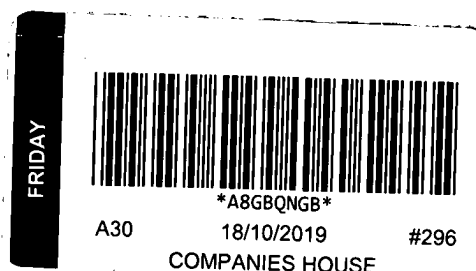


PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019



PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Habiban Zaman (Chair) Barbara Jones (Treasurer) Mike Quiggin
Secretary	Abad Ghani
Charity number	1097401
Company number	02201619
Registered office	Unit 2 Bretton Street Enterprise Centre Bretton Street Saville Town Dewsbury West Yorkshire WF12 9DB
Independent examiner	Kevin J Meddings M.A.A.T. 55 Crowther Avenue Calverley Leeds West Yorkshire LS28 5SA
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Unity Trust Bank plc Nine Brindleyplace Birmingham West Midlands B1 2HB

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

CONTENTS

	Page
Trustees' report	1 – 4
Independent examiners' report	5
Statement of financial activities	6
Balance sheet	7
Statement of cashflows	8
Notes to the accounts	9 – 14

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

The trustees present their report and accounts for the year ended 31 March 2019.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2019 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 and the Charities Act 2011.

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 & 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.

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

Habiban Zaman (Chair)
Barbara Jones (Treasurer)
Mike Quiggin
Huzafa Bismillah (resigned 18 August 2018)

Recruitment and Appointment of Trustees Board

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 Trustees Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustees Board 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 Trustees Board.

The Pay & Employment Rights Service has a Trustee Board of four members who meet approximately six times per year and are responsible for the strategic direction and policy of the charity. During 2018/19 there were four Board members from a variety of professional backgrounds relevant to the work of the charity.

PERS Business Manager, user representative and the staff representative also attend the Board meetings.

The organisation is managed by a voluntary Board of Trustees. The charity Trustees are also directors for the purpose of company law. The Business Manager has responsibility for overseeing and directing the day to day functions of the organisation.

During the year the organisation has been reliant principally on one project funded by the Lottery: the Home Working project. Thanks also to NOVA, PERS has delivered a range of supported services in the Wakefield area.

Due to the funding cuts the organisation had to reduce its office space to reflect the staff employed and to cut down the cost of the organisation to coincide with current funding available.

PERS does though remain as a viable organisation with sufficient funds to continue to operate and deliver the Home Working project. This project finished on 30th June 2018 and it is the intention to actively pursue further funding opportunities to enhance the Home Working and Small Business Support that is provided by the staff.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

Objectives and activities

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.

PERS has been reassessed for, and continued to hold, the Matrix Accreditation.

The full name of the charity is Pay & Employment Rights Service (Yorkshire) Ltd. The charity is also known by the name PERS.

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.

PERS Activities 2018/19

During the financial year 2019/19 PERS continued to focus on delivering Human Resources, Business Support/Home Working, and Health & Safety services with the aim of empowering our clients to seek best practice solutions and outcomes in the workplace.

Human Resources

HR service. With the support of NOVA, PERS was able to deliver a range of services and these included:

- Contributing specialist input into three Learning and Network sessions;
- Conducting Health & Safety checks on premises
- Providing HR manual to Wakefield VCS organisations

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

Business Support/Health & Safety

In July 2015 the BIG Lottery "Reaching Communities" agreed to fund a further project to serve the City of Bradford District. This guaranteed the continued ability of the Business Support team to extend a highly successful development model into an area with high levels of need.

The table below shows the progress made in Bradford since July 2015 to June 2018 (project finish) :

- Following training 506 beneficiaries were awarded an accredited qualification;
- Benefitting from interventions from staff 99 individual businesses were supported;
- Following support 99 businesses were established;
- 99 Health & Safety Risk Assessments were undertaken; and
- 89 businesses were provided with Health & Safety equipment.

Financial Review

This financial year PERS made a deficit of £36,527 (2018 surplus of £18,940). The majority of the deficit relates to the conclusion of the Home Working Project with the organisation utilising income of £26,534 which had been recognised in previous years.

Unrestricted funding incurred a deficit of £9,993, prior to any transfer from the designated Strict Liability Cover fund, which based on the years financial results meant that unrestricted reserves at the end of March 2019 amounted to £60,873.

Due to staff redundancies in 2018, the Trustees decided that our designated Strict Liability Cover fund could be safely reduced to £40,000 allowing the £35,000 to be added to the general funds. This will support the organisations viability for the forthcoming years. As a result unrestricted funds at the year end amount to £95,873.

Plans for the Future

The organisation will continue from the work it has been carrying out in 2018/19 which has been as follows:

- Developing new partnerships with organisations across West Yorkshire to build opportunities to deliver the current, successful Business Support project in new contexts;
- Reviewing opportunities to deliver similar programmes in adjacent regions with demographic profiles similar to those in West Yorkshire; and
- Continuing to offer Business Support Services on a fee paying basis. HR Manual & Publication on a fee paying basis.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Pay & Employment Rights Service (Yorkshire) Ltd) are responsible for preparing the Trustees' Annual Report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year. Under company law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these accounts the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements that are reasonable and prudent;
- state whether UK accounting standards have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

The Trustees are responsible for maintaining proper accounting records which disclose at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board of Trustees



Trustee

Habuban Zaman (Chair)

Date:

12th September 2019

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 2019, which are set out on pages 6 to 14.

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 section 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.

Kevin J Meddings M.A.A.T.
55 Crowther Avenue
Calverley
Leeds
West Yorkshire
LS28 5SA



Dated: 14 September 2019

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2019 £	Total 2018 £
Income						
Voluntary income	2	12,040	-	-	12,040	18,499
Bank interest		276	-	-	276	98
Grants receivable	3	-	-	49,271	49,271	156,859
Other income		-	-	-	-	354
Insurance refund		649	-	-	649	-
Total income		12,965	-	49,271	62,236	175,810
Expenditure	4					
Charitable activities		22,958	-	75,805	98,763	156,870
Total expenditure		22,958	-	75,805	98,763	156,870
Net (expenditure)/income for the year/ Net movement in funds before transfers		(9,993)	-	(26,534)	(36,527)	18,940
Transfers between funds		35,000	(35,000)	-	-	-
Net (expenditure)/income for the year Net movement in in funds after transfers		25,007	(35,000)	(26,534)	(36,527)	18,940
Total funds brought forward		70,866	75,000	26,534	172,400	153,460
Total funds brought forward		95,873	40,000	-	135,873	172,400

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 2019

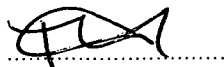
	Notes	Unrestricted funds	Designated funds £	Restricted funds £	Total 2019 £	Total 2018 £
Current assets						
Debtors	7	-	-	-	-	354
Cash at bank and in hand		96,685	40,000	-	136,685	175,086
		<u>96,685</u>	<u>40,000</u>	<u>-</u>	<u>136,685</u>	<u>175,440</u>
Creditors: amounts falling due within one year	8	(812)	-	-	(812)	(3,040)
		<u>(812)</u>	<u>-</u>	<u>-</u>	<u>(812)</u>	<u>(3,040)</u>
Net current assets		<u>95,873</u>	<u>40,000</u>	<u>-</u>	<u>135,873</u>	<u>172,400</u>
The funds of the charity						
Unrestricted funds		95,873	-	-	95,873	70,866
Designated funds	11	-	40,000	-	40,000	75,000
Restricted funds	10	-	-	-	-	26,534
		<u>95,873</u>	<u>40,000</u>	<u>-</u>	<u>135,873</u>	<u>172,400</u>
Total charity funds		<u>95,873</u>	<u>40,000</u>	<u>-</u>	<u>135,873</u>	<u>172,400</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 2019. 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 section 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 provisions applicable to companies subject to small companies' regime.

The accounts were approved by the Board on 12/9/2019



Trustee

Habib Zaman (Chair)

Company Registration No. 02201619

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2019

		2019	2018
		£	£
	Notes		
Cash used in operating activities	12	(38,677)	16,345
Cashflow from investing activities		276	98
		<hr/>	<hr/>
(Decrease)/Increase in cash equivalents in the year		(38,401)	16,443
Cash equivalents at the beginning of the year		175,086	158,643
		<hr/>	<hr/>
Total cash equivalents at the end of the year		136,685	175,086
		<hr/>	<hr/>

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention unless otherwise stated.

The accounts are prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The charity constitutes a public benefit entity as defined by FRS 102.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on a going concern basis.

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 the 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.

Training, consultancy and contract income are recognised as income in the Statement of Financial Account at the date when it falls due to be received.

Subscriber contract income is recognised in equal amounts over the period of the annual subscription.

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. These include governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

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
--------------------------------	-----------------------

All 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.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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 scheme of those employees who are not members of the charity's scheme.

1.7 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Funds may be designated at anytime by the directors if such a purpose is identified.

Restricted funds are subject to specific conditions by donors as to how they may be used.

2. Voluntary income

	Total 2019	Total 2018
Core income		
Training & consultancy	40	6,499
Contract income	9,000	9,000
Employment allowance	3,000	3,000
	<hr/>	<hr/>
	12,040	18,499
	<hr/>	<hr/>

3. Incoming resources from charitable activities

	2019 £	2018 £
Restricted grants	49,271	156,859
	<hr/>	<hr/>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019**

Included within income relating to restricted grants are the following:

	2019 £	2018 £
The Big Lottery RC (Bradford HW)	39,371	156,859
The Big Lottery Building Capacity	9,900	-
	<u>49,271</u>	<u>156,859</u>

4. Charitable activities

	2019 £	2018 £
Staff salaries and employer's NIC	58,543	92,447
Redundancy costs	5,659	-
Staff pension costs	2,242	5,020
Staff travel and subsistence	1,348	2,127
Staff training and conferences	-	490
Recruitment costs	182	-
Accounting support	360	3,360
Insurance	609	570
Telephone	2,801	3,052
Printing, postage, stationery and copying	627	6,241
AGM costs	-	123
Publicity	2,205	6,386
Repairs and equipment	113	204
Office rent, rates, services and maintenance	5,292	7,538
Homeworkers' expenses	3,577	9,314
Costs of providing training	313	8,766
Subscriptions	704	464
Management committee & volunteer expenses	-	113
Independent examination fees	680	1,600
Accreditation fees	-	120
Payroll fees	332	793
Research & consultancy	-	1,800
Regulatory costs	43	13
Computer associated costs	3,110	2,475
Evaluation fees	9,395	2,000
Database development	496	1,233
Bank Charges & interest	132	132
Sundries	-	489
	<u>98,763</u>	<u>156,870</u>
Total expenditure	98,763	156,870

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

5. Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed costs during the year. In 2018 one trustee was reimbursed travel costs of £113.

6. Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Management and administration	1	1
Charitable activities	1	4
	<u>2</u>	<u>5</u>
Employment costs		
	2019	2018
	£	£
Wages and salaries	53,660	85,419
Social security costs	4,883	7,028
Other pension costs	2,242	5,020
Redundancy costs	5,659	-
	<u>66,444</u>	<u>97,467</u>

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

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

7. Debtors

	2019 £	2018 £
Other debtors	-	354
	<u>-</u>	<u>354</u>

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

8. Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors	146	213
Accruals	666	2,827
	<u>812</u>	<u>3,040</u>

9. Pension and other post-retirement benefit commitments Defined contribution

	2019 £	2018 £
Contributions payable by the company for the year	<u>2,242</u>	<u>5,020</u>

10. Restricted funds

The income funds of the charity include restricted funds comprising unexpended balances of income held on trust for specific purposes:

	Balance at 1 April 2018 £	Movement in funds		Balance at 31 March 2019 £
		Incoming resources £	Resources expended £	
The Big Lottery RC (Bradford HW)	26,534	39,371	(65,905)	-
The Big Lottery Building Capacity	-	9,900	(9,900)	-
	<u>26,534</u>	<u>49,271</u>	<u>(75,805)</u>	<u>-</u>

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

11. 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:

	Balance at 1 April 2018	Movement in funds		Transfers	Balance at 31 March 2019
	£	Incoming resources £	Resources expended £	£	£
Strict Liability Cover	75,000	-	-	(35,000)	40,000

12. Reconciliation of net movement funds to net cashflows from operating activities

	2019 £	2018 £
Net movement in funds	(36,527)	18,940
Interest receivable	(276)	(98)
Decrease in debtors	354	220
(Decrease) in creditors	(2,228)	(2,717)
Net cash used in operating activities	(38,677)	16,345