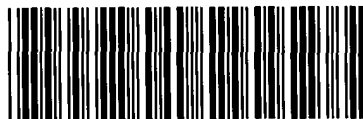


REGISTERED COMPANY NUMBER: 02997803 (England and Wales)
REGISTERED CHARITY NUMBER: 1060105

**REPORT OF THE TRUSTEES AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2018
FOR
WIRRAL INFORMATION RESOURCE FOR EQUALITY
AND DIVERSITY LIMITED**

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

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for the Year Ended 31 March 2018**

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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 2018

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 2018. 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 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
St James Centre
344 Laird St
Birkenhead
CH41 7AL

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

Dr W K Foggiin

Retired

(Appointed 22 August 2017)

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 2018 - continued

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.

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.

REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2018 - continued

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.

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 2018 - continued

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.

REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2018 - continued

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 organises 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) 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

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

REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2018 - continued

FINANCIAL REVIEW

a) Financial Results

Group total income increased from £979,700 to £1,180,185. This was due to new grant funding in the year CIC. Similarly total expenditure increased from £953,024 to £1,032,086. The net result is a group surplus for the year of £148,099. This is after charging depreciation of £5,942 and a profit of £4,123 within Inclusive Access. In 2017 the surplus was £26,676.

Net assets of the group at 31 March 2018 were £576,107, comprising unrestricted funds of £385,156 and restricted funds of £190,951.

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.

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 2018 - continued

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.

Key areas of exploration include:

- A review of service users to identify and profile characteristics of frequent service users/customers to enable targeted promotion and marketing
- The identification of a range of appropriate marketing channels to promote the service to the various “best customer” customer groups
- The development of marketing channel specific marketing materials and campaigns
- The implementation of a cyclical multichannel marketing campaign for Inclusive Accesses existing services
- The development of a client feedback cycle linked to service impact assessment
- The implementation of a new client database system
- A review of grants online system to identify grant funding opportunities for pilot schemes

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.

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

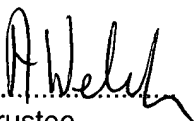
REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2018 - continued

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 27 November 2018 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)**

Opinion

We have audited the financial statements of Wirral Information Resource for Equality and Diversity Limited the ('charitable company') and its subsidiary Inclusive Access (UK) Ltd for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its 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 the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006; and have been prepared in accordance with the Charities SORP 2015.

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 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.

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.

The notes form part of these financial statements

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

Other information

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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, 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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 information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

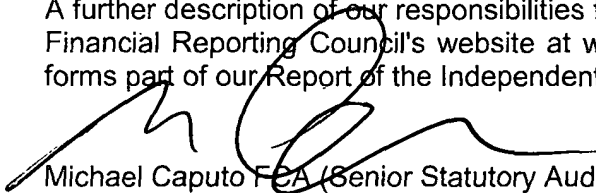
The notes form part of these financial statements

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

Our responsibilities for the audit of the financial statements

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 www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.



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

27 November 2018

The notes form part of these financial statements

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

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2018

		Unrestricted fund	Restricted fund	2018 Total funds	2017 Total funds
	Notes	£	£	£	£
INCOME					
Donations and legacies	3	2,283	-	2,283	198
Activities for raising funds	4	5,132	-	5,132	6,150
Commercial trading operation	5	28,863	-	28,863	24,379
Investment income	6	18	18	36	107
Charitable activities	7	1,047,735	96,136	1,143,871	948,866
Total income		<u>1,084,031</u>	<u>96,154</u>	<u>1,180,185</u>	<u>979,700</u>
EXPENDITURE					
Costs of raising funds					
Commercial trading operation	5	24,740	-	24,740	29,580
Charitable activities					
Advice and beneficiary services	8	947,912	59,434	1,007,346	923,444
Total expenditure		<u>972,652</u>	<u>59,434</u>	<u>1,032,086</u>	<u>953,024</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		111,379	36,720	148,099	26,676
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/EXPENDITURE		111,379	36,720	148,099	26,676
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>273,777</u>	<u>154,231</u>	<u>428,008</u>	<u>401,332</u>
TOTAL FUNDS CARRIED FORWARD		<u>385,156</u>	<u>190,951</u>	<u>576,107</u>	<u>428,008</u>

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 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	13	<u>23,213</u>	<u>23,087</u>
		23,213	23,087
CURRENT ASSETS			
Debtors	15	84,595	46,596
Cash at bank and in hand		<u>519,656</u>	<u>452,834</u>
		604,250	499,430
CREDITORS			
Amounts falling due within one year	16	<u>(51,356)</u>	<u>(94,509)</u>
NET CURRENT ASSETS		<u>552,894</u>	<u>404,921</u>
		<u>576,107</u>	<u>428,008</u>
FUNDS	21		
Unrestricted funds		385,156	273,777
Restricted funds		<u>190,951</u>	<u>154,231</u>
		<u>576,107</u>	<u>428,008</u>

The financial statements were approved by the Board of Trustees on 27 November 2018 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 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	13	22,250	21,922
Investments	14	<u>2</u>	<u>2</u>
		22,252	21,924
CURRENT ASSETS			
Debtors	15	109,385	70,826
Cash at bank and in hand		510,773	447,129
		<u>620,158</u>	<u>517,955</u>
CREDITORS			
Amounts falling due within one year	16	(48,986)	(90,431)
NET CURRENT ASSETS		<u>571,172</u>	<u>427,524</u>
		<u>593,424</u>	<u>449,448</u>
FUNDS	21		
Unrestricted funds		402,473	295,217
Restricted funds		<u>190,951</u>	<u>154,231</u>
		<u>593,424</u>	<u>449,448</u>

The financial statements were approved by the Board of Trustees on 27 November 2018 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 2018

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	148,099	26,676
Adjustments for:		
Depreciation	5,942	7,510
Decrease/(increase) in debtors	(37,999)	4,807
Increase/(decrease) in creditors	(43,152)	(17,641)
Cash provided by operating activities	72,890	21,352
Cash flows from investing activities		
Purchase of tangible fixed assets	(6,068)	(279)
Cash used in investing activities	(6,068)	(279)
Increase in cash and cash equivalents in the year	66,822	21,073
Cash and cash equivalents at the beginning of the year	452,834	431,761
Cash and cash equivalents at the end of the year	519,656	452,834

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

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018

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 Unit 7, Wirral Business Park, Arrowe Brook Road, Upton, Wirral, Merseyside, CH49 1SX.

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.

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. 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 ('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.
-

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

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

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.

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

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

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 2018 £	Total funds 2017 £
Donations	2,283	-	2,283	198
	<u>2,283</u>	<u>-</u>	<u>2,283</u>	<u>198</u>

4. ACTIVITIES FOR RAISING FUNDS

	Unrestricted fund £	Restricted fund £	Total funds 2018 £	Total funds 2017 £
Fundraising	269	-	269	372
Shopmobility membership	4,863	-	4,863	5,778
	<u>5,132</u>	<u>-</u>	<u>5,132</u>	<u>6,150</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 2018 £	Total funds 2017 £
Inclusive Access (UK) Limited:				
Turnover	28,863	-	28,863	24,379
Trading expenditure	24,740	-	24,740	29,580
	<u>4,123</u>	<u>-</u>	<u>4,123</u>	<u>(5,201)</u>
Surplus/(Deficit) on trading				

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2018

5. INCOME FROM COMMERCIAL TRADING OPERATIONS - Continued

The assets and liabilities of the subsidiary were;

	2018 £	2017 £
Fixed assets	964	1,167
Current assets	9,182	5,705
Current liabilities	<u>(27,461)</u>	<u>(28,309)</u>
Aggregate share capital and reserves	(17,315)	(21,437)

6. INVESTMENT INCOME

	Unrestricted fund £	Restricted fund £	Total funds 2018 £	Total funds 2017 £
Bank deposit interest	<u>18</u>	<u>18</u>	<u>36</u>	<u>107</u>

7. INCOME FROM CHARITABLE ACTIVITIES

Income from advice and beneficiary services analysed as:

	Unrestricted fund £	Restricted fund £	Total funds 2018 £	Total funds 2017 £
Other income	135,534	14,959	150,493	60,795
Grant income - WBC	132,270	-	132,270	306,156
Grant income	20,833	77,800	98,633	107,899
Grant income - NHS Wirral BC	34,000	-	34,000	34,000
Grant income - Warrington	224,761	2,796	227,557	197,638
Grant income - NHS Wirral	48,446	581	49,027	96,750
Grant income - Liverpool & Knowsley	239,131	-	239,131	130,628
Grant income - CIC	212,759	-	212,759	-
Income as agent – Parent Carers Participation	-	-	-	15,000
	<u>1,047,735</u>	<u>96,136</u>	<u>1,143,871</u>	<u>948,866</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

8. CHARITABLE EXPENDITURE

Expenditure on advice and beneficiary services analysed as:

	Unrestricted fund £	Restricted fund £	Total funds 2018 £	Total funds 2017 £
Employment costs	711,134	-	711,134	641,305
Repairs and maintenance	7,319	-	7,319	6,450
Office expenses	39,295	-	39,295	18,414
Travel and subsistence	13,093	-	13,093	13,876
Advertising and promotion	10,474	-	10,474	9,666
Depreciation of tangible fixed assets	5,741	-	5,741	7,261
Carers wellbeing costs	20,100	-	20,100	53,305
Miscellaneous costs	4,103	18,988	23,091	17,115
Grants	-	32,946	32,946	35,360
Leisure card	-	7,500	7,500	-
Establishment costs	44,177	-	44,177	44,256
Office expenses	30,611	-	30,611	20,461
Printing, postage and stationery	29,360	-	29,360	31,124
Cleaning	7,947	-	7,947	7,133
Legal and professional costs	17,083	-	17,083	12,055
Audit fees	5,100	-	5,100	3,800
Bank charges	758	-	758	926
Pension bond	1,616	-	1,616	937
Total expenditure	947,912	59,434	1,007,346	923,444

9. NET INCOME/(EXPENDITURE)

Net income and expenditure is stated after charging:

	2018 £	2017 £
Auditors' remuneration – audit services	5,100	4,500
Auditors' remuneration – non audit services	1,500	1,500
Depreciation of tangible fixed assets	<u>5,942</u>	<u>7,510</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	624,188	593,219
Social security costs	35,977	33,859
Pension costs	<u>27,916</u>	<u>30,185</u>
	<u>688,081</u>	<u>657,263</u>

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

2018	2017
<u>41</u>	<u>40</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 £46,714 (2017: £39,000).

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

12. 2017 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund 2017 £	Restricted fund 2017 £	Total funds 2017 £
INCOME			
Donations and legacies	198	-	198
Activities for raising funds	6,150	-	6,150
Commercial trading operation	24,379	-	24,379
Investment income	52	55	107
Charitable activities	916,793	32,073	948,866
Total income	947,572	32,128	979,700
EXPENDITURE			
Costs of raising funds			
Commercial trading operation	29,580	-	29,580
Charitable activities			
Advice and beneficiary services	870,969	52,475	923,444
Total expenditure	900,549	52,475	953,024
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	47,023	(20,347)	26,676
Transfers			
Gross transfers between funds	8,818	(8,818)	-
NET INCOME/(EXPENDITURE) AFTER TRANSFERS	55,841	(29,165)	26,676
Total funds brought forward	217,936	183,396	401,332
TOTAL FUNDS CARRIED FORWARD	273,777	154,231	428,008

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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

13. TANGIBLE FIXED ASSETS

Group	Machinery including Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
COST			
At 1 April 2017	72,085	172,992	245,077
Additions	-	6,068	6,068
At 31 March 2018	72,085	179,060	251,154
DEPRECIATION			
At 1 April 2017	62,885	159,105	221,990
Charge for year	2,300	3,642	5,942
At 31 March 2018	65,185	159,105	227,932
NET BOOK VALUE			
At 31 March 2018	6,900	16,313	23,213
At 31 March 2017	9,200	13,887	23,087
Charity	Machinery including Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
COST			
At 1 April 2017	72,085	158,855	230,940
Additions	-	6,068	6,068
At 31 March 2018	72,085	164,923	237,008
DEPRECIATION			
At 1 April 2017	62,885	146,133	209,018
Charge for year	2,300	3,440	5,740
At 31 March 2018	65,185	149,573	214,758
NET BOOK VALUE			
At 31 March 2018	6,900	15,350	22,250
At 31 March 2017	9,200	12,722	21,922

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

14. FIXED ASSET INVESTMENTS

Charity

Investments
in Group
Undertakings
£

Market value

As at 1 April 2017 and 31 March 2018

2

Net book value

As at 31 March 2018

2

As at 31 March 2017

2

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

	%
Class of shares:	holding
Ordinary	100.00

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

Results for the subsidiary undertaking:

	2018 £	2017 £
Profit/(loss) for the year	4,123	(5,201)
Shareholders funds	<u>(17,315)</u>	<u>(21,437)</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2018	2017	2018	2017
	£	£	£	£
Trade debtors	61,746	23,887	61,446	23,887
Amounts due from group undertakings	-	-	25,148	24,230
Other debtors	58	-	-	-
Prepayments and accrued income	<u>22,791</u>	<u>22,709</u>	<u>22,791</u>	<u>22,709</u>
	<u>84,595</u>	<u>46,596</u>	<u>109,385</u>	<u>70,826</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2018	2017	2018	2017
	£	£	£	£
Trade creditors	21,291	27,913	20,934	26,826
Taxation and social security	11,552	11,070	11,450	10,897
Other creditors	5,340	43,518	3,428	40,700
Accruals and deferred income	<u>13,173</u>	<u>12,008</u>	<u>13,174</u>	<u>12,008</u>
	<u>51,356</u>	<u>94,509</u>	<u>48,986</u>	<u>90,431</u>

17. OPERATING LEASE COMMITMENTS

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

Group and charity

	2018	2017
	£	£
Not later than one year	-	24,516
Later than one year but not later than five years	-	57,204
	<u>-</u>	<u>-</u>
Total commitment	<u>-</u>	<u>81,720</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

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 £27,916 (2017: £30,185).

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
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

21. STATEMENT OF FUNDS

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
GENERAL FUNDS					
Unrestricted income – General fund	<u>273,777</u>	<u>1,084,031</u>	<u>(972,652)</u>	<u>-</u>	<u>385,156</u>
RESTRICTED FUNDS					
Carers Short Breaks (Wirral NHS) – funds held as agent	131,293	37,417	(20,146)	-	148,564
Carers Short Breaks (Oldham PCT) – funds held as agent	824	1	-	-	825
Warrington adult carers	4,738	1,087	(93)	-	5,732
Warrington young carers	5,435	1,709	(2,102)	-	5,042
Warrington YP music	5,325	-	(5,325)	-	-
Parent Careers	6,616	10,482	(11,001)	-	6,097
Participation – funds held as agent					
Wirral carer donations	-	581	(420)	-	161
Wirral health and wellbeing (CIC)	-	44,877	(20,347)	-	24,530
	<u>154,231</u>	<u>96,154</u>	<u>(59,434)</u>	<u>-</u>	<u>190,951</u>
	<u>428,008</u>	<u>1,180,185</u>	<u>(1,032,086)</u>	<u>-</u>	<u>576,107</u>

Restricted 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.

Parent Careers Participation – accountable body.

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.

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018 - continued

22. NET ASSETS BY FUND

	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Tangible fixed assets	23,213	-	23,213	23,087
Investments	-	-	-	-
Current assets	604,251	-	604,251	499,430
Creditors: amounts falling due within one year	<u>(51,357)</u>	<u>-</u>	<u>(51,357)</u>	<u>(94,509)</u>
	<u>576,107</u>	<u>-</u>	<u>576,107</u>	<u>428,008</u>

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 2018 totalled £526,085 (2017: £176,133).