

Company registration number: 02997803
Charity registration number: 1060105

Wirral Information Resource for Equality and Disability Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2010

Robinson Rice Associates Limited
93, Banks Road
West Kirby
Wirral
CH48 0RB

Wirral Information Resource for Equality and Disability Ltd

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Wirral Information Resource for Equality and Disability Ltd
Reference and Administrative Details

Charity name	Wirral Information Resource for Equality and Disability Ltd
Charity registration number	1060105
Company registration number	02997803
Principal office	Unit 7, Wirral Business Park Arrowe Brook Road Upton Wirral Merseyside CH49 1SX
Registered office	Unit 7, Wirral Business Park Arrowe Brook Road Upton Wirral Merseyside CH49 1SX
Trustees	Dr. P. Dufton, Chair Mr. M. Fairclough, Vice Chair Mr. L. Brown Cllr. I. Coates (resigned 8 October 2009) Mr. G. Viner FCA CTA (resigned 8 October 2009) Ms. M. Wilson (resigned 8 October 2009) Mrs. M. Jones Mr. W. Woods (appointed 9 April 2009) Mr. A. Welch (appointed 9 April 2009) Mr. K. Murphy (appointed 14 March 2010)
Chief executive officer	Mrs. L. Roberts
Bankers	Lloyds TSB Wirral
Auditor	Robinson Rice Associates Limited 93, Banks Road West Kirby Wirral CH48 0RB

Wirral Information Resource for Equality and Disability Ltd

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, formed in 1989 and achieving charitable status in 1994. The organisation was established under a Memorandum of Association and is governed by its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not to exceed £10.

Responsibilities of the Trustees.

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

"The Essential Trustee".

"The Hallmarks of an Effective Charity"

Recruitment and Appointment of Board of Trustees

The members of the Board are both directors of the company and charity trustees. During the year covered by this report, three new Board members were recruited and appointed by the Board of Trustees.

The nature of the organisation means that the Board is keen to reflect the views of disabled people and carers as well as identifying an appropriate skill mix. During the year, more than 50% of the Board have direct experience of disability. All potential Board members are interviewed by the Chair and Vice chair of the organisation to identify skills that will be of value to the organisation.

Trustee Induction and Training

Induction processes for new Board members was last reviewed and updated in 2008. Wired is developing a review of induction procedures, in particular considering a mentoring scheme, learning from the experience of longer serving Board members.

All new Trustees meet with the Chief Executive to be briefed on the ethos and activity of the organisation, the strategic plan as well as reiterating the responsibilities of charity trustees and company directors.

The Board members attend up to two development days during the course of each year. The focus of the development days is strategic planning, team building and enhancing understanding of the range of services delivered by the organisation.

Organisational Structure

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

The Board delegates the day to day management of the organisation to a Chief Executive who has responsibility for the implementation of the strategic plan and line management responsibility for senior staff. The Chief Executive also has responsibility for Quality Assurance and the ongoing development of the organisation. In February 2008 the Board and Chief Executive appointed a Deputy Chief Executive post to reflect the significant growth of the organisation over the past 5 years. During the course of 2009 the organisation again strengthened the infrastructure by appointing two service managers to the Senior Management Team.

Wirral Information Resource for Equality and Disability Ltd

Trustees' Report

Risk Management

The Board has conducted a review of the major risks facing the organisation that was led by Mike Fairclough, a retired actuary and Trustee. The Risk Register is reviewed annually and action taken to mitigate identified risks. The organisation has developed a wealth of policies to mitigate risks to clients and staff including: Health & Safety Policy; Safeguarding Adults and Children Policies; Lone Worker Policy; Use of Volunteers. Health & Safety issues are a standing agenda item for all Board meetings. Wired complies with relevant Quality Assurance schemes for the services it delivers.

Related parties

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

OBJECTIVES AND ACTIVITIES

Volunteers

Wired is indebted to those who volunteer their time to support the work of the organisation. People volunteer in a range of roles throughout Wired and significantly enhance the numbers of people that we are able to offer services to. Wired has a volunteer coordinator to ensure that we appropriately recruit, train and support our volunteers.

The organisation's mission is to promote the equality, dignity and independence of disabled people and carers. To achieve this, Wired delivers a range of services.

ACHIEVEMENTS AND PERFORMANCE

Advocacy

Wired provides an independent advocacy service to a range of client groups. Adults 16-64 with a physical disability; people who access, or who wish to access Direct Payments; Disabled children who are looked after; Carers, Pupils aged between 5-13 and, more recently we have been commissioned to provide Independent Mental Capacity Advocacy in Wirral and Wrexham. The services always exceed targets set and have influenced the development and implementation of health, social care, education and transport policy locally. The services are offered on an outreach basis.

Carers Services

The Carer's Support Coordinator works to identify carers and develop services to support them. The organisation manages a Carers Helpline and ensures that Carers are appropriately consulted about services for them or for the people that they care for. The services are primarily offered on an outreach basis.

Direct Payments Advocacy Service

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

Direct Payments Payroll Service

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

Wirral Information Resource for Equality and Disability Ltd

Trustees' Report

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.

Independent Visiting Service

This is a new activity for this financial year and is a statutory service that is commissioned by Wirral Council. The service provides volunteers to work with children and young people who are in the care of the Local Authority.

Parent Partnership

During the course of the year, Wired began delivery of the Parent Partnership function in Wirral. This is a statutory service which is commissioned by Wirral Council and provides support to parents of children with additional educational needs.

Choice Advice

Wired provides this service to support parents when making decisions relating to their child's education.

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.

Carers Counselling Service

This service provides counselling to carers of people with disabilities. Wired employs a coordinator who recruits, trains and supervises volunteer counsellors

FINANCIAL REVIEW

In line with the directions of the Board of Trustees, the year to March 2010 was a period of significant growth and accordingly gross income grew by £194,710, which equates to a 27.1% increase on the previous year. The deficit for the year has been managed within previously agreed levels, set to cover the costs of the revised infrastructure which commenced in 2008. Resources are limited, not just within the organisation but also in relation to potential commissioners of services, notably the Primary Care Trusts and the Local Authorities. The business plan includes targets to increase the range of funding sources both to increase the number of people supported by existing services and to develop new ones in line with people's needs.

Funding sources

The organisation receives funding from a range of sources but principally from Wirral Metropolitan Borough Council in the form of grant income for services.

Investment Policy

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

Reserves Policy

Wirral Information Resource for Equality and Disability Ltd
Trustees' Report

The Board of Trustees has reviewed the level of unrestricted reserves currently held by the organisation and deemed them to be inappropriate in light of the level of turnover. The Board is aiming to increase reserves to a level equivalent to at least 3 months turnover. Based on turnover and expenditure for the financial year covered by these accounts, unrestricted reserves should amount to approximately £161,000. This would ensure that the company could cover a loss of income for a specific project for a period of time. As current reserve levels fall short of the target, the organisation is forced, from time to time, to curtail activities to which we are unable to attract the appropriate level of funding. The business plan includes options to increase the level of reserves, predominantly through the activities of the organisation's trading arm, Inclusive Access UK Ltd.

PLANS FOR FUTURE PERIODS

The charity plans to continue activity as at 31st March 2010 for the year to March 2011. There are plans to broaden the objects of the charity during the year from 1st April 2010

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

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

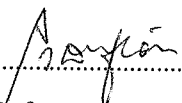
AUDITORS

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

Small company provisions

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

Approved by the Board on 7 October 2010 and signed on its behalf by:

.....


Dr. P. Dufton
Trustee

Wirral Information Resource for Equality and Disability Ltd
Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Wirral Information Resource for Equality and Disability Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 of the profit or loss of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In accordance with company law, as the company's directors, the trustees have taken steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information. The trustees confirm that there is no relevant information that they know of and which they know the auditors are unaware of.

Independent Auditors' Report to the Trustees of Wirral Information Resource for Equality and Disability Ltd

We have audited the financial statements of Wirral Information Resource for Equality and Disability Ltd for the year ended 31 March 2010 set out on pages 9 to 22. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charitable company's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of Wirral Information Resource for Equality and Disability Ltd for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view, are set out in the Statement of Trustees' Responsibilities.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 1993 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with section 44 of that Act.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements are prepared in accordance with the Companies Act 2006 and give a true and fair view. We also report to you if in our opinion the information given in the Trustees' Annual Report is not consistent with the financial statements, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with these accounting records and returns, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes an examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Independent Auditors' Report to the Trustees of
Wirral Information Resource for Equality and Disability Ltd**

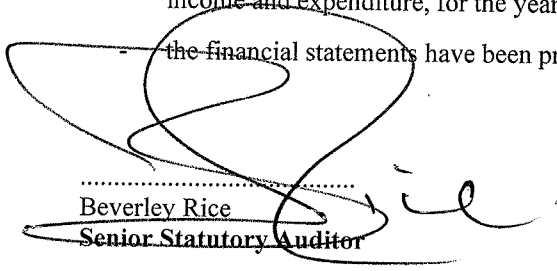
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Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the financial statements have been prepared in accordance with the Companies Act 2006.

.....
Beverley Rice
Senior Statutory Auditor



for and on behalf of:
Robinson Rice Associates Limited, Statutory Auditor

93, Banks Road
West Kirby
Wirral
CH48 0RB

7 October 2010

Wirral Information Resource for Equality and Disability Ltd
Statement of Financial Activities (including Income and Expenditure Account) for the
Year Ended 31 March 2010

	Unrestricted Funds	Restricted Funds	Total Funds 2010	Total Funds 2009
Note	£	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	16,369	-	16,369
Activities for generating funds	3	5,425	-	5,425
Investment income	4	28	-	28
Incoming resources from charitable activities	5	802,291	89,095	891,386
Total incoming resources		<u>824,113</u>	<u>89,095</u>	<u>913,208</u>
Resources expended				
Charitable activities	6	804,125	103,499	907,624
Governance costs	6	13,412	884	14,296
Total resources expended		<u>817,537</u>	<u>104,383</u>	<u>921,920</u>
Net expenditure before transfers		6,576	(15,288)	(8,712)
Transfers				
Gross transfers between funds		<u>18,120</u>	<u>(18,120)</u>	<u>-</u>
Net movements in funds		24,696	(33,408)	(8,712)
Reconciliation of funds				
Total funds brought forward		142,979	43,998	186,977
Total funds carried forward		<u>167,675</u>	<u>10,590</u>	<u>178,265</u>

The notes on pages 12 to 22 form an integral part of these financial statements.

Wirral Information Resource for Equality and Disability Ltd
Balance Sheet as at 31 March 2010

		2010		2009	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		44,670		48,261
Investments	12		<u>2</u>		<u>2</u>
			44,672		48,263
Current assets					
Debtors	13	54,101		85,644	
Cash at bank and in hand		<u>100,664</u>		<u>80,568</u>	
		154,765		166,212	
Creditors: Amounts falling due within one year	14	<u>(21,172)</u>		<u>(27,499)</u>	
Net current assets			<u>133,593</u>		<u>138,713</u>
Net assets			<u><u>178,265</u></u>		<u><u>186,976</u></u>
The funds of the charity:					
Restricted funds in surplus			10,656		44,283
Restricted funds in deficit					
Pupils advocacy			(2)		(281)
We r able 2			-		-
Art & culture fund			-		-
Wirral culture for all			-		-
Imca			-		-
Hidden carers			-		-
Keep on moving			-		(4)
Wired carers website development			-		(1)
Radio carers id			-		-
Volunteer engagement office			(64)		-
Carers counselling			-		-
Total restricted funds			<u>10,590</u>		<u>43,997</u>
Unrestricted funds					
Unrestricted income funds			<u>167,675</u>		<u>142,979</u>
Total charity funds			<u><u>178,265</u></u>		<u><u>186,976</u></u>

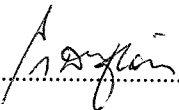
The notes on pages 12 to 22 form an integral part of these financial statements.

Wirral Information Resource for Equality and Disability Ltd
Balance Sheet as at 31 March 2010

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

Approved by the Board on 7 October 2010 and signed on its behalf by:

..... 

Dr. P. Dufton
Trustee

The notes on pages 12 to 22 form an integral part of these financial statements.

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

1 Accounting policies

Basis of preparation

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

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.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 18.

Incoming resources

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

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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

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

Incoming resources from tax reclaims are 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.

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

..... continued

Resources expended

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

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

Governance costs

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

Support costs

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

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Depreciation

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

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

Investments

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

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

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

Operating leases

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

Pensions

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

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

..... continued

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Donations and legacies				
Donations	3,628	-	3,628	1,036
Gift Aid donation	7,174	-	7,174	40,907
Donated assets for use by the charity	2,550	-	2,550	-
	<u>13,352</u>	<u>-</u>	<u>13,352</u>	<u>41,943</u>
Fundraising				
Fundraising	1,190	-	1,190	3,471
Other Income				
Other income	1,827	-	1,827	1,577
	<u>16,369</u>	<u>-</u>	<u>16,369</u>	<u>46,991</u>

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Shopmobility membership				
Shopmobility Membership	5,283	-	5,283	6,160
Minibus				
Minibus Hire	142	-	142	890
	<u>5,425</u>	<u>-</u>	<u>5,425</u>	<u>7,050</u>

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Interest on cash deposits	28	-	28	1,659
	<u>28</u>	<u>-</u>	<u>28</u>	<u>1,659</u>

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

..... continued

5 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Advice Services				
Contractual income from WBC	477,809	22,194	500,003	381,129
Contractual Income from Wrexham	19,166	-	19,166	-
	<u>495,308</u>	<u>23,861</u>	<u>519,169</u>	<u>381,129</u>
Beneficiary Services				
Contractual income from WBC	198,275	65,234	263,509	199,201
Contractual income from LCC	108,708	-	108,708	82,468
	<u>306,983</u>	<u>65,234</u>	<u>372,217</u>	<u>281,669</u>
	<u>802,291</u>	<u>89,095</u>	<u>891,386</u>	<u>662,798</u>

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

..... continued

6 Total resources expended

	Advice Services	Beneficiary Services	Governance	Total
	£	£	£	£
Direct costs				
Employment costs	705,249	54,969	-	760,218
Repairs and maintenance	7,801	42	-	7,843
Office expenses	13,929	921	-	14,850
Subscriptions and donations	1,863	98	-	1,961
Sundry and other costs	8,488	12,744	-	21,232
Travel and subsistence	10,694	577	-	11,271
Advertising and promotion	3,114	106	-	3,220
Bad debt expense	992	-	-	992
Depreciation of tangible fixed assets	8,955	607	-	9,562
	<u>761,085</u>	<u>70,064</u>	<u>-</u>	<u>831,149</u>
Support costs				
Establishment costs	28,655	4,093	-	32,748
Office expenses	11,625	620	-	12,245
Printing, posting and stationery	22,874	1,083	-	23,957
Cleaning	7,409	116	-	7,525
Accountancy fees	-	-	4,912	4,912
Auditors' remuneration	-	-	2,000	2,000
Legal and professional costs	-	-	6,341	6,341
Bank charges	-	-	1,043	1,043
	<u>70,563</u>	<u>5,912</u>	<u>14,296</u>	<u>90,771</u>
	<u>831,648</u>	<u>75,976</u>	<u>14,296</u>	<u>921,920</u>

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

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8 Net expenditure

Net expenditure is stated after charging:

	2010		2009	
	£	£	£	£
Auditors' remuneration - audit services		2,000		2,000
Depreciation of tangible fixed assets		9,562		12,158
		<u>9,562</u>		<u>12,158</u>

9 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2010	2009
	£	£
Wages and salaries	644,075	488,126
Social security	56,592	42,599
Other pension costs	28,033	20,563
	<u>728,700</u>	<u>551,288</u>

10 Taxation

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

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

..... continued

11 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2009	46,418	98,525	144,943
Additions	-	5,971	5,971
As at 31 March 2010	<u>46,418</u>	<u>104,496</u>	<u>150,914</u>
Depreciation			
As at 1 April 2009	30,723	65,959	96,682
Charge for the year	2,517	7,045	9,562
As at 31 March 2010	<u>33,240</u>	<u>73,004</u>	<u>106,244</u>
Net book value			
As at 31 March 2010	<u>13,178</u>	<u>31,492</u>	<u>44,670</u>
As at 31 March 2009	<u>15,695</u>	<u>32,566</u>	<u>48,261</u>

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

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12 Investments held as fixed assets

	Investments in group and associated undertakings £
Market value	
As at 1 April 2009 and 31 March 2010	2
Net book value	
As at 31 March 2010	2
As at 31 March 2009	2

All investment assets were held in the UK.

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

	Country of incorporation	Principal activity	Class	%
Subsidiary undertakings				
Inclusive Access (UK) Ltd	England	Consultancy on disabled issues	Ordinary	100
		Capital & reserves £		Profit/(loss) for the period £
Subsidiary undertakings				
Inclusive Access (UK) Ltd		11,462		120

13 Debtors

	2010 £	2009 £
Trade debtors	28,365	45,874
Amounts from subsidiary and associated undertakings	12,936	31,337
Other debtors	1,250	1,460
Prepayments and accrued income	11,550	6,973
	54,101	85,644

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

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14 Creditors: Amounts falling due within one year

	2010	2009
	£	£
Bank loans and overdrafts	-	8,240
Trade creditors	9,669	17,775
Other creditors	5,022	1,484
Accruals and deferred income	6,481	-
	<u>21,172</u>	<u>27,499</u>

15 Members' liability

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

16 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 £28,033 (2009 - £20,563).

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

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

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17 Related parties

Controlling entity

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

18 Analysis of funds

	At 1 April 2009	Incoming resources	Resources expended	Transfers	At 31 March 2010
	£	£	£	£	£
General Funds					
Unrestricted income - General Fund	142,979	824,113	(817,537)	18,120	167,675
Restricted Funds					
Minibus fund	2,877	-	(1,664)	-	1,213
Pupils Advocacy	(281)	9,549	(9,270)	-	(2)
We R Able 2	906	3,310	(4,216)	-	-
Art & Culture Fund	1,965	404	(2,369)	-	-
Wirral Culture for All	3	-	(3)	-	-
Carers Health & Well Being	4,808	-	(691)	-	4,117
IMCA	17,691	-	-	(17,691)	-
Hidden Carers	515	2,298	(2,813)	-	-
Aiming High	4	10,001	(9,828)	-	177
Keep on Moving	(4)	7,910	(7,906)	-	-
IT Restricted Fund	4,514	1	(4,328)	-	187
Shopmobility	2,000	-	-	-	2,000
Department of Health Volunteer Engagement Office	9,000	-	(6,038)	-	2,962
Carers Counselling	-	15,000	(15,064)	-	(64)
	-	40,622	(40,193)	(429)	-
	<u>43,998</u>	<u>89,095</u>	<u>(104,383)</u>	<u>(18,120)</u>	<u>10,590</u>
	<u>186,977</u>	<u>913,208</u>	<u>(921,920)</u>	<u>-</u>	<u>178,265</u>

Wirral Information Resource for Equality and Disability Ltd
Notes to the Financial Statements for the Year Ended 31 March 2010

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19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£	£
Tangible assets	43,457	1,213	44,670	48,261
Investments	2	-	2	2
Current assets	157,777	-	154,765	166,212
Creditors: Amounts falling due within one year	<u>(21,172)</u>	<u>(3,012)</u>	<u>(21,172)</u>	<u>(27,499)</u>
Net assets	<u>180,064</u>	<u>(1,799)</u>	<u>178,265</u>	<u>186,976</u>