

Company registration number: 02997803
Charity registration number: 1060105

Wirral Information Resource for Equality and Diversity Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2013

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

Wirral Information Resource for Equality and Diversity Ltd

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Wirral Information Resource for Equality and Diversity Ltd

Reference and Administrative Details

Charity name	Wirral Information Resource for Equality and Diversity 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. L. Brown Mrs. M. Jones Mr. W. Woods Mr. A. Welch, Vice Chair Mr. K. Murphy Mr C. Russell
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 Diversity 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 £1. Changes to the Memorandum and Articles of Association came into force on 1st April 2011.

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.

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 to identify skills and values that will be of value to the organisation.

Trustee Induction and Training

Induction processes for new Board members was last reviewed and updated in 2012. 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. . The Chief Executive is supported by a Senior Management Team comprising three senior Managers.

Risk Management

The Risk Register is reviewed annually and action taken to mitigate identified risks.

The organisation has developed a wealth of policies to mitigate risks to clients and staff including: Health & 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.

Wirral Information Resource for Equality and Diversity Ltd

Trustees' Report

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. One of the senior Managers has a lead role to ensure that volunteers are appropriately recruited, checked, trained and supervised.

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

ACHIEVEMENTS AND PERFORMANCE

Advocacy

During the year Wired provided 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 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 Coordinators work 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. We provide services for adult carers in Oldham, Warrington and Wirral and for young carers in Warrington.

Direct Payments/Personal Budgets 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. During the course of the year, Wired agreed that the scope of this contract would be extended to support people accessing Personal Budgets.

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.

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

Wirral Information Resource for Equality and Diversity Ltd

Trustees' Report

This 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

Wired delivers 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. During the course of the year the service was assessed as Best Practice by the Parent Partnership Network.

Choice Advice

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

Stroke Support Service

Wired delivered an information, advice and support service for survivors of stroke, their family members and carers in Cumbria.

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.

FINANCIAL REVIEW

Following a period of significant growth in the year to March 2012 and In line with the directions of the Board of Trustees, the year to March 2013 was a period of consolidation and accordingly gross income remained largely static, reducing by 4% increase on the previous year. 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 contract 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 and the organisation moves money on a short term basis to a higher interest account.

Reserves Policy

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 £520,050. 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 organisation's trading arm, Inclusive Access (UK) Ltd.

PLANS FOR FUTURE PERIODS

Wirral Information Resource for Equality and Diversity Ltd
Trustees' Report

The charity will reduce activity from 1st April 2013 in line with reductions in budgets and services being purchased from voluntary sector organisations.

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

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

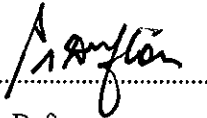
AUDITORS

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 27 August 2013 and signed on its behalf by:



.....
Dr. P. Dufton
Trustee

Wirral Information Resource for Equality and Diversity Ltd

Trustees' Responsibilities in relation to the Financial Statements

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company 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;
- make judgements and 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; and
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

We have audited the financial statements of Wirral Information Resource for Equality and Diversity Ltd for the year ended 31 March 2013, set out on pages 9 to 22. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 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

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

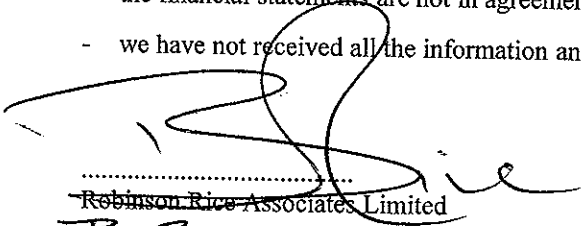
**Independent Auditors' Report to the Trustees of
Wirral Information Resource for Equality and Diversity Ltd**

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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

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

.....

~~Robinson Rice Associates Limited~~

B RICE
STATUTORY AUDITOR
12 September 2013

93, Banks Road
West Kirby
Wirral
CH48 0RB

Robinson Rice Associates Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Wirral Information Resource for Equality and Diversity Ltd

**Statement of Financial Activities (including Income and Expenditure Account) for the
Year Ended 31 March 2013**

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
Note	£	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	29,673	-	29,673
Activities for generating funds	4	4,738	-	4,975
Investment income	5	30	-	39
Incoming resources from charitable activities	6	1,746,259	307,499	2,053,758
Other incoming resources	7	-	-	1,277
Total incoming resources		<u>1,780,700</u>	<u>307,499</u>	<u>2,088,199</u>
Resources expended				
Charitable activities	8	1,756,964	511,117	2,268,081
Governance costs	8	10,305	5	10,310
Total resources expended		<u>1,767,269</u>	<u>511,122</u>	<u>2,278,391</u>
Net (expenditure)/income before transfers		13,431	(203,623)	(190,192)
Transfers				
Gross transfers between funds		<u>4,888</u>	<u>(4,888)</u>	<u>-</u>
Net movements in funds		18,319	(208,511)	(190,192)
Reconciliation of funds				
Total funds brought forward		<u>229,613</u>	<u>680,068</u>	<u>909,681</u>
Total funds carried forward		<u>247,932</u>	<u>471,557</u>	<u>909,682</u>

The notes on pages 11 to 22 form an integral part of these financial statements.

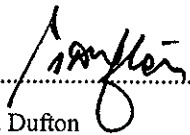
**Wirral Information Resource for Equality and Diversity Ltd (Registration number:
02997803)**

Balance Sheet as at 31 March 2013

		2013		2012	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		62,302		79,047
Investments	14		<u>2</u>		<u>2</u>
			62,304		79,049
Current assets					
Debtors	15	187,530		85,488	
Cash at bank and in hand		<u>544,335</u>		<u>829,823</u>	
		731,865		915,311	
Creditors: Amounts falling due within one year	16			<u>(84,678)</u>	
		<u>(74,680)</u>			
Net current assets			<u>657,185</u>		<u>830,633</u>
Net assets			<u>719,489</u>		<u>909,682</u>
The funds of the charity:					
Restricted funds in surplus			471,557		680,069
Unrestricted funds					
Unrestricted income funds			<u>247,932</u>		<u>229,613</u>
Total charity funds			<u>719,489</u>		<u>909,682</u>

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 27 August 2013 and signed on its behalf by:



 Dr. P. Dufton
 Trustee

The notes on pages 11 to 22 form an integral part of these financial statements.

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

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.

Further details of each fund are disclosed in note 21.

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.

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 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.

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.

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

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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.

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 Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Donations and legacies				
Donations	4,050	-	4,050	2,247
Donated assets for use by the charity	3,050	-	3,050	4,130
	<u>7,100</u>	-	<u>7,100</u>	<u>6,377</u>
Fundraising				
Fundraising	1,268	-	1,268	2,992
Gift Aid Donations				
Gift Aid donation	21,305	-	21,305	76
	<u>29,673</u>	-	<u>29,673</u>	<u>9,445</u>

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Grants - other agencies	-	5,742	5,742	-
	<u>-</u>	<u>5,742</u>	<u>5,742</u>	<u>-</u>

4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Shopmobility membership				
Shopmobility Membership	4,738	-	4,738	4,975
	<u>4,738</u>	<u>-</u>	<u>4,738</u>	<u>4,975</u>

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

..... *continued*

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Interest on cash deposits	30	-	30	39

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

6 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Advice Services				
Donations	60	-	60	-
Grants - other agencies	-	5,500	5,500	-
Inclusive Access - lease	19,650	-	19,650	-
Contractual Income from Betsi Cadwaladr	141,017	-	141,017	114,658
Contractual Income from Conwy	84,858	-	84,858	91,542
Contractual Income from Cumbria CC	103,371	-	103,371	51,686
Contractual income from WBC	561,646	-	561,646	574,237
Contractual Income from NHS Wirral	27,264	-	27,264	13,632
Contractual Income from Warrington BC	182,433	-	182,433	62,825
Contractual Income from Wrexham	-	-	-	9,583
Contractual income from Oldham	196,465	-	196,465	-
	<u>1,316,764</u>	<u>5,500</u>	<u>1,322,264</u>	<u>918,163</u>
Beneficiary Services				
Grants - other agencies	-	242	242	-
Other income	4,624	-	4,624	8,720
Interest on cash deposits	-	1,757	1,757	-
Contractual income from WBC	196,960	-	196,960	177,081
SEIF - Capital grant	-	-	-	111,199
SEIF Revenue grant	-	-	-	20,000
Big Lottery	-	-	-	75,360
Other grants	-	-	-	13,700
Contractual income from LCC	143,738	-	143,738	145,601
Contractual Income from NHS Wirral	77,340	-	77,340	16,999
Contractual Income from Warrington BC	6,833	-	6,833	-
Contractual Income from Wrexham	-	-	-	20,000
Income received as agent - NHS Wirral re Carers Short Breaks	-	-	-	654,000
Income received as agent - Oldham PCT	-	300,000	300,000	-
	<u>429,495</u>	<u>301,999</u>	<u>731,494</u>	<u>1,242,660</u>
	<u>1,746,259</u>	<u>307,499</u>	<u>2,053,758</u>	<u>2,160,823</u>

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

7 Other incoming resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Other income				
Other income	-	-	-	1,277

8 Total resources expended

	Advice Services £	Beneficiary Services £	Governance £	Total £
Direct costs				
Employment costs	1,161,999	269,114	-	1,431,113
Repairs and maintenance	6,533	4,909	-	11,442
Office expenses	27,581	5,675	-	33,256
Sundry and other costs	20,459	3,315	-	23,774
Travel and subsistence	39,310	1,505	-	40,815
Advertising and promotion	8,330	3,650	-	11,980
Depreciation of tangible fixed assets	14,125	4,417	-	18,542
	<u>1,278,337</u>	<u>292,585</u>	<u>-</u>	<u>1,570,922</u>
Support costs				
Establishment costs	81,023	2,389	-	83,412
Office expenses	8,892	1,986	-	10,878
Printing, posting and stationery	48,340	22,386	-	70,726
Sundry and other costs	2,374	505,721	-	508,095
Cleaning	5,384	5,321	-	10,705
Accountancy fees	-	-	6,000	6,000
Auditors' remuneration	-	-	3,000	3,000
Legal and professional costs	6,783	6,560	-	13,343
Bank charges	-	-	1,310	1,310
	<u>152,796</u>	<u>544,363</u>	<u>10,310</u>	<u>707,469</u>
	<u>1,431,133</u>	<u>836,948</u>	<u>10,310</u>	<u>2,278,391</u>

9 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

10 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2013		2012	
	£	£	£	£
Auditors' remuneration - audit services		3,000		3,000
Depreciation of tangible fixed assets		18,542		22,291
		<u>18,542</u>		<u>22,291</u>

11 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2013	2012
	£	£
Wages and salaries	1,255,625	880,429
Social security	96,359	73,852
Other pension costs	49,630	39,995
	<u>1,401,614</u>	<u>994,276</u>

12 Taxation

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

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

13 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2012	81,178	154,511	235,689
Additions	-	5,288	5,288
Disposals	-	(2,830)	(2,830)
As at 31 March 2013	<u>81,178</u>	<u>156,969</u>	<u>238,147</u>
Depreciation			
As at 1 April 2012	46,386	110,256	156,642
Eliminated on disposals	-	(1,367)	(1,367)
Charge for the year	7,825	12,745	20,570
As at 31 March 2013	<u>54,211</u>	<u>121,634</u>	<u>175,845</u>
Net book value			
As at 31 March 2013	<u>26,967</u>	<u>35,335</u>	<u>62,302</u>
As at 31 March 2012	<u>34,792</u>	<u>44,255</u>	<u>79,047</u>

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

14 Investments held as fixed assets

	Investments in group and associated undertakings £
Market value	
As at 1 April 2012 and 31 March 2013	2
Net book value	
As at 31 March 2013	2
As at 31 March 2012	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	Training and business support services	Ordinary	100

	Capital & reserves £	Profit/(loss) for the period £
Subsidiary undertakings		
Inclusive Access (UK) Ltd	13,883	2,446

15 Debtors

	2013 £	2012 £
Trade debtors	68,066	29,116
Amounts from subsidiary and associated undertakings	83,776	22,689
Other debtors	6,635	8,430
Prepayments and accrued income	29,053	25,253
	187,530	85,488

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

..... *continued*

16 Creditors: Amounts falling due within one year

	2013 £	2012 £
Trade creditors	18,610	31,533
Other creditors	39,791	36,409
Accruals and deferred income	16,279	16,736
	<u>74,680</u>	<u>84,678</u>

17 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 £1 towards the assets of the charity in the event of liquidation.

18 Operating lease commitments

As at 31 March 2013 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and Buildings	
	2013 £	2012 £
Within two and five years	<u>40,250</u>	<u>40,250</u>

19 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £49,630 (2012 - £39,995).

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

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

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20 Related parties

Controlling entity

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

21 Analysis of funds

	At 1 April 2012	Incoming resources	Resources expended	Transfers	At 31 March 2013
	£	£	£	£	£
General Funds					
Unrestricted income - General Fund	229,613	1,780,700	(1,767,269)	4,888	247,932
Restricted Funds					
SEIF Capital Grant	26,069	-	-	(4,888)	21,181
Carers Short Breaks(Wirral NHS) - funds held as agent	653,999	1,757	(207,409)	-	448,347
Carers short breaks (Oldham PCT)- funds held as agent	-	300,000	(297,971)	-	2,029
Wirral Carers Volunteer Grant	-	5,500	(5,500)	-	-
Warrington Adult Carers	-	242	(242)	-	-
	<u>680,068</u>	<u>307,499</u>	<u>(511,122)</u>	<u>(4,888)</u>	<u>471,557</u>
	<u>909,681</u>	<u>2,088,199</u>	<u>(2,278,391)</u>	<u>-</u>	<u>719,489</u>

Wirral Information Resource for Equality and Diversity Ltd
Notes to the Financial Statements for the Year Ended 31 March 2013

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22 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Tangible assets	61,792	510	62,302	79,047
Investments	2	-	2	2
Current assets	281,489	450,376	731,865	915,311
Creditors: Amounts falling due within one year	<u>(74,680)</u>	<u>-</u>	<u>(74,680)</u>	<u>(84,678)</u>
Net assets	<u><u>268,603</u></u>	<u><u>450,886</u></u>	<u><u>719,489</u></u>	<u><u>909,682</u></u>

23 Assets held as Intermediary Agent

Wired delivers a Managed Budgets service on behalf of clients who are unable to manage the budgets that they receive to support their care. In this instance, Wired is acting as an intermediary agent for the funds and therefore, in accordance with the SORP, they are not included in the Balance Sheet. The total of such funds held at 31st March 2013 was £90,802