

Charity Registration No. 1097401

Company Registration No 02201619 (England and Wales)

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

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PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Alan Batchelor Barbara Jones (Chair) Mike Quiggin Andrew Greenwood (Vice Chair) Xavier Chevillard Jonathan Exon (Treasurer)
Project Director	Fawzia Mir
Secretary	Fawzia Mir
Charity number	1097401
Company number	02201619
Registered office	Unit 14 Batley Enterprise Centre 513 Bradford Road Batley West Yorkshire WF17 8LL
Independent examiner	Stuart B Lodge FCA Stuart B Lodge & Co 44 Bradford Road Idle Bradford BD10 9PE
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2013

The trustees present their report and accounts for the year ended 31 March 2013

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2013 and consider that the charity is in a position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005

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 in 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. PERS amended its Memorandum of Association and Articles of Association in October 2010. In the event of the company being wound up members are required to contribute an amount not exceeding £1. Membership at the end of the financial year was 50 (2012 - 47).

The trustees, who are also the directors for the purpose of company law, and who served during the year were Alan Batchelor

Barbara Jones (Chair)

Mike Quiggin

Hannah Galloway

(Retired 25 June 2012)

Andrew Greenwood (Vice Chair)

Xavier Chevillard

Abbas Bokhari

(Retired 19 April 2013)

Jonathan Exon (Treasurer)

At the Annual General Meeting Alan Batchelor, Barbara Jones, Mike Quiggin, Andrew Greenwood and Jonathan Exon are due to retire, but are eligible for reappointment.

The following were co-opted onto the Board during the year and will be appointed at the Annual General Meeting

Calum Carson (19 December 2012)

Huzafa Bismillah (19 February 2013)

Harvinder Sehmbeey (20 March 2013)

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes 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.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

Newly appointed trustees are provided with an induction to the organisation at the registered office by the Director and receive the following documents

- 1 PERS Trustee Job Description & Person Specification
- 2 PERS Memorandum & Articles of Association (2003, amended 2010)
- 3 PERS Background Information for Trustees
- 4 Copy of Certificate of Registration
- 5 Schedule of Matters reserved for the Board
- 6 List of Constitutional and Policy Docs in force
- 7 Equal Opportunities Policy
- 8 Conflict of Interest Policy
- 9 PERS MC Acronym Buster
- 10 PERS Internal Structure
- 11 List of Current MC members
- 12 Dates of MC Meetings
- 13 PERS Annual Budget
- 14 PERS Examined Accounts
- 15 PERS Latest Management Accounts

The Pay and Employment Rights Service has a Management Committee of up to twenty members who meet at least ten times per year and are responsible for the strategic direction and policy of the charity. During 2012/13 the Committee had eight committee members from a variety of professional backgrounds relevant to the work of the charity. The Director of PERS, the Finance & Admin Officer and the staff representative also attend the Committee meetings, but have no voting rights.

The Management Committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate these risks. Internal risks are minimised by procedures to ensure appropriate employment policies for the charity's own staff, health and safety policies and procedures for the authorisation of all transactions are implemented. In addition to reporting of projects to ensure consistent quality of delivery for all other operational aspects of the charity. These are periodically reviewed to ensure that they still meet the needs of the charity.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

Objectives and activities

A summary of the objects of the charity as set out in its governing document

The company's objects and principal activities for the public benefit 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 trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities PERS should undertake

The main objectives and activities for the year continued to focus upon offering support and advice to individuals and employers, and in enhancing the overall quality of our service provision

In particular, we have focused on delivering an employment rights helpline service to vulnerable employees in Leeds, continued to develop and strengthen HR policies, understanding and practice within VCS organisations in West Yorkshire, and provided intensive business development support to homeworkers across Kirklees

PERS continues to provide employment law and business development advice, deliver training, mediate, commission research, and produce and disseminate employment rights and homeworking publications

PERS continued to hold the ISO 9001 quality mark, the Advice Quality Standard (formerly the Community Legal Service Quality Mark standard) and the National Council for Voluntary Organisations approved consultant status throughout the accounting year 2012 to 2013 PERS also successfully undertook the Matrix QM assessment process during this financial year

The full name of the charity is Pay & Employment Rights Service (Yorkshire) Ltd The charity is also known by the name PERS PERS incorporates the West Yorkshire Home Working Unit, which is also known as PERS Home Working Service

Public benefit that is provided by the Charity

PERS main activities, the services we deliver and the people we support, are described below These activities and services fit within the organisation's objects and mission statement of " Promoting, sharing and developing opportunities for best employment practice " Our activities focus on supporting individuals (employers and employees) to understand and comply with employment legislation, and in supporting individuals who work from home to do so safely, successfully and legally

The charity relies on grant aid from the donors identified in the accounts, whose support is valued There is a small amount of income generating activity

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

Employment Rights Advice Provided 2012/13

In 2012/13 PERS dealt with 2,138 requests for advice (107% increase on the previous year) from 906 different organisations/employees. Of these 1,892 came from West Yorkshire: Bradford (315), Calderdale (31), Kirklees (125), Leeds (1,247) and Wakefield (174).

Based on the criteria of funding available to PERS, our calls this year have come from two main sources: individuals working within West Yorkshire's voluntary and community sector including trustees, employers, employees and volunteers (funded by a Basis 2 project) and citizens of Leeds (funded by the Advice Service Fund).

In response to PERS income generation strategy, the ER team have sought to introduce new measures this year such as advising fee paying clients, charging for online publications to those not eligible for free services. We have also refreshed our website, company logo and marketing materials in order to improve our access to markets. PERS generated income from employment rights services has increased by 23% in 2012/13 when compared with the previous year.

The Employment Rights team has continued to deliver a range of off the shelf and bespoke training courses for managers, employers and workers across the five West Yorkshire districts and beyond. In 2012/13 we were commissioned to deliver bespoke training within England and Scotland, to the staff of a national charity.

For the third consecutive year, PERS has worked collaboratively with the Employment Advice Service in North Yorkshire to host a Northern VCS HR Conference in March 2013. This event attracted 70 participants. Feedback was excellent and we plan to run this event annually, increasing PERS profile and promoting its services in Yorkshire and beyond.

Employment Rights Consultancy/Intensive Support and Mediation Provision 2012/13

Fourteen organisations received intensive support from PERS on a range of employment rights issues. These include mediation, organisation closure and redundancy and grievance and disciplinary matters. Forty nine organisations took up the health check service.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

PERS Home Working Service 2012/13

PERS Home Working Service has performed very well during the last twelve months. The project has supported individuals by providing advice, guidance in working from home and exploring opportunities to develop enterprise. The project has enhanced the skills of a high number of beneficiaries during the tough economic climate and enabled service users to return to becoming economically active.

The project team comprises of three development workers and the homeworking co-ordinator. The project is funded through the Big Lottery Fund under the Reaching Communities' Programme. Over the last year the project has delivered its services across the whole of Kirklees. The project's grassroots approach to engaging with individuals and the community has made a significant difference by allowing individuals to explore their entrepreneurial acumen and develop new skills.

In terms of progress made by the PERS Home Working Service in 2012/13 the majority of activities planned were either met, or exceeded their achievement targets as follows: Trainers - Learners (175), Home Working Businesses Supported (28), Home Working Businesses Established (19), 1 to 1 Advice (31), H & S Assessments (29), H & S Equipment Delivered (13) and Organisations Supported to Support Homeworkers (24).

The project has had to examine its current services in light of the economic climate and in doing so has developed the income generations strategies to support its sustainability for the future.

Over the last twelve months the project has seen many changes from undergoing a re-branding exercise to developing and packaging services with the aim to create sustainable sources of income to support the service beyond its current funding stream. The project has developed an e-Home Working Business Manual with clear advice and information on setting up a home based business, which will be available for purchase to individuals and organisations.

Funding Strategy

PERS seeks funding to develop, sustain and grow projects that are compatible with its aims and objectives as set out within its governing documents. The trustees have agreed that PERS should seek to stabilise its current staffing levels rather than looking to increase them within 2013/14. This will provide for firm foundations on which to build in future years.

PERS sets its budget for funding on a full cost recovery basis and seeks to expand the amount of incoming unrestricted funding. PERS management committee approves a balanced budget prior to the commencement of the financial year and receives quarterly reports on the income and expenditure of the organisation against this. All prospective and actual funding applications and awards are discussed as a standing agenda item at regular management committee meetings.

Financial review

PERS made a surplus of £29,992 (2012 £8,299). There was a deficit of £6,817 on restricted projects as the organisation spent funding received in previous financial years. The organisation made a surplus of £36,549 in respect of unrestricted funding as we were able to continue to attribute the majority of our costs to our restricted projects and we earned an initial £260 in respect of our Reaching Communities Year 3 project and this will be carried forward into the next financial year as a separate designated fund.

The Board made the decision to transfer £5,944 from unrestricted reserves into the designated Strict Liability Cover fund and at the end of the financial year this accounted for £83,127 of the overall reserves of the organisation which in total amounted to £201,966. Restricted committed reserves amounted to £44,502 whilst our unrestricted general reserves were £74,077 as opposed to £32,432 at the end of March 2012.

Our policy is to hold sufficient reserves to enable us to maintain the Strict Liability Cover fund and three months running costs. This has still to be achieved.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

Plans for the future

Future Developments

PERS has secured funding to extend home working services until 2015, with a requirement for the project to bring in the final six months funding through income generation activities

The funding from BIG which enables PERS to provide employment rights advice to West Yorkshire's VCS is due to expire in October 2013. As this was the main source of income for the ER service, the sustainability of the employment rights service beyond October 2013 hangs in the balance

PERS continues to operate within a very challenging environment, as do most other VCS organisations. Despite introducing a raft of measures to increase its generated income and submitting several funding bids, we are yet to secure the level of income needed to secure this service beyond 2013, despite the fact that demand for our services continues to remain very high and access to good and affordable employment rights advice is becoming increasingly scarce

Recent findings on the impact of PERS employment rights service to the VCS have found that PERS interventions have averted tribunal costs to the value of between £1,541,700 and £3,022,900 for employers and at least £611,800 for taxpayers. In addition to the cost savings provided, PERS has also delivered a range of socio-economic benefits for employees

PERS plans to use these findings to promote the value of the service to external funders and potential customers, with the aim of leveraging income to secure and sustain the future of the service

On behalf of the board of trustees



Barbara Jones (Chair) X

Trustee

Dated 23/7/13

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

I report on the accounts of the charity for the year ended 31 March 2013, which are set out on pages 8 to 16

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Pay & Employment Rights Service (Yorkshire) Ltd for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a Chartered Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- (i) examine the accounts under section 145 of the 2011 Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- (iii) to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- (a) which gives me reasonable cause to believe that in any material respect the requirements
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities, have not been met, or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Stuart B Lodge FCA

Chartered Accountant
Stuart B Lodge & Co
44 Bradford Road
Idle
Bradford
BD10 9PE



Dated 9 August 2013

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2013

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2013 £	Total 2012 £
<u>Incoming resources from generated funds</u>						
Voluntary income	2	39,417	220	-	39,637	22,268
Investment income	3	349	-	-	349	306
		39,766	220	-	39,986	22,574
Incoming resources from charitable activities	4	-	-	333,342	333,342	259,656
Other incoming resources	5	2,259	40	-	2,299	1,508
Total incoming resources		42,025	260	333,342	375,627	283,738
<u>Resources expended</u>						
Charitable activities						
Project running costs	6	3,646	-	339,489	343,135	272,880
Governance costs		1,830	-	670	2,500	2,559
Total resources expended		5,476	-	340,159	345,635	275,439
Net incoming/(outgoing) resources before transfers		36,549	260	(6,817)	29,992	8,299
Gross transfers between funds		(4,117)	5,944	(1,827)	-	-
Net income/(expenditure) for the year/ Net movement in funds		32,432	6,204	(8,644)	29,992	8,299
Fund balances at 1 April 2012		41,645	77,183	53,146	171,974	163,675
Fund balances at 31 March 2013		74,077	83,387	44,502	201,966	171,974

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

BALANCE SHEET

AS AT 31 MARCH 2013

	Notes	2013 £	£	2012 £	£
Current assets					
Debtors	10	1,330		846	
Cash at bank and in hand		204,979		243,390	
		<u>206,309</u>		<u>244,236</u>	
Creditors: amounts falling due within one year	11	<u>(4,343)</u>		<u>(72,262)</u>	
Total assets less current liabilities		<u><u>201,966</u></u>		<u><u>171,974</u></u>	
Income funds					
Restricted funds	13	44,502		53,146	
Unrestricted funds					
Designated funds	14	83,387		77,183	
Other charitable funds		74,077		41,645	
		<u><u>201,966</u></u>		<u><u>171,974</u></u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2013. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 23RD JULY 2013



Barbara Jones (Chair)
Trustee

Company Registration No 02201619

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2013

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention

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, the Charities Act 2011 and the Companies Act 2006

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 when received and unspent amounts at the year end are carried forward as part of restricted funds in the balance sheet. Income may be deferred if it is received in advance of the financial period to which it relates.

Donations and membership fees are accounted for when received by the charity. Other income is accounted for on an accruals basis.

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 include those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the expenditure categories on the Statement of Financial Activities (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 & equipment	3 years straight line
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All fixed assets were fully written off by 31 March 2008.

It is the policy of the charity to only capitalise individual items on the balance sheet that cost in excess of £2,000 and there have been no such purchases in this or the previous financial year.

1.5 Leasing and hire purchase commitments

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

1.6 Pensions

The charity operates its own stakeholder pension scheme and also makes payments to the personal pension schemes of those employees who are not members of the charity's scheme.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

2 Voluntary income

	Unrestricted funds £	Designated funds £	Total 2013 £	Total 2012 £
Donations and grants	450	-	450	2,068
Core income	38,967	220	39,187	20,200
	<u>39,417</u>	<u>220</u>	<u>39,637</u>	<u>22,268</u>

Donations and grants

Unrestricted funds

Donations

Grant from Leeds City Council

450	118
-	1,950
<u>450</u>	<u>2,068</u>

Core income

Unrestricted funds

Membership Fees

Publication Sales

Training & Consultancy

Contact Income

Subscriber Contract Income

1,685	1,605
30	-
19,392	8,885
17,017	9,710
843	-
<u>38,967</u>	<u>20,200</u>

3 Investment income

	2013 £	2012 £
Interest receivable	<u>349</u>	<u>306</u>

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

4 Incoming resources from charitable activities

	2013 £	2012 £
Restricted grants	<u>333,342</u>	<u>259,656</u>
Included within income relating to restricted grants are the following		
Basis 2	123,054	116,769
Reaching Communities (RC/2/010302036)	29,773	117,367
Leeds City Council	-	25,520
Cabinet Office Advice Service Fund	69,730	-
Reaching Communities Support Change and Impact	8,770	-
Reaching Communities (RC/5/010410815)	102,015	-
	<u>333,342</u>	<u>259,656</u>

5 Other incoming resources

	Unrestricted funds £	Designated funds £	Total 2013 £	Total 2012 £
Other income	<u>2,259</u>	<u>40</u>	<u>2,299</u>	<u>1,508</u>

6 Total resources expended

	Staff costs £	Other costs £	Total 2013 £	Total 2012 £
Charitable activities				
<u>Project running costs</u>				
Activities undertaken directly	250,690	92,445	343,135	272,880
Governance costs	-	2,500	2,500	2,559
	<u>250,690</u>	<u>94,945</u>	<u>345,635</u>	<u>275,439</u>

Governance costs includes payments to the Independent Examiner of £1,830 (2012 £1,830) and Annual General Meeting costs of £670 (2012 £729)

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 4 of them were reimbursed a total of £252 travelling expenses (2012 3 trustees were reimbursed travelling expenses of £265)

8 Employees

Number of employees

The average monthly number of employees during the year was

	2013	2012
	Number	Number
Management and administration	1	1
Charitable activities	8	7
	9	8

Employment costs

	2013	2012
	£	£
Wages and salaries	221,182	191,316
Social security costs	17,246	13,648
Other pension costs	12,262	9,994
	250,690	214,958

The above number of employee for both years are based on full time equivalents

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

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2012 and at 31 March 2013	17,297
Depreciation	
At 1 April 2012 and at 31 March 2013	17,297
Net book value	
At 31 March 2013	-

10 Debtors

	2013 £	2012 £
Trade debtors	1,330	846

11 Creditors' amounts falling due within one year

	2013 £	2012 £
Other creditors	89	-
Accruals	3,317	2,532
Deferred income	937	69,730
	4,343	72,262

12 Pension and other post-retirement benefit commitments Defined contribution

	2013 £	2012 £
Contributions payable by the company for the year	12,262	9,994

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes

	Movement in funds				
	Balance at 1 April 2012	Incoming resources	Resources expended	Transfers	Balance at 31 March 2013
	£	£	£	£	£
Basis 2	33,011	123,054	(129,870)	(1,189)	25,006
Reaching Communities (RC/2/010302036)	20,135	29,773	(49,270)	(638)	-
Reaching Communities Support Change and Impact	-	8,770	(8,770)	-	-
Cabinet Office Advice Service Fund	-	69,730	(69,730)	-	-
Reaching Communities (RC/5/010410815)	-	102,015	(82,519)	-	19,496
	<u>53,146</u>	<u>333,342</u>	<u>(340,159)</u>	<u>(1,827)</u>	<u>44,502</u>

The transfers are in respect of the allocation of creditors from the previous financial year to the correct specific restricted fund

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	Movement in funds				
	Balance at 1 April 2012	Incoming resources	Resources expended	Transfers	Balance at 31 March 2013
	£	£	£	£	£
Strict Liability Cover	77,183	-	-	5,944	83,127
Reaching Communities Year 3	-	260	-	-	260
	<u>77,183</u>	<u>260</u>	<u>-</u>	<u>5,944</u>	<u>83,387</u>

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

15 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2013 are represented by				
Current assets	75,907	83,387	47,015	206,309
Creditors amounts falling due within one year	(1,830)	-	(2,513)	(4,343)
	<u>74,077</u>	<u>83,387</u>	<u>44,502</u>	<u>201,966</u>

16 Commitments under operating leases

At 31 March 2013 the company had annual commitments under non-cancellable operating leases as follows

	2013 £	2012 £
Expiry date		
Within one year	1,770	1,496
Between two and five years	1,416	586
	<u>3,186</u>	<u>2,082</u>