

Charity Registration No. 1097401  
Company Registration No. 02201619 (England and Wales)

**PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**



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

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Habiban Zaman (Chair) Barbara Jones (Treasurer) Mike Quiggin
<b>Secretary</b>	Abad Ghani
<b>Charity number</b>	1097401
<b>Company number</b>	02201619
<b>Registered office</b>	67 Thornhill Road Dewsbury West Yorkshire WF13 2SN
<b>Independent examiner</b>	Kevin J Meddings M.A.A.T. 55 Crowther Avenue Calverley Leeds West Yorkshire LS28 5SA
<b>Bankers</b>	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 2021**

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The trustees present their report and accounts for the year ended 31 March 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2021 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 2020/21 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 home working service

PERS does though remain as a viable organisation with sufficient funds to continue to operate and deliver the Home Working project 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 2021**

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### **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 (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 2020/21**

During the financial year 2020/21 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.

#### **Business Support/Health & Safety**

During the financial year 2020/21 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.

The table below shows activities carried out during the year:

- Training courses delivered to support individuals in developing skills and gaining an accredited qualification;
- One to one Business Support;
- Health & Safety Risk Assessments.

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

### **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2021***

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#### **Financial Review**

In this financial year PERS made a small surplus of £482 (2020 deficit of £16,014). Unrestricted reserves at the year end amounted to £80,341 (2020: £61,205) which represents just over a year of current annual running costs and which are all available to be used in respect of the charitable objects of the organisation.

The designated Strict Liability Cover fund has been retained at a level of £40,000 throughout the financial year.

#### **Plans for the Future**

The organisation will continue from the work it has been carrying out in 2020/21 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 2021

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#### 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 any time 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

  
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Trustee *Habiban Zaman*

Date: *14<sup>th</sup> October 2021*

# **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 2021, which are set out on pages 6 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.  
55 Crowther Avenue  
Calverley  
Leeds  
West Yorkshire  
LS28 5SA



Dated: 22/10/21



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

## **STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income</b>						
Voluntary income	2	24,823	-	-	24,823	12,000
Bank interest		40	-	-	40	146
Grants receivable	3	13,677	-	38,241	51,918	54,294
Insurance refund		-	-	-	-	600
<b>Total income</b>		<b>38,540</b>	<b>-</b>	<b>38,241</b>	<b>76,781</b>	<b>67,040</b>
<b>Expenditure</b>	4					
Charitable activities		19,404	-	56,895	76,299	83,054
<b>Total expenditure</b>		<b>19,404</b>	<b>-</b>	<b>56,895</b>	<b>76,299</b>	<b>83,054</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>19,136</b>	<b>-</b>	<b>(18,654)</b>	<b>482</b>	<b>(16,014)</b>
Total funds brought forward		61,205	40,000	18,654	119,859	135,873
<b>Total funds carried forward</b>		<b>80,341</b>	<b>40,000</b>	<b>-</b>	<b>120,341</b>	<b>119,859</b>

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 2021

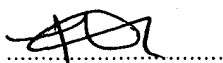
	Notes	Unrestricted funds	Designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Current assets</b>						
Cash at bank and in hand		85,746	40,000	-	125,746	121,688
<b>Creditors: amounts falling due within one year</b>	7	(5,405)	-	-	(5,405)	(1,829)
<b>Net current assets</b>		80,341	40,000	-	120,341	119,859
<b>The funds of the charity</b>						
Unrestricted funds		80,341	-	-	80,341	61,205
Designated funds	10	-	40,000	-	40,000	40,000
Restricted funds	9	-	-	-	-	18,654
<b>Total charity funds</b>		80,341	40,000	-	120,341	119,859

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 2021. 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 14 October 2021



Trustee *Habiban Zaman*

Company Registration No. 02201619

**PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**  
**STATEMENT OF CASHFLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

		2021 £	2020 £
	Notes		
Cash used in operating activities	11	4,018	(15,143)
<b>Cashflow from investing activities</b>		40	146
		<hr/>	<hr/>
Increase/(Decrease) in cash equivalents in the year		4058	(14,997)
Cash equivalents at the beginning of the year		121,688	136,685
		<hr/>	<hr/>
<b>Total cash equivalents at the end of the year</b>		125,746	121,688
		<hr/>	<hr/>

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

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

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### **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
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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.

#### **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 2021**

**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**

	<b>Total 2021</b>	<b>Total 2020</b>
<b>Core income</b>		
Contract income	5,000	9,000
Employment allowance	4,000	3,000
Job retention scheme	15,823	-
	<u>24,823</u>	<u>12,000</u>

**3. Incoming resources from charitable activities**

	<b>2021 £</b>	<b>2020 £</b>
Unrestricted grants:		
Kirklees Council	10,000	-
Charities Aid Foundation Coronavirus Emergency Fund	3,677	-
	<u>13,677</u>	<u>-</u>

Included within income relating to restricted grants are the following:

<b>Restricted grants</b>	<b>2021 £</b>	<b>2020 £</b>
Groundworks UK	38,241	15,874
Kirklees Council	-	38,420
	<u>38,241</u>	<u>54,294</u>
	<u>51,918</u>	<u>54,294</u>

**PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**4. Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff salaries and employer's NIC	54,756	53,626
Staff pension costs	2,721	3,587
Insurance	640	623
Telephone	3,020	2,804
Printing, postage, stationery and copying	994	575
Publicity	75	486
Repairs and equipment	364	2,472
Office rent, rates, services and maintenance	3,674	4,555
Staff training	75	-
Costs of providing training	6,544	3,893
Subscriptions	615	587
Independent examination fees	665	680
Payroll fees	149	235
Research & consultancy	600	6,240
Regulatory costs	218	191
Computer associated costs	467	765
Evaluation fees	-	1,430
Database development	-	144
Bank Charges	69	54
Sundries	20	107
PPE	633	-
	<hr/>	<hr/>
<b>Total expenditure</b>	<b>76,299</b>	<b>83,054</b>
	<hr/>	<hr/>

**5. Trustees**

None of the trustees (or any persons connected with them) received any remuneration or reimbursed costs during the year (2020: none).

We can confirm that there are no related party transactions that require disclosure in the accounts (2020: none).

# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### 6. Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management and administration	1	1
Charitable activities	1	1
	<u>2</u>	<u>2</u>
<b>Employment costs</b>		
	2021 £	2020 £
Wages and salaries	50,606	48,767
Social security costs	4,150	4,859
Other pension costs	2,721	3,587
	<u>57,477</u>	<u>57,213</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

	2021 £	2020 £
Other creditors	4,720	1,149
Accruals	685	680
	<u>5,405</u>	<u>1,829</u>

### 8. Pension and other post-retirement benefit commitments

#### Defined contribution

	2021 £	2020 £
Contributions payable by the company for the year	<u>2,721</u>	<u>3,587</u>

# PAY & EMPLOYMENT RIGHTS SERVICE (YORKSHIRE) LTD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### 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 2020 £	Movement in funds		Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	
Kirklees Council	16,008	-	(16,008)	-
Groundworks UK	2,646	38,241	(40,887)	-
	<u>18,654</u>	<u>38,241</u>	<u>(56,895)</u>	<u>-</u>

#### Kirklees Council

This is funding for the PERS Home Working Project which was launched in September 2019. The overall aim of the project is to support individuals in developing skills to work from home by supporting them to overcome poor health and wellbeing outcomes, poverty and hardship by setting up a home based business. The project targeted the most disadvantaged areas of Dewsbury.

#### Groundworks UK

Funding for a small home working project funded by ESF supporting 20 individuals who are unemployed into self-employment and training.

### 10. 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 2020 £	Movement in funds		Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	
Strict Liability Cover	40,000	-	-	40,000
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

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

	2021 £	2020 £
Net movement in funds	482	(16,014)
Interest receivable	(40)	(146)
Increase in creditors	3,576	1,017
	<u>4,018</u>	<u>(15,143)</u>
<b>Net cash used in operating activities</b>	<b>4,018</b>	<b>(15,143)</b>