

Charity Registration No. 1097401

Leg

Company Registration No. 2201619 (England and Wales)

**PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**  
**MANAGEMENT COMMITTEE'S REPORT AND UNAUDITED**  
**ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2008**

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# **PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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### **Management committee**

Alan Batchelor (Chairperson)  
John Antoine Wilson (Acting Treasurer)  
Michael Francis Davies  
Nigel Ball  
Barbara Jones  
Peter Dwyer  
Jacob De Villiers

### **Secretary**

Fawzia Mir

### **Charity number**

1097401

### **Company number**

2201619

### **Registered office**

Unit 14  
Batley Enterprise Centre  
513 Bradford Road  
Batley  
West Yorkshire  
WF17 8LL

### **Accountants**

Stuart B Lodge & Co  
Chartered Accountants  
44 Bradford Road  
Idle  
Bradford  
West Yorkshire  
BD10 9PE

### **Bankers**

Caf Bank Ltd  
P O Box 289  
Kings Hill  
West Malling  
Kent  
KE19 4TA

# **PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**

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# **PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**

## **MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2008**

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The management committee present their report and accounts for the year ended 31 March 2008

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the organisation's governing documents and Memorandum and Articles of Association (revised 13 October 2003)

The Pay and Employment Rights Service (PERS) is a company limited by guarantee and a registered charity. Its operations include offering employment law advice, as well as training and support on good practice in employment. PERS incorporates the West Yorkshire Homeworking Unit (WYHWU), which provides advice, training and support to individuals who are, or aspire to, work from home.

The company complies with both the Companies Act 2006 and the Charities Act 2006

### **Structure, governance and management**

#### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated as the West Yorkshire Low Pay Unit in 1987 and re-registered on 7 October 2002 as the Pay and Employment Rights Service (Yorkshire) Ltd. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of two years after which they must be re-elected at the next Annual General Meeting or appointed as additional members by the elected Management Committee. The directors who served during the year were -

Alan Batchelor (Chairperson)

John Antoine Wilson (Acting Treasurer)

Michael Francis Davies

Nigel Ball

Barbara Jones

Michael Francis Somerton

Peter Dwyer

Elaine Carter-Walker

Jacob De Villiers

(Resigned 18 May 2007)

(Appointed 29 October 2007)

(Resigned 17 July 2007)

(Appointed 17 July 2007)

The following director of the company is due for re-election in 2008 -

John Antoine Wilson

This year the Management Committee has lost two of its members, but also gained two members, maintaining its total number of trustees to seven. One member resigned due to ill health after supporting PERS for twenty years. Although PERS has managed to attract new membership to the board, the position of Treasurer has not been filled and the board continues to depend on the goodwill of one of the trustees to fill this role on a temporary basis.

# **PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**

## **MANAGEMENT COMMITTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008**

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A good mix of business and organisation skills are represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are normally requested to provide a statement about their experience and expertise to ensure that all necessary skills are available amongst the trustees. However, the board is striving to broaden the diversity of its membership and is taking ongoing steps in an attempt to address this.

### **Organisational Structure**

The Pay and Employment Rights Service has a Management Committee of up to twenty members who meet monthly and are responsible for the strategic direction and policy of the charity. At present the Committee has seven members from a variety of professional backgrounds relevant to the work of the charity. The Director of PERS and a staff representative also attend the Committee meetings but have no voting rights.

Day to day responsibility for the provision of the services is delegated to the Director. She works closely with the staff team comprising of the Finance Administration Officer, Senior Employment Rights Advisors, Employment Rights Training Officer and Senior Homeworking Development Worker, to ensure that current contractual obligations are met alongside developing strategic plans for the future.

PERS works closely with several local authorities in West Yorkshire and is represented on regional, sub-regional and local strategic bodies, both within and external to the Voluntary Sector. PERS has worked closely with Oxfam UK this year to conduct research into the experiences of Pakistani & Bangladeshi Homeworkers. PERS relationship with other organisations and with statutory bodies has proved invaluable to the charity in establishing good links within the community and identifying relevant policy developments and prospective funding.

### **Objectives and activities**

The company's objects and principal activities are

- The relief of poverty and hardship, in particular caused by low pay,
- The elimination of discrimination and the promotion of opportunity, particularly in employment,
- The advancement of education,
- The relief of unemployment for the public benefit in such ways as may be thought fit, including assistance to find employment.

The main objectives and activities for the year continued to focus upon offering advice for individuals and employers. In particular, we have had a stronger focus on developing and strengthening HR policies and practice within VCS organisations in Kirklees, Leeds and Wakefield. PERS has also continued to deliver training, support homeworkers, commission and conduct research, and campaign for improved employment rights. Our face to face advice service in Bradford came to an end this year due to the loss of funding and we continue to seek ways to continue the service within Bradford. The strategies employed to assist the charity to meet these objectives included the following:

- Providing a range of services which are reflective of relevant quality standards and address the needs of people facing employment problems
- Further development of Homeworking services, with a focus on supporting BME, Refugee & Asylum seeker communities (from January 2008)
- Delivering advice, training, contract consultancy, and other support to companies, charities and statutory bodies
- Developing and producing publications in plain English to provide accessible information on employment rights and good practice in employment

# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## MANAGEMENT COMMITTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

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### Achievements and performance

In 2007/08 PERS dealt with 2,832 requests for advice. The majority of our beneficiaries came from four of the five West Yorkshire Districts and for which we have received funding to support

Employment Rights Advice provided in West Yorkshire in 2007/08 numbered 2,637 as follows -

Bradford	558
Calderdale	14
Kirklees	1,495
Leeds	449
Wakefield	121

### Financial review

The financial position of PERS has significantly improved since last year. Our accounts show a surplus of just over £40,000. However, £8,175 of this surplus relates to restricted funding activities and £32,135 to unrestricted funding activities. Of the unrestricted amount, approximately £22,500 will be used to continue projects for which we have been unable to secure funding, and most significantly to support the survival of the Homeworking Project.

The total net assets at the end of the financial year amount to £107,106 of which £28,495 is restricted funding and £78,611 unrestricted. Of the unrestricted funding amount £55,300 has been allocated to our reserves and £22,500 are funds earmarked as mentioned above.

This year has seen a move from traditional grants towards more contracts funding, particularly in relation to the Homeworking Project.

### Asset cover for funds

Note 13 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the organisations obligations on a fund by fund basis.

Management Committee

Dated 14/7/08

A BATHURST

X *A.A. Batchelor*

# **PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**

## **INDEPENDENT ACCOUNTANTS' REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**

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We report on the accounts for the year ended 31 March 2008 set out on pages 5 to 13

This report is made solely to the charity's members, as a body, in accordance with Section 249C of the Companies Act 1985. Our reporting work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an independent accountant's 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 charity and the charity's members as a body, for our reporting work, for this report, or for the opinions we have formed.

### **Respective responsibilities of management committee 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 and did not, at any time within that year, fall within any of the categories not entitled to the exemption specified in section 249B(1)

**Stuart B Lodge & Co**  
Chartered Accountants  
Reporting Accountants  
44 Bradford Road  
Idle  
Bradford  
West Yorkshire  
BD10 9PE

Dated 28 July 2008



# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2008

	Notes	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
<b><u>Incoming resources from generated funds</u></b>					
Voluntary income	2	116,673	-	116,673	111,745
Investment income	3	3,487	-	3,487	2,074
		<hr/>	<hr/>	<hr/>	<hr/>
Incoming resources from charitable activities	4	120,160	-	120,160	113,819
Other incoming resources	5	-	103,465	103,465	134,426
		225	-	225	283
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		<b>120,385</b>	<b>103,465</b>	<b>223,850</b>	<b>248,528</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Resources expended</u></b>					
<b>Charitable activities</b>					
Project running costs	6	87,768	93,722	181,490	219,240
		<hr/>	<hr/>	<hr/>	<hr/>
Governance costs		1,892	158	2,050	1,714
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		<b>89,660</b>	<b>93,880</b>	<b>183,540</b>	<b>220,954</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net incoming resources before transfers</b>		<b>30,725</b>	<b>9,585</b>	<b>40,310</b>	<b>27,574</b>
Gross transfers between funds		1,410	(1,410)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		<b>32,135</b>	<b>8,175</b>	<b>40,310</b>	<b>27,574</b>
Fund balances at 1 April 2007		46,476	20,320	66,796	39,222
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 March 2008</b>		<b>78,611</b>	<b>28,495</b>	<b>107,106</b>	<b>66,796</b>
		<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 1985



# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## BALANCE SHEET AS AT 31 MARCH 2008

	Notes	£	2008 £	£	2007 £	£
<b>Current assets</b>						
Debtors	10	25,909			38,104	
Cash at bank and in hand		87,100			34,234	
			113,009		72,338	
<b>Creditors' amounts falling due within one year</b>	11	(5,903)			(5,542)	
<b>Total assets less current liabilities</b>			107,106		66,796	
<b>Income funds</b>						
Restricted funds	12		28,495		20,320	
Unrestricted funds			78,611		46,476	
			107,106		66,796	

The company is entitled to the exemption from the audit requirement contained in section 249A(2) of the Companies Act 1985, for the year ended 31 March 2008. No member of the company has deposited a notice, pursuant to section 249B(2), requiring an audit of these accounts.

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with section 221 of the Act, and
- (b) preparing accounts which give a true and fair view of the state of affairs of the company at 31 March 2008 and of its profit for the year then ended in accordance with section 226, and otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts were approved by the Board on

14/7/08

  
A. BATCHELOR  
Management Committee

# **PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008**

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### **1 Accounting policies**

#### **1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention

The charity has taken advantage of the exemption in Financial Reporting Standard No1 from the requirement to produce a cash flow statement on the grounds that it is a small charity

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005 and the Companies Act 1985

#### **1.2 Incoming resources**

Core funding grants are credited to the income and expenditure account at the time of receipt Revenue grants for specific projects are credited to the income and expenditure account when received and unspent amounts at the year end are carried forward as part of restricted funds in the balance sheet

Donations are accounted for when received by the charity Other income is accounted for on an accruals basis as far as is prudent to do so

#### **1.3 Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries

Governance costs includes those costs associated with meeting the constitutional and statutory requirement of the charity

All costs are allocated between the expenditure categories on the SOFA on a basis designed to reflect the use of the resource

#### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows -

Fixtures, fittings and equipment	3 years straight line
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It is the policy of the charitable company to only capitalise individual items on the balance sheet that cost in excess of £1,000

#### **1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

#### **1.6 Pensions**

The pension costs charged in the accounts represent the contributions payable by the company during the year

# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

### 2 Voluntary income

	2008 £	2007 £
Core income	82,185	15,005
Grants receivable for core activities	34,488	96,740
	<u>116,673</u>	<u>111,745</u>
<b>Core income</b>		
Unrestricted funds		
Donations	360	215
Training income	18,729	13,207
Membership fees	1,040	1,385
Sale of publications	34	198
Contract income	62,022	-
	<u>82,185</u>	<u>15,005</u>
<b>Grants receivable for core activities</b>		
Unrestricted funds		
Kirklees MDC	30,162	-
BDirect	4,326	30,868
Voluntary Action Leeds	-	5,253
Capacity Builders	-	17,584
Change-Up 2	-	24,000
Joseph Priestley	-	17,385
WorkLink	-	1,650
	<u>34,488</u>	<u>96,740</u>

# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

### 3 Investment income

	2008 £	2007 £
Interest receivable	3,487	2,074

### 4 Incoming resources from charitable activities

	2008 £	2007 £
Grants for restricted purposes	103,465	134,426

Included within income relating to grants for restricted purposes are the following grants

Awards for All 1	-	5,000
Awards for All 2	5,000	-
ESF Home 2 Work	7,537	33,815
West Yorkshire Grants	370	8,473
Church Urban Fund	5,000	5,000
Leeds City Council	50,736	50,000
BASIS	17,155	-
Lloyds TSB Foundation	17,667	-
Oxfam	-	5,000
SureStart Batley	-	21,043
Change-Up	-	6,095
	103,465	134,426

### 5 Other incoming resources

	2008 £	2007 £
Other income	225	283

# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

### 6 Total resources expended

	Staff costs £	Other costs £	Total 2008 £	Total 2007 £
<b>Charitable activities</b>				
<u>Project running costs</u>				
Activities undertaken directly	126,547	54,943	181,490	219,240
<b>Governance costs</b>	-	2,050	2,050	1,714
	<u>126,547</u>	<u>56,993</u>	<u>183,540</u>	<u>220,954</u>

Governance costs includes payments to the independent examiner of £1,410 and an underprovision for the previous years audit fees of £640 (2006 – audit fees - £1,714)

### 7 Management Committee

None of the management committee (or any persons connected with them) received any remuneration during the year. The management committee received expenses of £nil (2007 - £18)

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was -

	2008 Number	2007 Number
Staff (FTE)	<u>6</u>	<u>6</u>
<b>Employment costs</b>		
	2008 £	2007 £
Wages and salaries	110,010	141,016
Social security costs	10,367	12,136
Other pension costs	6,170	7,295
	<u>126,547</u>	<u>160,447</u>

There were no employees whose annual emoluments were £60,000 or more

# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

### 9 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2007 and at 31 March 2008	45,309
<b>Depreciation</b>	
At 1 April 2007 and at 31 March 2008	45,309
<b>Net book value</b>	
At 31 March 2008	-

### 10 Debtors

	2008 £	2007 £
Trade debtors	24,441	30,995
Other debtors	1,468	7,109
	<u>25,909</u>	<u>38,104</u>

### 11 Creditors: amounts falling due within one year

	2008 £	2007 £
Taxes and social security costs	-	3,168
Accruals	5,903	2,374
	<u>5,903</u>	<u>5,542</u>

# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

### 12 Restricted funds

	Balance at 1 April 2007 £	Incoming Resources £	Movement in funds Resources Expended £	Transfer £	Balance at 31 March 2008 £
ESF Home 2 Work	-	7,537	(7,187)	(350)	-
Awards for All 1	2,012	-	(2,012)	-	-
Awards for All 2	-	5,000	-	-	5,000
Church Urban Fund	3,972	5,000	(1,248)	-	7,724
Leeds City Council	3,053	50,736	(52,729)	(1,060)	-
SureStart Batley	6,283	-	(6,283)	-	-
West Yorkshire Grants	-	370	(370)	-	-
Oxfam	5,000	-	(5,000)	-	-
Basis	-	17,155	(14,578)	-	2,577
Lloyds TSB Foundation	-	17,667	(4,473)	-	13,194
	<u>20,320</u>	<u>103,465</u>	<u>(93,880)</u>	<u>(1,410)</u>	<u>28,495</u>

The transfers relate to the previous years audit fee which was originally allocated to unrestricted funds

### 13 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2008 are represented by			
Current assets	84,432	28,577	113,009
Creditors amounts falling due within one year	(5,821)	(82)	(5,903)
	<u>78,611</u>	<u>28,495</u>	<u>107,106</u>

# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

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### 14 Commitments under operating leases

At 31 March 2008 the company had annual commitments under non-cancellable operating leases as follows -

	Land and buildings		Other	
	2008	2007	2008	2007
	£	£	£	£
Expiry date				
Within one year	10,424	14,525	1,398	-
Between two and five years	20,848	-	2,446	2,496
	<hr/>	<hr/>	<hr/>	<hr/>
	31,272	14,525	3,844	2,496
	<hr/>	<hr/>	<hr/>	<hr/>



# **PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**

## **INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2008**

	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
<b>Income</b>				
Donations	360	-	360	215
Grants	34,488	103,465	137,953	231,166
Contract income	62,022	-	62,022	-
Training and consultancy income	18,729	-	18,729	13,207
Membership fees	1,040	-	1,040	1,385
Sale of publications	34	-	34	198
Bank interest	3,487	-	3,487	2,074
Other income	225	-	225	283
<b>Total income</b>	<b>120,385</b>	<b>103,465</b>	<b>223,850</b>	<b>248,528</b>
<b>Expenditure</b>				
Staff salaries and employer's NIC	56,550	63,827	120,377	153,152
Staff pension costs	4,561	1,609	6,170	7,295
Staff travel and subsistence	671	995	1,666	1,473
Staff recruitment and agency expenses	49	1,503	1,552	114
Staff training and conferences	14	107	121	797
Reference materials and publications	-	39	39	1,004
Insurance	1,890	47	1,937	47
Telephone	846	2,378	3,224	3,864
Printing, postage and stationery	680	2,030	2,710	5,192
Photocopying	1,211	1,096	2,307	1,299
Publicity	100	-	100	1,164
Removal costs	3,865	-	3,865	-
Office rent, rates, services and maintenance	8,315	12,686	21,001	21,848
Homeworkers' expenses and project support	7,263	2,122	9,385	1,729
Sundry expenses	76	50	126	118
Costs of providing training	90	1,250	1,340	11,400
Subscriptions	80	1,464	1,544	360
Management committee expenses	-	-	-	18
Volunteer expenses	-	463	463	119
Independent Examination Fees	1,410	-	1,410	-
Audit fees	482	158	640	1,714
Research & consultancy	1,485	2,030	3,515	6,308
Bank charges	22	26	48	34
Depreciation	-	-	-	251
<b>Total expenditure</b>	<b>89,660</b>	<b>93,880</b>	<b>183,540</b>	<b>220,954</b>
<b>Surplus for the year</b>	<b>30,725</b>	<b>9,585</b>	<b>40,310</b>	<b>27,574</b>