

West Lancs Disability Helpline Limited
Report and Financial Statements for the year ended 31st March 2007

Contents	Page
Legal and administrative information	1
Trustees Report and Statement of Trustees Responsibilities	2 – 6
Report of Reporting Accountants	7
Statement of Financial Activities	8
Balance Sheet	9
Notes forming part of the financial statements	10 - 14

Legal and administrative information

Board of Directors	David Roscoe [Chairman] Patrick Fenlon Robert Dolan Peter Rouse CPFA [Treasurer] Kim Baker Suzanne Blundell Barbara Townley	Retired October 2006 Retired November 2006
Company Secretary	Alice Evans	
Registered Charity	1102257	
Registered Company	4946820 (England and Wales)	
Manager	Tony Lewis BA (Hon 's) MCFI MSc	
Registered Office	49 Westgate, Sandy Lane Centre, Skelmersdale, Lancashire. WN8 8LP.	
Reporting Accountants	Collins & Co 73A New Court Way Ormskirk L39 2YT	
Bankers	Alliance & Leicester Commercial Bank plc, Bootle, Merseyside. L30 4GB.	

West Lancs Disability Helpline Limited **Trustees Report for the year ended 31st March 2007**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2007.

The legal and administrative information that we set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, with the Memorandum and Articles of Association of the charity, and with the Statement of Recommended Practice (Accounting and Reporting by Charities) that the Charity Commission issued in March 2005.

Constitution and objects

West Lancs Disability Helpline Limited is a company limited by guarantee (registered company number 4946820) and a registered charity (number 1102257). The governing documents are the Memorandum and Articles of Association dated 23rd October 2003.

The main objective of the organisation is to promote the relief of all people with disabilities and their carers principally within West Lancashire and to assist those persons by the provision of a direct information and advice service.

Organisation and Governance

The Trustees named on page 1 served during the year. In accordance with the Articles of the company, two (one third) of the Directors retired at the Annual General Meeting held on 18th October 2006 and the members re-elected them. The Board may appoint new Directors to fill vacancies. The minimum number of Directors is three, and the Board proposed a maximum number of twelve.

During the year the Board of Trustees in administering the charity met on six occasions. The Board delegates to the Manager the responsibility for the day-to-day running of the charity.

The charity is a voluntary body run by a Board of Directors, elected by the members in the Annual General Meeting, and principally comprises people with disabilities. Approximately sixteen volunteers with disabilities, or knowledge of disability, and five paid employees, staff the Helpline.

In accordance with our four quality marks and policies that underpin them, the Helpline has a structured induction in place for new Trustees. The Manager inducts new Trustees on issues such as the role of a Trustee, familiarity with the governing documents, the Helpline's history, the team and management structure, projects, the various funding streams and the Business Plan.

Investment powers

Under the Memorandum the company has the power to make any investment, using the unrestricted general funds, which the Directors see fit.

Review of the development, activities and achievements of the charity during the year

The charity has grown and strengthened during what has been a very challenging year for the voluntary sector in general. In a year when funding has been ever difficult to acquire, the Helpline has not only sustained its service level but has improved it in many cases. There have also been considerable improvements in efficiency and effectiveness with revised working practices in new ICT infrastructure.

In addition to this, the Helpline has secured unrestricted reserves approaching three months' expenditure.

Overall, the year has been a successful one for the charity.

During the year to 31st March 2007 the Helpline's advisers responded to 2,680 enquiries from 1,347 clients. Our small welfare benefits team generated an impressive £805,096 in welfare benefits income for vulnerable people in need suffering from financial hardship and poverty. We achieved this result by our team helping clients to complete forms, by undertaking welfare benefits checks, and by accompanying clients at Tribunals.

West Lancs Disability Helpline Limited
Trustees Report for the year ended 31st March 2007

Our calculations show that for every £1 invested in the Helpline, we generated about £5 for people in need in our District.

We have continued to demonstrate our user-led ethos by seeking and making use of clients' views when planning services. We achieved this by using a computer program to select clients at random to answer questionnaires, and we consider responses when reviewing our strategy. In line with Service Level Agreements with our Core Funders, we survey by questionnaire 5% of clients each year; of the sixty-eight clients that we invited to give us their views, twenty-eight of them (41%) responded.

For example, clients were telling us that they had to wait too long to receive their welfare benefits, thereby experiencing considerable poverty and hardship. We adopted a two-fold strategy to solve this problem. We trained more volunteers to give welfare benefits advice to ensure that clients received a faster turnaround for appointments' waiting times. We also reduced the decision-making times from ten weeks to ten days by establishing the only Alternative Office partnership in West Lancashire with working in close collaboration with the Department for Work & Pensions.

Review of our strategy

We hold a Strategy Day in September each year at which directors, volunteers and staff meet to review the Business Plan's SMART objectives that the team agreed a year earlier. Together with the team's views, we use an analysis of clients' feedback from the completed returned questionnaires to help us to plan our services to meet their needs.

Some of the objectives we set in September 2006 are ongoing, but we have now achieved several.

One was to implement a new ICT strategy to meet our needs. We secured funding for ten new computers and installed REDIAL, a new casework management program. We were successful in implementing this change as the team recognised the need for new hardware and software and we arranged intensive training and ongoing support to carefully manage this change. We have now integrated REDIAL into our organisation, promoting the team's ICT learning and skills. Members of staff with childcare needs can now access REDIAL and their work in the office from home with the use of terminal services technology.

Another objective that we achieved was the formation of a funding sub group, which has met with Local Authority representatives and has also compiled the new Advice Plus bid to the Big Lottery Fund. The Trustees also agreed prudent savings, such as purchasing a new telephone system rather than continuing to rent one and approving a better-value office-wide Internet broadband cost on all computers, as opposed to individual charges for each machine.

A third objective was the marketing sub group's success in raising our charity's profile while ensuring supply was equal to demand. We used a number of strategies; such as a District-wide leaflet drop, newspaper articles and presentations to local groups. We know that this was successful, as enquiries have increased.

A fourth objective was to improve the staff office environment. The Board agreed to provide a recreation room for lunch breaks away from the office for members of the Team working all day. This has eased stress levels and boosted productivity.

In September 2007 we will review the remaining objectives.

West Lancs Disability Helpline Limited
Trustees Report for the year ended 31st March 2007

Volunteers and staff

The Trustees are pleased to acknowledge the unstinting endeavours of our volunteers who performed various tasks, such as providing general information and advice to clients by telephone and in person. Other volunteers undertook welfare benefits casework, giving clients moral support and also technical expertise with the preparation of cases when accompanying clients to tribunals. We have an average of fifteen volunteers who between them provided around 4,500 hours during the year. The value of this volunteer in kind time, valued conservatively, dependent upon the job type - is worth over £40,000.

The Helpline is a learning organisation - strongly encouraging team members to acquire new skills and knowledge to keep abreast of developments. Team members attended various specific training courses such as case recording, the new REDIAL casework program, first aid, enquiry techniques and welfare benefits form completion. The Department for Work & Pensions, our Alternative Office partner, began giving our two new volunteer welfare benefits advisers specialist one-to-one training to ensure they reach the required high standard deemed necessary for that partnership.

The Princess Royal Trust West Lancashire Carers Centre and *Brighter Future Workshop* were among the organisations that gave presentations at our team meetings, also providing a platform for sharing new skills with others.

In accordance with our four quality marks, we have policies in force covering equal opportunities, health & safety, as well as Caring for Team initiatives.

Our Information Research Officer produces a newsletter for members to keep them informed of progress in the Business Plan, training course details, grants and donations received, as well as other relevant information.

Two newly recruited volunteers received thorough in-house on the job induction training. We reinforced this by structured workshops, consisting of interviewing skills, active listening skills, greeting skills, REDIAL and a welfare benefits overview.

During the year, two Trustees retired, having served the charity for six and ten years respectively. The Manager invited the remaining Trustees to provide information about themselves from which he compiled a skills analysis. This identified areas in which the Board may be a little weak and will help to target recruitment of additional Trustees.

Trustees have continued to hold directorships on other charities such as local Councils for Voluntary Service and other disability-related groups. This has further strengthened the Helpline and other groups as we acquire knowledge of other organisations and may share sound governance practices. Trustees have also attended Big Lottery Fund workshops, equipping them with the skills needed to assist the charity with funding.

Although the Helpline is unique in West Lancashire, it is by no means an isolated organisation. This is because it holds memberships of several national, regional and local organisations, and team members attend appropriate events. The Manager has continued as a Trustee of two local charities, and makes sound use of the charity's Trustees serving on the Boards of other appropriate organisations.

Future developments

The Helpline has grown enormously successful during recent years and is now very much respected as a leader in provision of high quality information and advice within the community sustaining quality alongside ongoing expansion of services.

Representatives from all our job types worked together to tender a £500,000 five-year Advice Plus bid in October 2006, to consolidate and expand the welfare benefits advisory and information provision work. Our three core funders, the Central Lancashire Primary Care Trust, Lancashire County Council and the West Lancashire District Council, all provided very positively worded letters of support to the Big Lottery Fund for this new project.

West Lancs Disability Helpline Limited
Trustees Report for the year ended 31st March 2007

We will learn the outcome in the spring of 2007 and if we are successful, the project will start in September 2007. This will sustain the charity for five years and beyond, enabling us to have an outreach presence in three areas of identified need in the District. The project will also enable us to share our lessons learned and best practice with similar groups. It will also give us time to implement our planned long-term sustainability.

Various training providers will continue to deliver a package of various courses, including those that staff and volunteers stated they wished to attend and general training courses to assist in the development of the service and to keep abreast of changes in the law. Several volunteers will start their NVQ Level 3 Advice & Guidance courses in April 2007.

In 2006, the West Lancashire Volunteer Centre nominated the Helpline for the Queen's Award for Voluntary Service and we will know in July 2007 if we have been successful in achieving this distinction.

The key objectives of our Business Plan

1	New IT hardware and software to meet our needs	Met
2	Inspired and enthused volunteers	Ongoing
3	Improvements to the office environment	Met
4	Establishment of a fund-raising group to ensure our long-term future	Met
5	An efficient and effective marketing and promotion strategy	Met
6	Undertake research to establish a need for an outreach strategy	Met
7	Implement the outreach strategy	Ongoing

Income generation

The charity's income in the year was £178,531. The charity thanks all its supporters for their work and generosity.

Financial review

We show the results for the year in the Statement of Financial Activities on page 8.

The charity's Balance Sheet on page 9 shows the position with net assets amounting to £37,610. This consists of restricted funds of £3,910 relating to specific projects and unrestricted general funds of £33,700 for the day-to-day general running of the charity. As at the end of the year the charity had eleven applications pending requesting funding to meet general expenses.

The money that we spend enables us to help our clients (people with disabilities, and those who care for them) to achieve a better lifestyle by winning the benefits to which they are entitled, and by providing information and support them, and to their carers.

Reserves policy

It is the policy of West Lancs Disability Helpline to attempt to maintain, as a minimum, unrestricted general funds, which are the free funds of the charity, at a level that equates to approximately three months' expenditure. At this level the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding, and that this would provide them with sufficient funds to cover management and administration costs.

At present, unrestricted general funds, which amounted to £33,700 at the end of the year, do not reach the target level and the Trustees will continue to investigate ways to generate additional funds.

The Trustees' policy, is to build up funds to the required level by means of annual surpluses, sound management of investment assets and by maintaining a vigorous fundraising and marketing campaign to promote the charity.

West Lancs Disability Helpline Limited
Trustees Report for the year ended 31st March 2007

Risk assessment

The Trustees actively, once each year, review the major risks that West Lancs Disability Helpline faces. They believe that increasing the charity's free reserves to three months will provide sufficient resources in the event of adverse conditions and thus will lessen these risks.

The Trustees have implemented a risk management strategy, which comprises: -

- An annual review each winter of the risks that the charity may face;
- The establishment of systems and procedures to lessen those risks; and
- The implementation of procedures designed to minimise any potential impact on the charity should any of those risks become apparent.

After the Manager attended an Institute of Environmental Health accredited course, he reported to the Board on risk assessment principles. The skills he acquired will continue to inform future considerations of risk.

Statement of Trustees Responsibilities

Company and charity law require the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the year and of its income and expenditure during that year. In preparing those financial statements the Trustees must: -

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985 and the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reporting Accountants

The firm of Collins & Co have offered themselves for re-appointment as reporting accountants to the charity, and the Board will put to the Annual General Meeting in October a resolution proposing that they be re-appointed.

Approval

The Board of Directors approved this report on 25th July 2007 and David Roscoe signed on its behalf.

David Roscoe
Director

West Lancs Disability Helpline Limited
Report of the independent Reporting Accountants to the members of West Lancs Disability Helpline
Limited for the year ended 31st March 2007

We report on the accounts for the year ended 31st March 2007 set out on pages 8 to 14.

Respective responsibilities of directors and reporting accountants

As described on page 6 the company's directors are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company, as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion:

- (a) the accounts are in agreement with the accounting records kept by the company under section 221 of the Companies Act 1985;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
 - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249C(6) of the Act; and
 - (ii) the company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249A(4) of the Act as modified by section 249A(5) and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B(1).

Collins & Co.
Chartered Accountants
73A New Court Way
Ormskirk
Lancashire
L39 2YT

25th July 2007

West Lancs Disability Helpline Limited
Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31st
March 2007

Income and Expenditure	Note	Total funds 2005/06 £	Restricted funds £	Unrestricted funds £	Total funds 2006/07 £
Income					
Income from generated funds					
Voluntary donations, etc.	2	23,996	50,225	6,915	57,140
Fund-raising activities	3	313	0	636	636
Investment income (Bank interest)		1,076	0	1,236	1,236
Income from charitable activities	4	119,195	77,006	42,513	119,519
Total Income		144,580	127,231	51,300	178,531
Expenditure					
<i>Employee costs</i>					
Payroll	5	96,820	97,606	10,912	108,518
Recruitment		1,387	0	0	0
Training, travelling, Health & Safety		2,186	669	2,702	3,371
<i>Office costs</i>					
Office rent, and minor repairs	7	14,895	12,041	3,283	15,324
Computing costs		6,170	11,649	1,926	13,575
Furniture and equipment		1,939	831	0	831
Publicity, stationery, etc.		4,783	0	5,719	5,719
Communications – Postage and telephone		7,317	0	4,960	4,960
Insurance		1,657	0	1,669	1,669
Other office costs		169	0	167	167
<i>Volunteers expenses</i>					
Training and meetings		509	0	208	208
Travel		2,910	2,847	0	2,847
<i>Governance</i>					
Trustee travel expenses	6	1,062	278	35	313
Company registration fee, etc.		115	0	94	94
Fees for financial services	8	995	0	958	958
Total Expenditure		142,914	125,921	32,633	158,554
Net (expenditure)/income and net movement in funds for the year		1,666	1,310	18,667	19,977
Funds brought forward		15,967	2,600	15,033	17,633
Total funds carried forward		17,633	3,910	33,700	37,610

The Statement of Financial Activities contains all gains and losses that we recognised in the year.

All income and expenditure relates to continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

Comparative figures are for the year ended 31st March 2006

West Lancs Disability Helpline Limited
Balance Sheet as at 31st March 2007

	Note	Total funds March 2006 £	Restricted funds £	Unrestricted funds £	Total funds March 2007 £
Current assets					
Debtors	10	4,857	0	150	150
Cash at bank and in hand	11	31,700	17,013	40,937	57,950
<i>Total of current assets</i>		36,557	17,013	41,087	58,100
Creditors: -					
- Amounts falling due within one year	12	(18,924)	(13,103)	(7,387)	(20,490)
Net current assets		17,633	3,910	33,700	37,610
Net assets		17,633	3,910	33,700	37,610
Funds					
	15				
Restricted funds		2,600	3,910	0	3,910
Unrestricted funds					
General funds		15,033	0	33,700	33,700
Total funds		17,633	3,910	33,700	37,610

The directors are satisfied that the Company was entitled to exemption under Section 249a of the Companies Act 1985 and that no member has requested an audit in accordance with Section 249b.

The directors have taken advantage of special exemptions conferred by Part VII of the Companies Act 1985 applicable to small companies in the preparation of the accounts and have done so on the grounds that, in their opinion, the charitable company is entitled to those exemptions.

As directors of the company we confirm that we acknowledge our responsibilities for:

1. ensuring that the company keeps accounting records which comply with Section 221, and
2. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The Board of Directors approved these accounts on 25th July 2007 and Peter Rouse signed on their behalf.

Peter Rouse
Director

The accompanying accounting policies and notes form an integral part of these financial statements.

West Lancs Disability Helpline Limited
Notes forming part of the financial statements for the year ended 31st March 2007

1) Accounting policies

(a) Basis of preparation of accounts

We prepared the financial statements under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) that the Charity Commission issued in March 2005, and the Companies Act 1985.

(b) Income

We receive voluntary income by way of donations and include it in full in the Statement of Financial Activities when receivable.

We recognise grants, including grants for the purchase of fixed assets, in full in the Statement of Financial Activities in the period in which they are receivable.

We release deferred income (that is funding that we receive for future periods) to income in the period for which we received it.

We show income from fundraising gross, and any associated costs as fundraising costs.

We account for investment income (interest on bank deposits) as we receive it.

(c) Expenditure

We include expenditure in the Statement of Financial Activities on an accruals basis, inclusive of any value added tax, which we cannot recover.

(d) Assets policy

We write off to revenue all capital assets that we purchase in the year.

(e) Fund accounting

The funds that the charity holds are either: -

- Restricted funds - these are funds that we can only use for particular restricted purposes within the objects of the charity. Restrictions arise when the donor specifies or when we raise funds for particular restricted purposes; and
- Unrestricted general funds - these are funds that we can use in accordance with the charitable objects at the discretion of the Trustees

There is an explanation of the nature and purpose of each fund in note 15 to the financial statements.

(f) Pension costs

The charity operates a defined contribution pension scheme. We charge in the Statement of Financial Activities the value of contributions payable for the year. [Please see note 16 on page 14 for more details].

West Lancs Disability Helpline Limited
Notes forming part of the financial statements for the year ended 31st March 2007

2) Donations and similar incoming resources

	Total funds 2005/06 £	Restricted funds £	Unrestricted funds £	Total funds 2006/07 £
Individuals	445	0	415	415
Alchemy Foundation	0	0	500	500
Bank of England	51	0	0	0
Clothworkers' Foundation	0	8,500	0	8,500
Community Foundation for Merseyside	7,000	7,000	0	7,000
Cooperative Foundation	0	12,000	0	12,000
Grants for Growth	0	6,000	0	6,000
HBOS Community Foundation	2,000	0	0	0
HealthSure	0	500	0	500
Hedley Foundation	0	2,000	0	2,000
The Henry Smith Charity	2,000	0	0	0
Inman Charity Trustees	0	0	3,000	3,000
John Moores Foundation	2,500	5,225	0	5,225
Lloyds TSB Foundation	0	9,000	0	9,000
Lord Lieutenant of Lancashire	0	0	1,000	1,000
Red Rose Charitable Trust	0	0	2,000	2,000
SCOPE	8,000	0	0	0
Skipton Building Society	2,000	0	0	0
Total donations and similar income	23,996	50,225	6,915	57,140

3) Fund-raising activities

	Total funds 2005/06 £	Restricted funds £	Unrestricted funds £	Total funds 2006/07 £
Sale of goods	258	0	81	81
Collections and other minor items	55	0	555	555
Total fundraising and other activities	313	0	636	636

4) Income from charitable activities (Grants for the provision of Helpline services)

	Total funds 2005/06 £	Restricted funds £	Unrestricted funds £	Total funds 2006/07 £
Big Lottery Fund	76,161	77,613	0	77,613
Lancashire County Council	20,538	0	20,989	20,989
West Lancashire District Council	5,100	0	5,237	5,237
West Lancashire Primary Care Trust	15,355	0	16,400	16,400
Sub-total	117,154	77,613	42,626	120,239
Add Income deferred from earlier years	19,656	12,480	5,135	17,615
Less: Income deferred until later years	(17,615)	(13,087)	(5,248)	(18,335)
Total income from charitable activities	119,195	77,006	42,513	119,519

Note - in October 2006, West Lancashire Primary Care Trust merged with others to become the Central Lancashire Primary Care Trust

West Lancs Disability Helpline Limited
Notes forming part of the financial statements for the year ended 31st March 2007

5) Staff costs and numbers

No employee received remuneration, including benefits, amounting to more than £60,000 in the year. Here are the details of the staff costs –

	2005/06	2006/07
	£	£
Staff salaries	84,042	94,351
Social security costs	7,780	8,462
Staff pensions	4,998	5,705
Total cost of payroll	96,820	108,518

The average monthly number of staff employed by the charity during each year was as follows:

	2005-06	2006-07
Helpline services	2.6	2.8
Management	1.8	1.8

6) Trustee Remuneration & related party transactions

The charity does not remunerate its Trustees, but reimburses out-of-pocket expenses for travel and refreshments

Year	2005/06	2006/07
Number of trustees reimbursed	Five	Three
Expenses paid to trustees		
As trustees	181	248
As volunteer Helpline desk advisors	881	65
Total payments to trustees	1,062	313

No trustee or other person related to the charity had any personal interest in any contract or transaction that the charity entered into in either year.

7) Office accommodation

	2005/06	2006/07
	£	£
Rent of office	14,461	14,713
Minor alterations to rooms	434	611
Total cost of office accommodation	14,895	15,324

As part of the rent that we pay for the office we are entitled to the use of meeting rooms in the building on several occasions each year. We make use of these sessions for our AGM, meetings of the Board of Directors, and meetings of the Team – including ongoing training.

8) Fees for financial services

	2005/06	2006/07
	£	£
Sawyer Quine	233	0
Audit	27	
Preparation of Payroll	206	
Hollows & Hesketh - Preparation of Payroll	212	407
Collins & Co - Reporting Accountant	550	551
Total fees for financial services	995	958

9) Taxation

West Lancs Disability Helpline Limited has charitable status, registered number 1102257, and is not subject to taxation by the Inland Revenue.

West Lancs Disability Helpline Limited
Notes forming part of the financial statements for the year ended 31st March 2007

10) Debtors and Prepayments

	Total funds 2005/06 £	Restricted funds £	Unrestricted funds £	Total funds 2006/07 £
Debtors	4,168	0	150	150
Prepayments	689	0	0	0
Total debtors	4,857	0	150	150

11) Cash balances

	Total funds 2005/06 £	Restricted funds £	Unrestricted funds £	Total funds 2006/07 £
Cash at Bank				
Deposit Account	25,036	13,087	36,704	49,791
Current Account	6,660	3,925	4,134	8,059
	31,696	17,012	40,838	57,850
Cash in Hand	4	0	100	100
Total Cash	31,700	17,012	40,938	57,950

12) Creditors - amounts falling due within one year

	Total funds 2005/06 £	Restricted funds £	Unrestricted funds £	Total funds 2006/07 £
Creditors	229	16	1,079	1,095
Accrued expenses	1,080	0	1,060	1,060
Deferred income (Note 13)	17,615	13,087	5,248	18,355
Total creditors	18,924	13,103	7,387	20,490

13) Deferred income

	Total funds 2005/06 £	Restricted funds £	Unrestricted funds £	Total funds 2006/07 £
Brought forward at 1 st April	19,656	12,480	5,135	17,615
Amount deferred in year	17,615	13,087	5,248	18,335
Released to statement of financial activities	(19,656)	(12,480)	(5,135)	(17,615)
Balance at 31st March	17,615	13,087	5,248	18,335

Deferred income represents donations and grants that the donor has specified must be used in future accounting periods.

14) Legal status of the charitable company

West Lancs Disability Helpline Limited is a company limited by guarantee and has no share capital. In the event of our having to wind up the company, the liability of each member is limited to £10.

West Lancs Disability Helpline Limited
Notes forming part of the financial statements for the year ended 31st March 2007

15) Statement of funds	At 1 st April 2006	Incoming	Outgoing	At 31 st March 2007
	£	£	£	£
<u>Restricted funds</u>				
Salaries and Expenses Fund	0	35,725	(35,725)	0
Big Lottery Fund	1,609	77,006	(77,666)	949
Website Fund	991	0	(634)	357
Equipment Fund	0	14,500	(11,896)	2,604
<i>Total restricted funds</i>	<i>2,600</i>	<i>127,231</i>	<i>(125,921)</i>	<i>3,910</i>
<u>Unrestricted funds</u>				
General Funds	15,033	51,300	(32,633)	33,700
<i>Total unrestricted funds</i>	<i>15,033</i>	<i>51,300</i>	<i>(32,633)</i>	<i>33,700</i>
Total funds	17,633	178,531	(158,554)	37,610

Salaries and Expenses Fund - This represents various donations received during the year towards salary costs, volunteers' expenses and associated office costs.

Big Lottery Fund ~ reference TR/1/010135124

This represents a grant, over three years from September 2004, to fund the salaries of two full-time welfare benefits advisers, an information officer, plus associated costs – in particular the video-conferencing facility. The balance on this fund will fund the future costs of the project.

Website Fund - This represents donations received to pay for the development and maintenance of a website promoting the activities of the charity. The balance on this fund will fund future maintenance costs of the website.

Equipment Fund - This represents donations received to fund the cost of new fixtures, fittings and equipment.

Unrestricted Funds - The General Funds represent the free funds of the charity and are not designated for any particular purposes.

16) Pension commitments

The charity operates a defined contribution pension scheme for the members of staff. Each employee has selected a financial institution (bank or insurance company) and the charity makes contributions to these accounts, and shows these costs in the Statement of Financial Activities.

There were no unpaid contributions due to financial institutions at March 2006, or at March 2007.