

Registered Charity Number
1097401

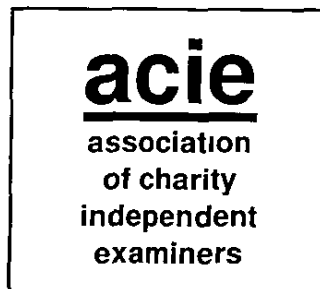
Registered Company Number
2201619

Pay & Employment Rights Service (Yorkshire) Ltd.

Report and Accounts

For The Year Ended

31 March 2010



Peter Brown is a full member of ACIE

FRIDAY



A35

15/10/2010
COMPANIES HOUSE

59

**Pay & Employment Rights Service (Yorkshire) Ltd.
Report and accounts
Contents**

	Page
Company and Charity information	1
Trustees' Report	1
Statement of Directors'/Trustees' responsibilities	8
Independent Examiner's report	10
Statement of Financial Activities	12
Income and Expenditure account	13
Statement of total recognised gains and losses	14
Movements in Accumulated Funds	14
Balance sheet	15
Notes to the accounts	16/22
Detailed Statement of Financial Activities	23/26

Pay & Employment Rights Service (Yorkshire) Ltd

The report of the trustees for the year ended 31 March 2010

Introduction

The trustees present their annual report and accounts for the year ended 31st March 2010

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2010 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations

Name, registered office and constitution of the charity

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 Homeworking Unit (WYHU)

The legal registration details are -

<i>Date of incorporation</i>	2nd December 1987
<i>Company Registration Number</i>	2201619
<i>The Registered Office is</i>	Unit 14 Batley Enterprise Centre, 513 Bradford Road, Ba
<i>Charity Registration Number</i>	2201619
<i>The telephone number is</i>	01924 428033

Objectives and Activities of the Charity

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

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 advice to individuals and employers, and in enhancing the overall quality of our service provision

In particular, we have had a stronger focus on developing and strengthening HR policies and practice within VCS organisations in West Yorkshire PERS has also continued to deliver training, support homeworkers, commission and conduct research, and campaign for improved employment rights

PERS has been awarded the ISO 9001 quality mark and the CLS QM standard 'for general help with telephone services and casework in employment' this year, and continues to hold the NCVO approved consultant status

Pay & Employment Rights Service (Yorkshire) Ltd

The report of the trustees for the year ended 31 March 2010

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 women and BME communities
- 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

Public benefit that is provided by the charity

As detailed above

Summary of main activities of the charity in relation to its objects

Our main activities, the services we deliver and the people we support, are described below. All our activities focus on supporting individuals to understand and comply with employment legislation, and on supporting individuals who work from home to do so safely and legally. Whilst some of our employment rights support services concentrate on supporting voluntary sector organisations, we work with individual workers and trustees within these organisations to strengthen the HR functions of the organisation, this in turn strengthens organisations and in an improved position to provide their services to the public in accordance with their aims and objectives.

Achievements and Performance of the Charity

A review of charitable activities undertaken by the charity

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. There have been no other fundraising activities.

Summary of the main achievements of the charity during the year

Employment Rights Advice Provided 2009/10

In 2009/10 PERS dealt with 1437 requests for advice. The majority of our beneficiaries came from those West Yorkshire Districts which we are funded to support, namely Leeds (27%), Bradford (25%), Kirklees (20%), Wakefield (11%) and Calderdale (3%). The rest of the calls came from unfunded areas, most of whom became aware of our services through our web site.

Due to the changes in funding available to PERS, the majority of our calls this year have come from voluntary and community sector trustees, employers and employees.

There has been a steady growth in requests for advice from Leeds since the reintroduction of funding by Leeds City Council to provide Human Resources support services to Voluntary and Community Sector (VCS) organisations in 2006. This year our services saw a 20% increase of enquiries from Leeds when compared to last year.

PERS' services were accessed by 76 Leeds groups and organisations in 2010/11, of which almost 28% received intensive support with either complex employment rights advice issues or with updating their organisations policies and procedures.

Pay & Employment Rights Service (Yorkshire) Ltd

The report of the trustees for the year ended 31 March 2010

Our Bradford VCS project (Bison) started in April 09 and BIG basis 2 funding (WY VCS) commenced in October 09. As a result of this new funding we have seen a dramatic rise in VCS organisations calling from Bradford (321%) and Calderdale (900%), while a steady increase was observed in VCS organisations calling from Wakefield (47%).

Similarly we have seen a dramatic rise in the number of calls from VCS employees in this year (from 13 to 118 - 808%). This has been particularly apparent in Leeds and Bradford Wakefield, where funding has been present under Basis 1 showed a good increase too, which reflects our growing presence in the area.

The economic downturn continues to create high demand for advice on redundancy and TUPE issues. PERS responded to this last year by developing a Redundancy toolkit aimed at employers which was cascaded to West Yorkshire VCS organisations, the toolkit was updated this year and continues to be a well received and very useful resource for the sector.

Employment Rights Training Provision 2009/10

PERS has continued to run training courses for managers, employers and workers across the five West Yorkshire districts.

PERS provided a mixture of tailored and off-the-peg courses. During this year we have delivered 29 Employment Rights training courses to 258 learners. Courses topics have included Basic Employment Rights, Ending the Employment Contract, Recruitment & Selection, TUPE, Equality & Diversity and Trustees Responsibilities, to name a few. Beneficiaries have primarily been VCS employers and employees, and have also included public sector staff.

PERS worked collaboratively with VCS training provider partners in West Yorkshire to provide an accredited VCS management training course. This collaboration has helped to highlight exciting opportunities for the sector as well as enabling PERS to forge stronger links with our VCS partners.

PERS was able to offer subsidised courses to Wakefield VCS groups and free courses to West Yorkshire VCS groups as a result of Big Lottery funding, Basis 1 and B2 respectively in 2009/10.

Homeworking Support provision 2009/10

PERS homeworking project, the West Yorkshire Homeworking Unit (WYHU), was established in 1998 to provide access to advice and skills development training to individuals working from home.

This year the project has expanded its team and now employs three development workers and a Homeworking Co-ordinator thanks to funding received from the Big Lottery under the Reaching Communities programme. The project provides a service within Kirklees area with the main focus on the highly disadvantaged areas of Dewsbury namely Thornhill Lees, Savile Town, Ravensthorpe, Scout Hill, Westtown and Batley.

WYHU provided advice and training to over 80 individuals in 2009/10. It ran a total of six accredited training courses, each running for two to six weeks. The courses were delivered in various community venues within Kirklees concentrating on the Dewsbury and Batley areas. Beneficiaries have predominantly been women from BME communities faced with childcare issues, language barriers and cultural issues, all of whom either worked from home or aspired to work from home. Participants' feedback on the courses gave an overall rating of "good" or "excellent".

Pay & Employment Rights Service (Yorkshire) Ltd

The report of the trustees for the year ended 31 March 2010

WYHU supported 11 individuals in setting up their own businesses from home. Businesses have included cake decorating, Ebay shop, Tutoring, and a gift wrapping service. WYHU issued over 475 of its own advice and information leaflets to individuals and organisations.

Local and national research has highlighted that more and more individuals are setting up business from home. According to Home Business Report 2009, There are 2.8 million businesses operating full time from home, contributing £28.4 billion to the annual UK economy.

The WYHU project supports individuals to build their confidence and improve access to employment opportunities, in addition to developing practical skills that will broaden the range of homeworking opportunities they are able to access. The project offers support to individuals on a one to one basis, through an outreach service within the localities. The WYHU team work closely with community groups and centres across the district who have little or limited knowledge of the issues faced by homeworkers.

Nature of the Governing Document and constitution of the charity

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. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

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 policies and procedures adopted for the induction and training of trustees.

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

- 1 PERS Trustee Job Description & Person Specification
- 2 PERS Memorandum & Articles of Association [2003]
- 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 [dated 17/2/05]
- 7 Equal Opportunities Policy
- 8 Conflict of Interest Policy
- 9 PER 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

Pay & Employment Rights Service (Yorkshire) Ltd

The report of the trustees for the year ended 31 March 2010

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.

The organisational structure of the charity and how decisions are made

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 eight 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.

PERS offices relocated to Batley Enterprise Centre in March 2008 after eight years in central Dewsbury. We have taken on additional office space in 2009 in order to house our expanding staff team.

Membership of a wider network

PERS has worked 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 continued its work with Oxfam UK this year to conduct research into the experiences of Pakistani and Bangladeshi Homeworkers in West Yorkshire. 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.

PERS offices relocated to Batley Enterprise Centre in March 2008 after eight years in central Dewsbury. We have taken on additional office space in 2009 in order to house our expanding staff team.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

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 and 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.

Relationships with other groups, charities and individuals

Please refer to Section "Membership of a wider network"

Financial Review

Policies on reserves

Financial Review

The financial position of PERS continues to improve and we can report a surplus of £21,245, £12,615 of which is a surplus on restricted funds and £8,630 a surplus on unrestricted funds for the year to 31st March 2010. Restricted funds balances at 31 March 2010 now amount to £29,775, which will be utilised in the next financial year.

Pay & Employment Rights Service (Yorkshire) Ltd.

The report of the trustees for the year ended 31 March 2010

Policies on reserves

Although unrestricted funding fell by just over £46,544 when compared to the previous year, prudent budgeting, financial monitoring and use of restricted fund income enabled us to make a surplus of £8,630 on general reserves which at the year end now amount to £116,775, this will ensure short term financial stability and enable us to support any existing services where funding opportunities may have concluded or may not be certain

Asset cover for funds

Note 14 to the accounts sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the organisation's obligations on a fund by fund basis

Funds in deficit

There are no funds in deficit

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Please refer to section " Summary of the main achievements of the charity during the year" for full details

This year the project has expanded its team and now employs three development workers and a Homeworking Co-ordinator thanks to funding received from the Big Lottery under the Reaching Communities programme. The project provides a service within Kirklees area with the main focus on the highly disadvantaged areas of Dewsbury namely Thornhill, Lees, Savile Town, Ravensthorpe, Scout Hill, Westtown and Batley

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund

Transactions and Financial position

The financial statements are set out on pages 12 to 26. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £ 21,245 (prior year £18,199)

The total reserves at the year end stand at £ 146,550, (prior year £125,305)

Free unrestricted liquid reserves amounted to £106,036 , (prior year £108,145)

Pay & Employment Rights Service (Yorkshire) Ltd.

The report of the trustees for the year ended 31 March 2010

Specific changes in fixed assets

There has been no specific changes in fixed assets

Share Capital

The company is limited by guarantee and therefore has no share capital

Plans for Future Periods

During 2010/11, PERS intends to focus its efforts on improving the quality of its service provision, developing new services and expanding its income generation opportunities. PERS hopes these changes will include the provision of services to low paid and vulnerable workers in the private sector in 10/11, in furtherance of the organisation's original aims and objectives.

We are very aware of the changing environment in which we are operating and recognise the need to respond to this whilst staying true to our original aims and values. PERS has appointed a Business & Operations Development Manager to support the Director in achieving this, and it is anticipated that these measures will support the long term sustainability of the organisation.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Day to day responsibility for the provision of the services is delegated to the Director, Fawzia Mir. She works closely with the staff team comprising of members of the Finance, Administration & Management Team, the Employment Rights Team and the Homeworking Unit, to ensure that current contractual obligations are met alongside developing strategic plans for the future.


The members of the Board of Trustees of the Charity during the year ended 31st March 2010 were :-

The directors who served during the year were -

Alan Batchelor (Chairperson)
John Antoine Wilson *
Michael Francis Davies
Barbara Jones
Jacob De Villiers *
Hannah Galloway *
Mike Quiggin
Philip Howard (Treasurer) (appointed 1 April 2009)

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

The directors/trustees are all members of the charity.

 At the Annual General Meeting * are due to retire, but are eligible for reappointment.

Pay & Employment Rights Service (Yorkshire) Ltd.

The report of the trustees for the year ended 31 March 2010

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Alan Batchelor (Chairperson)
John Antoine Wilson
Michael Francis Davies
Barbara Jones
Jacob De Villiers
Hannah Galloway
Mike Quiggin
Andrew Greenwood

Bankers

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

Independent Examiner

Peter Brown FCCA, FCIE, DChA
Chartered Certified Accountant
and Fellow of the Association of Charity Independent Examiners
Acomb Grange
Grange Lane
York
YO23 3QZ

Statement of Directors' and Trustees' Responsibilities

The Charities Acts and the Companies Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to -

- 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
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements,

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

Pay & Employment Rights Service (Yorkshire) Ltd

The report of the trustees for the year ended 31 March 2010

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements

Method of preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

This report was approved by the board of trustees on 6th September 2010

*



Alan Batchelor
Director and Trustee

Pay & Employment Rights Service (Yorkshire) Ltd.
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year end 31 March 2010

I report on the financial statements of the Charity on pages 12 to 26 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008 (The SORP), under the historical cost convention and the accounting policies set out on page 16

Respective responsibilities of trustees and examiner

As described on page 8, the Charity's trustees, who also have the functions of directors, are responsible for the preparation of the financial statements

The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination

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

- a) examine the accounts under section 43 of the Act,
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and,
- c) to state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 43(7)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005 as modified in June 2008), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters

**Pay & Employment Rights Service (Yorkshire) Ltd.
Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year end 31 March 2010**

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006,

2) the gross income of the charity in the year ended 31st March 2010 appears to exceed the sum specified in section 43(3A) of the Charities Act 1993, namely £250,000, and that I am qualified to act as independent examiner in accordance with that section by virtue of my being a qualified member of The Association of Chartered Certified Accountants and Association of Charity Independent Examiners,

3) this is a report in respect of an examination carried out under section 43 of the Charities Act 1993 and in accordance with any directions given by the Commission under subsection (7)(b) of that section which are applicable,

and that no matter has come to my attention in connection with my examination 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,

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and,

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met, or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached,



Peter Brown FCCA, FCIE, DChA

The Examiner's relevant professional qualification or body is
Fellow of The Association of Chartered Certified Accountants
and Fellow of The Association of Charity Independent Examiners

Acomb Grange
Grange Lane
York
YO23 3QZ

The date upon which my opinion is expressed is -
6 September 2010

Pay & Employment Rights Service (Yorkshire) Ltd.
Statement of Financial Activities
for the year ended 31 March 2010

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2010 £	2010 £	2010 £	2009 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	580	277,817	278,397	168,814
Investment Income	225	-	225	4,177
<i>Incoming resources from charitable activities</i>	28,003	-	28,003	40,395
Total incoming resources	28,808	277,817	306,625	213,386
 <i>Costs of charitable activities</i>	 20,178	 263,395	 283,573	 193,657
<i>Governance costs</i>	-	1,807	1,807	1,530
Total resources expended	20,178	265,202	285,380	195,187
Net incoming resources before transfers between funds	8,630	12,615	21,245	18,199
Gross transfers between funds	-	-	-	-
Net incoming resources before Other recognised gains and losses	8,630	12,615	21,245	18,199
Other recognised gains and losses				
Net movement in funds	8,630	12,615	21,245	18,199
Reconciliation of funds				
<i>Total funds brought forward</i>	108,145	17,160	125,305	107,106
Total Funds carried forward	116,775	29,775	146,550	125,305

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 15 as required by the said statement

All activities derive from continuing operations

The notes on pages 12 to 26 form an integral part of these accounts

Pay & Employment Rights Service (Yorkshire) Ltd
Statement of Financial Activities
for the year ended 31 March 2010

Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2010

	2010 £	2009 £
Turnover	306,400	209,209
Direct costs of turnover	283,573	193,657
Gross surplus	<u>22,827</u>	<u>15,552</u>
Governance costs	1,807	1,530
Operating surplus	<u>21,020</u>	<u>14,022</u>
Interest receivable	225	4,177
Surplus on ordinary activities before tax	<u>21,245</u>	<u>18,199</u>
 Surplus for the financial year	 <u>21,245</u>	 <u>18,199</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>21,245</u>	<u>18,199</u>

All activities derive from continuing operations

The notes on pages 12 to 26 form an integral part of these accounts

Pay & Employment Rights Service (Yorkshire) Ltd.
Statement of Financial Activities
for the year ended 31 March 2010

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2010

	2010	2009
Excess of Expenditure over income before realisation of assets	21,245	18,199
Profit per Profit and Loss account	21,245	18,199
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	21,245	18,199

Movements in revenue and capital funds
for the year ended 31 March 2010

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2010	2010	2010	2009
	£	£	£	£
Accumulated funds brought forward	108,145	17,160	125,305	107,106
Recognised gains and losses before transfers	8,630	12,615	21,245	18,199
	116,775	29,775	146,550	125,305
Closing revenue accumulated funds	116,775	29,775	146,550	125,305

Summary of funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	£	£	£	£	£
	2010	2010	2010	2010	2009
Revenue accumulated funds	-	116,775	29,775	146,550	125,305

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 12 to 26 form an integral part of these accounts.

Pay & Employment Rights Service (Yorkshire) Ltd.
Company Number 2201619
Balance Sheet
as at 31 March 2010

	Notes	2010 £	2009 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Current assets			
Debtors	9	2,342	13,542
Cash at bank and in hand		147,528	115,215
Total current assets		<u>149,870</u>	<u>128,757</u>
Creditors -			
amounts due within one year	10	(3,320)	(3,452)
Net current assets		<u>146,550</u>	<u>125,305</u>
Total assets less current liabilities		<u>146,550</u>	<u>125,305</u>
Net assets		<u>146,550</u>	<u>125,305</u>
<i>The funds of the charity .</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		116,775	108,145
Designated revenue funds		-	-
Total unrestricted funds		<u>116,775</u>	<u>108,145</u>
Restricted income funds			
Restricted revenue accumulated funds		29,775	17,160
Total restricted funds		<u>29,775</u>	<u>17,160</u>
Total charity funds		<u>146,550</u>	<u>125,305</u>

The directors are satisfied that for the year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 43 of the Charities Act 1993, the accounts have been examined by an Independent Examiner whose report appears on page 10

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

*

Alan Batchelor
Trustee



Approved by the board of trustees on 6 September 2010

The notes on pages 12 to 26 form an integral part of these accounts

Pay & Employment Rights Service (Yorkshire) Ltd.
Notes to the Accounts
for the year ended 31 March 2010

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, as revised in June 2008 (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, as revised in June 2008 requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity is substantially dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Income may be deferred if it is received in advance of the financial period to which it relates.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Bank interest received is included on an actual receipts basis.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales.

Pay & Employment Rights Service (Yorkshire) Ltd
Notes to the Accounts
for the year ended 31 March 2010

Resources Expended

The policy for including items within the relevant activity categories of resources expended is

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

Costs of generating funds

Expenditure is recognised on an accrual 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 activities

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

Governance costs

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

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are -

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

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

It is the policy of the charitable company to only capitalise individual items on the balance sheet that cost in excess of £2,000

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred

Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008

Pay & Employment Rights Service (Yorkshire) Ltd.
Notes to the Accounts
for the year ended 31 March 2010

Recognition of pension costs and pension assets and liabilities

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

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity

3 Surplus for the financial year

	2010	2009
	£	£

This is stated after crediting :-

Revenue Turnover from ordinary activities	306,400	209,209
-------------------------------------------	---------	---------

and after charging -

Rentals under operating leases	14,003	13,574
Pension costs	10,052	7,224
Independent examiner's fees	1,499	1,410

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The sum expended on such insurance was as indicated in the above schedule

4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them

5 Detailed analysis of transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised June 2008)

Various items of support costs and charitable expenditure which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised in June 2008) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities on pages 23 to 26, which should be read together with these notes

6 Investment Income

	2010	2009
	£	£

Bank deposit interest received	225	4,177
--------------------------------	-----	-------

7 Staff Costs and Emoluments

	2010	2009
	£	£

Gross Salaries	182,154	128,365
Employer's National Insurance	15,231	11,710
Pension Contributions	10,052	7,224
	207,437	147,299

Pay & Employment Rights Service (Yorkshire) Ltd.
Notes to the Accounts
for the year ended 31 March 2010

Numbers of full time employees or full time equivalents	2010	2009
Engaged on charitable activities	7	4
Engaged on management and administration	1	1
	<u>8</u>	<u>5</u>

The pension contributions are to the personal schemes of the employees and are neither defined benefit payments nor defined contribution payments

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

8 Tangible functional fixed assets

	Plant, Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 April 2009	45,309
At 31 March 2010	<u>45,309</u>
Accumulated depreciation and impairment provisions	
At 1 April 2009	45,309
Charge for the year	-
At 31 March 2010	<u>45,309</u>
Net book value	
At 31 March 2010	<u>-</u>

The fixed assets were fully written off by 31st March 2008, and the accounting policy is that any capital expenditure less than £2000 is not capitalised. There have been no additions that would fall to be capitalised under this policy.

9 Debtors	2010 £	2009 £
Trade Debtors	<u>2,342</u>	<u>13,542</u>
10 Creditors: amounts falling due within one year	2010 £	2009 £
Accruals	3,180	2,742
Unrestricted & Designated grants in advance & unrestricted deferred	-	710
Unpaid pension contributions	140	-
	<u>3,320</u>	<u>3,452</u>

Pay & Employment Rights Service (Yorkshire) Ltd.
Notes to the Accounts
for the year ended 31 March 2010

11 Operating Leases	2010	2009
	£	£
At the year end the company had annual commitments under non-cancellable operating leases as set out below		
Operating leases which expire		
within one year	2,723	1,368
within two to five years		1,026
	<u>2,723</u>	<u>2,394</u>

12 Pension Commitment

The employer's pension contributions made by the employer are to the personal schemes of the employees and there is no future binding commitment

13 Analysis of the Net Movement in Funds	2010	2009
	£	£
Net movement in funds from Statement of Financial Activities	21,245	18,199

The net resources applied on functional fixed assets represent the cost of additions less proceeds of any disposals

14 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2010	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	120,095	-	29,775	149,870
Current Liabilities	(3,320)	-	-	(3,320)
	<u>116,775</u>	<u>-</u>	<u>29,775</u>	<u>146,550</u>

At 1 April 2009	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	111,597	-	17,160	128,757
Current Liabilities	(3,452)	-	-	(3,452)
	<u>108,145</u>	<u>-</u>	<u>17,160</u>	<u>125,305</u>

Pay & Employment Rights Service (Yorkshire) Ltd.
Notes to the Accounts
for the year ended 31 March 2010

The individual funds included above are -

	Funds at 2009	Movements in Funds as below	Transfers Between funds	Funds at 2010
	£	£	£	£
Unrestricted General Funds	108,145	8,630	-	116,775
Leeds City Council	370	(370)	-	-
The Big Lottery Fund (basis 1)	5,051	2,638	-	7,689
The Big Lottery Fund (basis 2)	-	11,582	-	11,582
The Big Lottery Fund (Reaching Co	-	7,504	-	7,504
Church Urban Fund	6,059	(6,059)	-	-
Lloyds TSB Foundation	4,680	(4,680)	-	-
Oxfam	1,000	-	-	1,000
Voluntary Action Calderdale	-	2,000	-	2,000
Restricted Revenue Fund 9	-	-	-	-
Use as fund10 or 'see analysis' if m	-	-	-	-
	<u>125,305</u>	<u>21,245</u>	<u>-</u>	<u>146,550</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted General Funds	28,808	(20,178)	-	8,630
Leeds City Council	51,865	(52,235)	-	(370)
The Big Lottery Fund (basis 1)	69,088	(66,450)	-	2,638
The Big Lottery Fund (basis 2)	64,071	(52,489)	-	11,582
The Big Lottery Fund (Reaching Co	90,793	(83,289)	-	7,504
Church Urban Fund	-	(6,059)	-	(6,059)
Lloyds TSB Foundation	-	(4,680)	-	(4,680)
Oxfam	-	-	-	-
Voluntary Action Calderdale	2,000	-	-	2,000
	<u>306,625</u>	<u>(285,380)</u>	<u>-</u>	<u>21,245</u>

**Pay & Employment Rights Service (Yorkshire) Ltd.
Notes to the Accounts
for the year ended 31 March 2010**

In the financial year we have received restricted grants and contract income, together with unrestricted funds in the form of contract income, donations, membership fees and funds generated by providing training & consultancy. Grants received following application for funds have been awarded by the Big Lottery, Reaching Communities, BASIS 1 and BASIS 2 funds and from Leeds City Council under the Infrastructure support fund. BASIS 1 is to enable us to provide Wakefield and District VCS organisations with employment rights advice. BASIS 2 is to provide VCS organisations with HR support services within West Yorkshire. The Reaching Communities grant is to provide training and one to one help with people who wish to work from home, in the Kirklees area. Leeds City Council's grant is to enable us to provide employment rights advice to VCS organisation in Leeds. The restricted contract income is to pay a consultant employed by PERS and other VCS organisations in West Yorkshire to assess the requirement of chargeable support within the social enterprise sector in West Yorkshire. All restricted funds are held so that each fund may be applied in accordance with any restrictions.

We do not hold any funds in deficit and no material transfers between different funds have been made.

15 Endowment Funds

The charity had no endowment funds in the year ended 31st March 2010 or in the year ended 31st March 2009.

16 Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 77 members of the company (2009 - 79 members)

Pay & Employment Rights Service (Yorkshire) Ltd.
Schedule to the Statement of Financial Activities
for the year ended 31 March 2010
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	Total Funds 2010 £	Prior Period Total Funds 2009 £
Incoming Resources				
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
From Government and public bodies				
Incoming resources of a revenue nature				
Leeds City Council	-	51,865	51,865	52,020
The Big Lottery Fund (Basis 1)	-	69,088	69,088	66,186
Lloyds TSB Foundation	-	-	-	9,363
Kirklees MDC	-	-	-	32,000
The Big Lottery Fund (Basis 2)	-	64,071	64,071	-
The Big Lottery Fund (Reaching Communities)	-	90,793	90,793	-
Total grants etc from the public sector	-	275,817	275,817	159,569
From non government and non public bodies				
Incoming resources of a revenue nature				
Donations	70	-	70	80
Church Urban Fund	-	-	-	2,500
Oxfam	-	-	-	6,000
Voluntary Action Calderdale	-	2,000	2,000	-
	-	-	-	-
Total grants etc from the private sector	70	2,000	2,070	8,580
Total Grants, Legacies & Donations Received	70	277,817	277,887	168,149
Other voluntary income				
Members' Subscriptions	510	-	510	665
Total other voluntary income	510	-	510	665
Total Voluntary Income	580	277,817	278,397	168,814

Pay & Employment Rights Service (Yorkshire) Ltd.
Schedule to the Statement of Financial Activities
for the year ended 31 March 2010
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	Total Funds 2010 £	Prior Period Total Funds 2009 £
Investment Income				
Bank deposit interest received	225	-	225	4,177
Total Investment Income	225	-	225	4,177
Incoming resources from charitable activities				
Primary purpose trading	4,760	-	4,760	7,544
Sale of goods and services made by beneficiaries	-	-	-	56
Contractual payments from public authorities	21,488	-	21,488	31,020
Other Income	1,755	-	1,755	1,775
Total Incoming resources from charitable activities	28,003	-	28,003	40,395
Total Incoming Resources	28,808	277,817	306,625	213,386

Pay & Employment Rights Service (Yorkshire) Ltd.
Schedule to the Statement of Financial Activities
for the year ended 31 March 2010
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	Total Funds 2010 £	Prior Period Total Funds 2009 £
Charitable expenditure				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Costs of goods and services as a charitable activity	294	6,344	6,638	2,716
	294	6,344	6,638	2,716
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross salaries - Charitable staff	10,794	171,360	182,154	128,365
Employer's NI - Charitable staff	2,863	12,368	15,231	11,710
Pension Contributions - Charitable staff	2,286	7,766	10,052	7,224
	15,943	191,494	207,437	147,299
<i>Management and administration costs in support of charitable activities</i>				
<i>Employee costs:</i>				
Training and welfare - staff	787	1,216	2,003	1,116
Recruitment expenses	-	4,892	4,892	1,036
Travel, motor expenses and subsistence- staff	63	1,654	1,717	1,419
	850	7,762	8,612	3,571
<i>Premises Costs</i>				
Rent, Rates, Water & Service Charges	272	13,731	14,003	13,574
Premises repairs and renewals	1,002	1,235	2,237	-
Property & contents insurance	-	1,841	1,841	1,197
Cleaning	37	1,995	2,032	-
	1,311	18,802	20,113	14,771
<i>Professional fees in support of charitable activities</i>				
Payroll fees and charges	314	1,037	1,351	-
Legal fees	-	514	514	-
Consultancy fees	-	-	-	5,631
Other professional fees	-	4,668	4,668	1,240
	314	6,219	6,533	6,871

Pay & Employment Rights Service (Yorkshire) Ltd.
Schedule to the Statement of Financial Activities
for the year ended 31 March 2010
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	Total Funds 2010 £	Prior Period Total Funds 2009 £
General administrative expenses and other support costs				
Sundry expenses	-	-	-	671
Subscriptions	-	1,730	1,730	2,041
Telephone and fax	404	3,200	3,604	3,143
Hospitality & Entertainment for beneficiaries	9	424	433	-
Postage, Stationery and Printing	880	3,830	4,710	6,277
Information and publications	-	53	53	-
Bank charges	5	-	5	-
Equipment expenses	168	15,597	15,765	-
Software	-	66	66	1,150
Advertising and PR	-	7,874	7,874	5,147
	1,466	32,774	34,240	18,429
Total Support costs	19,884	257,051	276,935	190,941
Total Expended on Charitable Activities	20,178	263,395	283,573	193,657
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Independent examiner's fees	-	1,499	1,499	1,410
AGM & Annual report costs	-	308	308	-
Management Committee expenses	-	-	-	120
Total governance costs	-	1,807	1,807	1,530

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.