

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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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	67 Thornhill Road Dewsbury West Yorkshire WF13 2SN
Independent examiner	Kevin J Meddings M.A.A.T. Kevin Meddings Accountancy Services 55 Crowther Avenue Calverley Leeds West Yorkshire LS28 5SA
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

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PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 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

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 three members who meet approximately six times per year and are responsible for the strategic direction and policy of the charity. During 2022/23 there were three 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 on several funding streams in supporting its delivery of the service it provides.

PERS does though remain as a viable organisation with sufficient funds to continue to operate and deliver its services 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. Furthermore, PERS is looking to develop its service in supporting the individuals its supports with health and wellbeing programmes.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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.

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 in developing skills in various subjects that support individuals in gaining employment or self-employment, 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 2022/23

During the financial year 2022/23 PERS continued to focus on delivering Human Resources, Business Support/Home Working to individuals in developing skills and creating their own homeworking businesses.

Human Resources

- Providing HR manual to voluntary and community organisations.

Business Support

During the financial year 2022/23 the Business Support part of the service was funded through various funding streams, this allowed the service to continue supporting unemployed individuals in looking at developing skills and potentially creating Home Working businesses and accessing employment opportunities.

The table below shows activities carried out during the year:

- Training courses delivered to support individuals in developing skills and gaining an accredited qualification and health & wellbeing.
- One to one Business Support.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Financial Review

In this financial year PERS made a deficit of £14,884 (2022 surplus of £15,339). Unrestricted reserves at the yearend amounted to £80,796 (2022: £93,180) which represents just under 13 months of current annual running costs, and which are all available to be used in respect of all the charitable objects of the organisation

The designated Strict Liability fund has been retained at a level of £40,000 and will allow PERS to fulfil its statutory and legal financial responsibilities in the event of closure.

Plans for the Future

The organisation will continue from the work it has been carrying out in 2022/23 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 HR Manual & Publication on a fee-paying basis.

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

 23/11/23
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Habiban Zaman
Trustee

Dated:

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 2023, which are set out on pages 5 to 13.

Respective responsibilities of Trustees and Examiner

The trustees, who are also the directors of Pay & Employments 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.

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.
Kevin Meddings Accountancy Services
55 Crowther Avenue
Calverley
Leeds
West Yorkshire
LS28 5SA

Dated:

30/11/23



PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income						
Voluntary income	2	12,542	-	-	12,542	14,535
Bank interest		675	-	-	675	15
Grants receivable	3	-	-	47,786	47,786	92,925
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income		13,217	-	47,786	61,003	107,475
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure	4					
Charitable activities		25,601	-	50,286	75,887	92,136
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		25,601	-	50,286	75,887	92,136
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(12,384)	-	(2,500)	(14,884)	15,339
Total funds brought forward		93,180	40,000	2,500	135,680	120,341
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		80,796	40,000	-	120,796	135,680
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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 2023

	Notes	Unrestricted funds	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Current assets						
Cash at bank and in hand		91,008	40,000	-	131,008	154,950
Creditors: amounts falling due within one year	7	(10,212)	-	-	(10,212)	(19,270)
Net current assets		80,796	40,000	-	120,796	135,680
The funds of the charity						
Unrestricted funds		80,796	-	-	80,796	93,180
Strict liability fund	10	-	40,000	-	40,000	40,000
Restricted funds	9	-	-	-	-	2,500
Total charity funds		80,796	40,000	-	120,796	135,680

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 2023. 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



23/11/23

Habiban Zaman
Trustee

Company Registration No. 02201619

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2023

		2023	2022
		£	£
	Notes		
Net cash (used)/generated from operating activities	11	(24,617)	29,189
Cashflow from investing activities		675	15
		<hr/>	<hr/>
Increase in cash equivalents in the year		(23,942)	29,204
Cash equivalents at the beginning of the year		154,950	125,746
		<hr/>	<hr/>
Total cash equivalents at the end of the year		131,008	154,950
		<hr/>	<hr/>

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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 yearend 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
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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.

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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 any time 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

	2023 £	2022 £
Core income		
Contract income	8,363	3,775
Employment allowance	4,179	4,000
Job retention scheme	-	6,760
	<hr/>	<hr/>
	12,542	14,535
	<hr/>	<hr/>

3. Incoming resources from charitable activities

Included within income relating to restricted grants are the following:

Restricted grants	2023 £	2022 £
Groundworks UK	37,786	44,525
One Community Foundation Limited	10,000	-
Kirklees Council	-	38,420
National Lottery Community Funds	-	9,980
	<hr/>	<hr/>
	47,786	92,925
	<hr/>	<hr/>

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

4. Charitable activities

	2023 £	2022 £
Staff salaries and employer's NIC	49,453	48,553
Staff pension costs	3,031	3,106
Insurance	798	704
Printing, postage, stationery and copying	101	316
Telephone	1,922	2,756
Publicity	1,625	1,645
Repairs and equipment	799	521
Office rent, rates, services, and maintenance	4,104	3,684
Staff training	400	600
Costs of providing training	8,765	13,781
Subscriptions	342	356
Independent examination fees	720	685
Payroll fees	242	263
Research & consultancy	2,100	9,825
Regulatory costs	165	332
Computer associated costs	1,242	439
Evaluation fees	-	4,319
Bank Charges	72	96
Sundries	6	155
	<hr/>	<hr/>
Total expenditure	75,887	92,136
	<hr/>	<hr/>

5. Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed costs during the year (2022: none).

We can confirm that there are no related party transactions that require disclosure in the accounts (2022: none).

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

6. Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management and administration	1	1
Charitable activities	1	1
	<u>2</u>	<u>2</u>

Employment costs

	2023 £	2022 £
Wages and salaries	45,274	44,042
Social security costs	4,179	4,511
Other pension costs	3,031	3,106
	<u>52,484</u>	<u>51,659</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. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	9,492	11,480
Accruals	720	685
Deferred income	-	7,105
	<u>10,212</u>	<u>19,720</u>

8. Pension and other post-retirement benefit commitments

Defined contribution

	2023 £	2022 £
Contributions payable by the company for the year	<u>3,031</u>	<u>3,106</u>

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

9. 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 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	
Groundworks UK	-	37,786	(37,786)	-
National Lottery Community Funds	2,500	-	(2,500)	-
One Community Foundation Limited	-	10,000	(10,000)	-
	<u>2,500</u>	<u>47,786</u>	<u>(50,286)</u>	<u>-</u>

Groundworks UK

PERS was successful in securing funds from Groundworks UK under their ESF Community Grants programme. The funding was to help unemployed people advance towards employment, education, and training. PERS achieved all its agreed outcomes by supporting individuals in developing skills and becoming self-employed from home.

National Lottery Community Funds

PERS secured financial support from National Lottery Community Funds. The funding supported PERS in developing a new website, promoting the services we provided to individuals and having an online presence for future training courses/social media presence. PERS is currently developing short case studies and potential training courses to showcase on the website.

One Community Foundation Limited

Funding towards salaries and training courses.

10. Designated funds

The income funds of the charity include the following designated fund which have been set aside out of unrestricted funds by the trustees for specific purposes, which incorporates the potential costs of redundancy, contractual obligations to third parties and other costs related to the possible winding up of the service.

	Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	
Strict Liability Fund	40,000	-	-	40,000
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

	2023	2022
	£	£
Net movement in funds	(14,884)	15,339
Interest receivable	(675)	(15)
(Decrease)/increase in creditors	(9,058)	13,865
	<hr/>	<hr/>
Net cash (used)/generated from operating activities	(24,617)	29,189
	<hr/>	<hr/>