

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 2021
FOR
WIRRAL INFORMATION RESOURCE FOR EQUALITY
AND DIVERSITY LIMITED



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

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for the Year Ended 31 March 2021**

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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 2021

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 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 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) (effective 1 January 2019)".

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
Dr J Lane	Retired

Chief Executive Officer
D Maguire

Bankers

Lloyds TSB
Prenton
355 Woodchurch Road
Wirral
CH42 8PE

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

REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2021 - continued

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.

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2021 - 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
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REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2021 - 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.

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REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2021 - 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 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

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REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2021 - continued

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 £1,407,438 to £1,432,413. Similarly total expenditure decreased from £1,403,028 to £1,337,415. The net result is a group surplus for the year of £94,998. This is after charging depreciation and amortisation of £14,489 and a profit of £4,392 within Inclusive Access. In 2020 the surplus was £4,410.

Net assets of the group at 31 March 2021 were £755,843, comprising unrestricted funds of £442,005 and restricted funds of £313,838.

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
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REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2021 - continued

PLANS FOR FUTURE PERIODS

The organisation has recently renewed its 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

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.

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REVIEW)
for the Year Ended 31 March 2021 - continued

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 22 December 2021 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 parent company') and its subsidiary Inclusive Access (UK) Ltd ('the group') for the year ended 31 March 2021 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 2021 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves.

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

Other information - continued

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required

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 in relation to which 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

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 an auditor's report 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.

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

Auditor's responsibilities for the audit of the financial statements (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Enquiries of management and those charged with governance were held in order to identify any laws and regulations that could be expected to have a material impact on the financial statements. Throughout the audit, the team were updated with the outcomes of these enquiries including consideration as to where and how fraud may occur in the Trust.


The audit procedures undertaken to address any potential risk in relation to irregularities (which include fraud and non-compliance with laws and regulations) included: enquires of management and those charged with governance on how the charity complies with relevant laws, regulations and any cases of actual or potential litigation or claims; examination of appropriate legal correspondence; review of board minutes; testing of journal entries for appropriateness; and analytical procedures on account balances to identify variances against expectation which may show indications of fraud.

No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent of the audit procedures performed. Irregularities as a result of fraud are inherently more difficult to detect than those resulting from error. Despite this the audit has been planned and performed in accordance with ISAs (UK), there is an unavoidable risk that material misstatements may not be detected.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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

22 December 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 2021

		Unrestricted fund	Restricted fund	2021 Total funds	2020 Total funds
	Notes	£	£	£	£
INCOME					
Donations and legacies	3	-	11,120	11,120	6,780
Activities for raising funds	4	1,718	-	1,718	3,456
Commercial trading operation	5	23,412	-	23,412	20,926
Investment income	6	13	-	13	37
Charitable activities	7	<u>1,268,016</u>	<u>128,134</u>	<u>1,396,150</u>	<u>1,376,239</u>
Total income		<u>1,293,159</u>	<u>139,254</u>	<u>1,432,413</u>	<u>1,407,438</u>
EXPENDITURE					
Costs of raising funds					
Commercial trading operation	5	19,020	-	19,020	23,401
Charitable activities					
Advice and beneficiary services	8	<u>1,270,105</u>	<u>48,290</u>	<u>1,318,395</u>	<u>1,379,627</u>
Total expenditure		<u>1,289,125</u>	<u>48,290</u>	<u>1,337,415</u>	<u>1,403,028</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		4,034	90,964	94,998	4,410
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/EXPENDITURE		4,034	90,964	94,998	4,410
RECONCILIATION OF FUNDS					
Total funds brought forward		437,971	222,874	660,845	656,435
TOTAL FUNDS CARRIED FORWARD		<u>442,005</u>	<u>313,838</u>	<u>755,843</u>	<u>660,845</u>

All activities relate to continuing operations.

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

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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CONSOLIDATED BALANCE SHEET
At 31 March 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Intangible assets	13		7,775		9,037
Tangible assets	14		<u>32,902</u>		<u>36,994</u>
			40,677		46,031
CURRENT ASSETS					
Debtors	16	159,465		197,524	
Cash at bank and in hand		<u>663,003</u>		<u>533,755</u>	
		822,468		731,279	
CREDITORS					
Amounts falling due within one year	17	<u>(107,302)</u>		<u>(116,465)</u>	
NET CURRENT ASSETS			<u>715,166</u>		<u>614,814</u>
			<u>755,843</u>		<u>660,845</u>
FUNDS	21				
Unrestricted funds			442,005		437,971
Restricted funds			<u>313,838</u>		<u>222,874</u>
			<u>755,843</u>		<u>660,845</u>

The financial statements were approved by the Board of Trustees on 22 December 2021 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 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Intangible assets	13	7,775	9,037
Tangible assets	14	32,496	36,452
Investments	15	<u>2</u>	<u>2</u>
		40,273	45,491
CURRENT ASSETS			
Debtors	16	178,647	222,441
Cash at bank and in hand		654,982	524,668
		<u>833,629</u>	<u>747,109</u>
CREDITORS			
Amounts falling due within one year	17	<u>(103,035)</u>	<u>(112,338)</u>
NET CURRENT ASSETS		<u>730,594</u>	<u>634,771</u>
		<u>770,867</u>	<u>680,262</u>
FUNDS			
Unrestricted funds		457,029	457,388
Restricted funds		<u>313,838</u>	<u>222,874</u>
		<u>770,867</u>	<u>680,262</u>

The financial statements were approved by the Board of Trustees on 22 December 2021 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
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CONSOLIDATED CASH FLOW STATEMENT
For the year ended 31 March 2021

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	94,998	4,410
Adjustments for:		
Depreciation	11,597	10,753
Amortisation	2,941	1,356
Decrease/(increase) in debtors	38,059	(53,374)
Increase/(decrease) in creditors	(9,163)	(38,679)
Cash provided by operating activities	138,432	(75,534)
Cash flows from investing activities		
Purchase of tangible fixed assets	(7,505)	(9,832)
Purchase of intangible fixed assets	(1,680)	(10,393)
Cash used in investing activities	(9,185)	(20,225)
Increase in cash and cash equivalents in the year	129,247	(95,759)
Cash and cash equivalents at the beginning of the year	533,755	629,514
Cash and cash equivalents at the end of the year	663,002	533,755

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

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

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 (FRS 102) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK (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 (£).

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - 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. 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, 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 2021 - 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 registered charity is not considered to be liable to taxation. VAT incurred is not recoverable and is included in relevant expenditure. Inclusive Access (UK) Limited is VAT registered being a trading entity.

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. A subsidiary is an entity controlled by the charity.

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.

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

Financial Instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

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 2021 - 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 2021 £	Total funds 2020 £
Donations	-	11,120	11,120	6,780
	-	11,120	11,120	6,780

All income from donations in 2020 was restricted.

4. ACTIVITIES FOR RAISING FUNDS

	Unrestricted fund £	Restricted fund £	Total funds 2021 £	Total funds 2020 £
Fundraising	-	-	-	42
Shopmobility membership	1,718	-	1,718	3,414
	1,718	-	1,718	3,456

All income from raising funds in 2020 was unrestricted.

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

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

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 2021 £	Total funds 2020 £
Inclusive Access (UK) Limited:				
Turnover	23,412	-	23,412	20,926
Trading expenditure	(19,020)	-	(19,020)	(23,401)
	<hr/>	<hr/>	<hr/>	<hr/>
Surplus/(Deficit) on trading	<u>4,392</u>	<u>-</u>	<u>4,392</u>	<u>(2,475)</u>

The assets and liabilities of the subsidiary were;

	2021 £	2020 £
Fixed assets	406	542
Current assets	12,774	9,087
Current liabilities	<u>(28,202)</u>	<u>(29,044)</u>
Aggregate share capital and reserves	<u>(15,022)</u>	<u>(19,415)</u>

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2021

6. INVESTMENT INCOME

	Unrestricted fund £	Restricted fund £	Total funds 2021 £	Total funds 2020 £
Bank deposit interest	<u>13</u>	<u>-</u>	<u>13</u>	<u>37</u>

All investment income in 2020 was unrestricted

7. INCOME FROM CHARITABLE ACTIVITIES

Income from advice and beneficiary services analysed as:

	Unrestricted fund £	Restricted fund £	Total funds 2021 £	Total funds 2020 £
Other income	172,587	-	172,587	176,738
Grant income	116,919	20,000	136,919	73,886
Grant income - NHS Wirral BC	34,000	-	34,000	34,000
Grant income - Warrington	226,922	-	226,922	226,905
Grant income - Liverpool & Knowsley	142,570	-	142,570	177,570
Grant income - CIC	448,944	90,000	538,944	533,179
Grant income - IASP	119,646	-	119,646	134,028
Grant income – Coronavirus JRS	6,427	-	6,427	-
Income as agent – Parent Carers Participation	-	18,135	18,135	19,933
	<u>1,268,015</u>	<u>128,135</u>	<u>1,396,150</u>	<u>1,376,239</u>

In 2020 total restricted income from charitable activities was £44,547 of which £19,993 was from the Parent Carers Participation. £90,246 was from CIC and (£65,632) was from general grants.

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 – continued

8. CHARITABLE EXPENDITURE

Expenditure on advice and beneficiary services analysed as:

	Unrestricted fund £	Restricted fund £	Total funds 2021 £	Total funds 2020 £
Employment costs	992,353	-	992,353	1,018,637
Repairs and maintenance	2,629	-	2,629	10,338
Office direct expenses	70,163	-	70,163	52,476
Travel and subsistence	4,577	-	4,577	21,446
Advertising and promotion	6,647	-	6,647	26,841
Depreciation and amortisation	14,403	-	14,403	11,929
Profit or loss on disposal of tangible fixed assets	2,333	-	2,333	-
Bad debt write off	41	-	41	1,034
Miscellaneous costs	5,711	2,402	8,113	10,764
Grants (see below)	-	17,800	17,800	24,107
Leisure card	-	12,500	12,500	17,500
Establishment costs	36,638	-	36,638	37,767
Support expenses	47,174	-	47,174	47,353
Printing, postage and stationery	20,674	-	20,674	38,706
Cleaning	5,025	-	5,025	4,022
Legal and professional costs	52,018	-	52,018	32,259
Audit fees	6,060	-	6,060	5,563
Bank charges	2,057	150	2,207	1,017
Pension bond	1,602	-	1,602	1,613
Expenditure as agent – Parent Carers Participation	-	15,438	15,438	16,255
Total expenditure	1,270,105	48,290	1,318,395	1,379,627

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. Restricted expenditure on charitable activities in 2020 totalled £61,830 being £16,255 for Parent Carers Participation, £145 bank charges, £17,500 leisure card, £24,107 grants paid and £3,823 miscellaneous costs.

9. NET INCOME/(EXPENDITURE)

Consolidated net income and expenditure is stated after charging:

	2021 £	2020 £
Auditors' remuneration – audit services	5,940	5,400
Auditors' remuneration – non audit services	2,100	1,500
Depreciation of tangible fixed assets	11,548	10,753
Amortisation of intangible fixed assets	2,942	1,356

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	861,403	885,817
Social security costs	57,435	54,977
Pension costs	46,186	52,763
	<u>965,023</u>	<u>993,557</u>

Included in the above are salaries of £15,658 (2020: £15,820) from Inclusive Access (UK) Limited.

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

	2021	2020
Parent charity	46	48
Subsidiary	1	1

The number of employees in the group and parent charity whose annual remuneration was more than £60,000 is as follows:

	2021	2020
In the band £60,000 - £69,999	0	1
In the band £70,000 - £79,999	<u>1</u>	<u>0</u>

The key management personnel of the parent charity and subsidiary comprise chief executive officer and finance manager. For the year ended 31 March 2021, the total employee benefits of these key management personnel were £112,440 (2020: £99,996).

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

12. 2020 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund 2020 £	Restricted fund 2020 £	Total funds 2020 £
INCOME			
Donations and legacies	-	6,780	6,780
Activities for raising funds	3,456	-	3,456
Commercial trading operation	20,926	-	20,926
Investment income	37	-	37
Charitable activities	<u>1,331,692</u>	<u>44,547</u>	<u>1,376,239</u>
Total income	<u>1,356,111</u>	<u>51,327</u>	<u>1,407,438</u>
EXPENDITURE			
Costs of raising funds			
Commercial trading operation	23,401	-	23,401
Charitable activities			
Advice and beneficiary services	<u>1,317,797</u>	<u>61,830</u>	<u>1,379,627</u>
Total expenditure	<u>1,341,198</u>	<u>61,830</u>	<u>1,403,028</u>
NET INCOME BEFORE TRANSFERS	14,913	(10,503)	4,410
Transfers			
Gross transfers between funds	-	-	-
NET INCOME AFTER TRANSFERS	14,913	(10,503)	4,410
Total funds brought forward	<u>423,058</u>	<u>233,377</u>	<u>656,435</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>437,971</u></u>	<u><u>222,874</u></u>	<u><u>660,845</u></u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

13. INTANGIBLE FIXED ASSETS

Group and charity

	Software & Website £	Total £
COST		
At 1 April 2021	10,393	10,393
Additions	1,680	1,680
At 31 March 2021	<u>12,073</u>	<u>12,073</u>
AMORTISATION		
At 1 April 2021	1,356	1,356
Charge for the year	2,942	2,942
At 31 March 2021	<u>4,298</u>	<u>4,298</u>
NET BOOK VALUE		
At 31 March 2021	<u>7,775</u>	<u>7,775</u>
At 31 March 2020	<u>9,037</u>	<u>9,037</u>

14. TANGIBLE FIXED ASSETS

Group

	Machinery including Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
COST			
At 1 April 2020	72,085	212,275	284,360
Additions	-	9,789	9,789
Disposals	-	(115,554)	(115,554)
At 31 March 2021	<u>72,085</u>	<u>106,510</u>	<u>178,595</u>
DEPRECIATION			
At 1 April 2020	68,204	179,162	247,366
Charge for year	970	10,578	11,548
Elimination on disposal	-	(113,221)	(113,221)
At 31 March 2021	<u>69,174</u>	<u>76,519</u>	<u>145,693</u>
NET BOOK VALUE			
At 31 March 2021	<u>2,911</u>	<u>29,991</u>	<u>32,902</u>
At 31 March 2020	<u>3,881</u>	<u>33,113</u>	<u>36,994</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

14. TANGIBLE FIXED ASSETS – continued

Charity	Machinery including Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
COST			
At 1 April 2020	72,085	198,140	270,225
Additions	-	9,789	9,789
Disposals	-	(115,554)	(115,554)
At 31 March 2021	<u>72,085</u>	<u>92,375</u>	<u>164,460</u>
DEPRECIATION			
At 1 April 2020	68,204	165,569	233,773
Charge for year	970	10,442	11,412
Elimination on disposal	-	(113,221)	(113,221)
At 31 March 2021	<u>69,174</u>	<u>62,790</u>	<u>131,964</u>
NET BOOK VALUE			
At 31 March 2021	<u>2,911</u>	<u>29,585</u>	<u>32,496</u>
At 31 March 2020	<u>3,881</u>	<u>32,571</u>	<u>36,452</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

15. FIXED ASSET INVESTMENTS

Charity

	Investments in Group Undertakings £
Market value	
As at 1 April 2020 and 31 March 2021	2
Net book value	
As at 31 March 2021	2
As at 31 March 2020	<u>2</u>

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:

	2021 £	2020 £
Profit/(loss) for the year	4,393	(2,475)
Shareholders funds	<u>(15,022)</u>	<u>(19,415)</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	148,131	179,420	148,131	179,420
Amounts due from group undertakings	-	-	19,182	24,917
Prepayments and accrued income	<u>11,334</u>	<u>18,104</u>	<u>11,334</u>	<u>18,104</u>
	<u>159,465</u>	<u>197,524</u>	<u>178,647</u>	<u>222,441</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	23,971	37,328	22,741	34,900
Taxation and social security	18,414	16,676	15,474	15,072
Other creditors	7,121	11,569	7,024	11,474
Accruals and deferred income	<u>57,796</u>	<u>50,892</u>	<u>57,796</u>	<u>50,892</u>
	<u>107,302</u>	<u>116,465</u>	<u>103,035</u>	<u>112,338</u>

Deferred income relates to projects intended to take place in the year but deferred and payroll income received in advance. Deferred income in the year totals £50,546 (2020: £43,115).

18. OPERATING LEASE COMMITMENTS

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

Group and charity

	2021	2020
	£	£
Not later than one year	3,227	4,942
Later than one year but not later than five years	9,681	-
	<u>12,908</u>	<u>4,942</u>
Total commitment	<u>12,908</u>	<u>4,942</u>

Operating lease payments recognised as an expense in the year totalled £19,927 (2020: £17,140).

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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - 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 £46,186 (2020: £52,763).

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 2021 Wirral Information Resource for Equality and Diversity Limited fulfilled and charged services to the CIC totalling £538,944 (2020: £533,179). As at 31 March 2021 the balance outstanding was £44,516 (2020: £44,516).

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

21. STATEMENT OF FUNDS

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
GENERAL FUNDS					
Unrestricted income – General fund	<u>437,971</u>	<u>1,293,159</u>	<u>(1,289,125)</u>	<u>-</u>	<u>442,005</u>
RESTRICTED FUNDS					
Carers Short Breaks (Wirral NHS) – funds held as agent	82,959	-	-	-	82,959
Carers Short Breaks (Oldham PCT) – funds held as agent	825	-	-	-	825
Warrington adult carers	8,668	-	-	-	8,668
Warrington young carers	7,911	10,893	(952)	-	17,852
Parent Carers	7,382	18,135	(15,439)	-	10,079
Participation – funds held as agent					
Wirral young carer donations	787	153	(37)	-	903
Wirral health and wellbeing (CIC)	114,204	90,000	(30,450)	-	173,754
Shop mobility donations	138	74	-	-	212
Carers Grant PPE	-	20,000	(1,414)	-	18,586
	<u>222,874</u>	<u>139,254</u>	<u>(48,290)</u>	<u>-</u>	<u>313,838</u>
	<u>660,845</u>	<u>1,432,413</u>	<u>(1,337,415)</u>	<u>-</u>	<u>755,843</u>

WIRRAL INFORMATION RESOURCE FOR EQUALITY AND DIVERSITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

21. STATEMENT OF FUNDS (Continued)
Comparative

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

Restricted funds

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

Carers Short Breaks (Oldham PCT) – administers 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 administers 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.

Carers PPE grant – provides PPE to unpaid / informal carers on behalf of the Government

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

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021 - continued

22. NET ASSETS BY FUND

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Tangible fixed assets	32,902	-	32,902	36,994
Intangible fixed assets	7,776	-	7,776	9,037
Current assets	508,629	313,838	822,467	731,279
Creditors: amounts falling due within one year	<u>(107,302)</u>	<u>-</u>	<u>(107,302)</u>	<u>(116,465)</u>
	<u>442,005</u>	<u>313,838</u>	<u>755,843</u>	<u>660,845</u>

Comparative	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	-
Current assets	508,405	222,874	731,279	773,664
Creditors: amounts falling due within one year	<u>(116,465)</u>	<u>-</u>	<u>(116,465)</u>	<u>(155,144)</u>
	<u>437,971</u>	<u>222,874</u>	<u>660,845</u>	<u>656,435</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 2021 totalled £681,759 (2020: £484,696).