

Company registered number 2279105
Registered charity number 1113448

**Greater Manchester Pay and Employment
Rights Advice Service**

Financial Statements

for the year ended 31st March 2008

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**Greater Manchester Pay and Employment
Rights Advice Service**

Report of the Management Committee for the year ended 31st March 2008

The Management Committee presents its report and audited financial statements for the year ended 31st March 2008

Reference and Administrative Information

Charity name	Greater Manchester Pay and Employment Rights Advice Service
Charity Registration Number	1113448
Company Registration Number	2279105
Registered Office	4 th Floor Swan Buildings 20 Swan Street Manchester M4 5JW

Management Committee

David Neary		Paul Mittler
Gerry White		Susan Kelly (resigned 11 th Mar 2008)
Kevin Morley		Alan Manning
Angela Brierley	(resigned 11 th Mar 2008)	Michael Wilson
Cllr David Lancaster	(appointed 5 th Jun 2007)	

Company Secretary

Cathy Gallagher (from 29th May 2007)

Principal staff

Cathy Gallagher	(appointed 29 th May 2007)	Lesley Hunter
Bernadette Turner	(appointed 9 th Oct 2007)	Katie Brotherston
Julie White	(appointed 22 nd Oct 2007)	Allison Foreman
Ruth Seneviratne	(resigned 31 st Aug 2007)	

Auditors

Slade & Cooper Limited
6 Mount Street
Manchester M2 5NS

Bankers

Unity Trust Bank plc
4 The Square
111 Broad Street
Birmingham B15 1AR

Greater Manchester Pay and Employment Rights Advice Service

Report of the Management Committee for the year ended 31st March 2008

Structure, governance and management

Greater Manchester Pay and Employment Rights Advice Service is a company limited by guarantee (company registration number 2279105) and a registered charity (1113448)

Greater Manchester Pay and Employment Rights Advice Service is a membership organisation. Members elect a volunteer management committee at the Annual General Meeting. The Committee meets bi-monthly and specific responsibilities are allocated to sub-committees where appropriate.

Governing document

Greater Manchester Pay and Employment Rights Advice Service is governed by a constitution made up of memorandum and articles that was most recently revised in 2005 and adopted on 22 September 2005.

Recruitment and appointment of trustees

Two trustees, Susan Kelly and Angela Brierley, resigned on 11 March 2008. This was due to the increase of workload within their organisation, when it re-structured and they were unable to continue their work as trustees.

The recruitment and appointment of trustees is an area that the management committee wants to develop in order to strengthen the number, experience and range of perspectives of the management committee.

Induction and training of trustees

Trustees receive an Induction Pack that includes a briefing for new members and a Charities Commission booklet explaining the duties and role of a trustee. They also receive the Management Committee National Occupational Standards handbook along with relevant material about the operation and organisation of GMPERAS.

The trustees plan to hold a management and development day in early Summer 2008 as part of the development of the business plan.

Organisational structure

There are six members of staff. These are a co-ordinator, two employment rights advice workers, a research worker, a project worker and a finance and administration worker. The voluntary management committee that meets on a bi-monthly basis oversees the work of the organisation.

Risk management

The management committee adopted a Financial and Accounting Procedures policy in November 2006 that contains a financial risk assessment of the organisation. The Development Plan for the organisation was adopted in September 2006. This update recognized the evolving area of short-term project funding and its management (see Strategies). The organisation is developing a business plan to support the Development plan, for Autumn 2008.

**Greater Manchester Pay and Employment
Rights Advice Service**

Report of the Management Committee for the year ended 31st March 2008

The management committee considers the risks facing the organization at its regular meetings with the coordinator and other members of staff as appropriate. It makes decisions based on that discussion and the Development Plan. The greatest risk to the operation of GMPERAS is the continuation of core funding from AGMA without which it is difficult to envisage how the organisation could continue to operate. The organisation has completed a comprehensive three-year review with AGMA and has successfully secured continued funding for 2008 – 2011, subject to the regular annual review.

Related parties

There are no related organisations.

Councillor David Lancaster is a director and trustee of the company and is also a member of AGMA, and of the AGMA Statutory Functions Committee, which is the principal funder of our organisation.

Objectives and activities

Objects

The objects for which the Company is formed are for the benefit of the public in Greater Manchester by associating together local authorities, voluntary organisations, and other organisations in a common effort to relieve poverty by

- 1 advancing the public's education and awareness of the scale of low pay and related problems and the ways it may be tackled,
- 2 providing information and specialist legal advice for individual low paid workers and their representatives, and
- 3 conducting research into the scale, cause and effects of low pay and to disseminate the results

Objectives of the organisation this year

- 1 To provide advice and information on employment rights to low paid people and to other agencies including employers
- 2 To increase the effectiveness of other advice agencies through the provision of specialist employment advice and training
- 3 To influence the thinking and practice of local and national policy-makers on employment rights issues through the gathering and dissemination of relevant research
- 4 To identify community needs and gaps in services in relation to employment rights and, where appropriate, initiate action to address those needs and gaps
- 5 To increase the effectiveness of both ourselves and other agencies through purposeful partnership working

**Greater Manchester Pay and Employment
Rights Advice Service**

Report of the Management Committee for the year ended 31st March 2008

Strategies

We have a Development Plan which aims to reduce our reliance on AGMA funding by generating income from other sources, notably one-off financing of our products (specialist factsheets and booklets, training courses) and funding fixed-term project work. Our key aims and strategies are outlined below

- Our priority is to secure additional funding to reduce our reliance on AGMA as a single source of funding from 100% to 60%
- We aim to do this through securing new income that is generated from applications to fund new project developments and through promoting our services to other agencies
- We give priority to developing links with partner organisations to work together with similar client groups. New projects are developed in close partnership to these organisations and their priorities
- We have built successful partnerships, which we hope will result in new ways of working with others that will maximise the experience and expertise of our organisation

Use of volunteers

The Directors / Trustees are all voluntary members. GMPERAS does not use any other volunteers in its activities

Summary of main activities to implement our objectives and strategies

- Providing free authoritative telephone advice and support via regular sessions to workers in Greater Manchester on employment rights and allied issues. We provide the only telephone advice service on employment rights in the sub-region and hold the CLS Quality Mark for General Help with Casework
- Providing individual and organisations with a range of relevant material on employment rights, via factsheets, leaflets and other written information specific to their problem
- Providing priority assistance to enquirers who are unable to get representation, to help them to stay in work
- Developing and implementing the first 6 months of a 3-year project which provides advice and support to women suffering domestic abuse and developing policies with employers and local authorities (see Achievements below)
- Developing partnership work with specific projects with local and regional organisation including GMCVO, Manchester Advice, Oxfam UK poverty programme, Law Centres Network, Migrant Workers North West, and Manchester women's Domestic Violence Helpline
- Providing a second tier advice service to advice agencies in Greater Manchester and distributing publicity materials to community organisations

**Greater Manchester Pay and Employment
Rights Advice Service**

Report of the Management Committee for the year ended 31st March 2008

- Encouraging good practice amongst small employers, voluntary organisations and others
- Promoting awareness of employment rights through the production and distribution of factsheets, the use of the media and information stalls in each of the ten districts
- Campaigning for improvement and change by development of submissions on new employment legislation and practice, within our areas of expertise
- Conducting research into the Greater Manchester labour market and publishing results

Achievements and performance

GMPERAS has a service level agreement with AGMA, which is rigorously monitored by the management committee

In the current year we continued to develop our organisation and our work to ensure a high quality service and to expand and to develop new services. We attracted funding to diversify our services and have increased our links with other organisations to form effective new partnerships to deliver services. We have met key development plan performance indicators and have fulfilled our funders' trust in us.

We attracted finance and fees of £ 5,900 that included one-off fees for services ranging from updated information cards for young people and to training of support workers with Connexions partnerships.

Financial review

Principal funding sources

The major funding for GMPERAS is funding under Section 48 by the Association of Greater Manchester Authorities (AGMA), which provides an annual grant of £138,100.

These Accounts include income from other sources, which is not recurring, and it is an integral part of the development plan for GMPERAS to continue to seek additional funding sources.

Reserves policy

GMPERAS has a reserves policy that is intended to maintain the operation of the organization for 4-6 months in the event of core funding from AGMA ceasing entirely.

At March 31st 2008 the level of reserves was £79,371 that is on target as the level of resource that would be necessary to maintain the operation for 4 months and to meet all associated costs of winding up the organisation.

It is below the resources needed to maintain the operation for 6 months. Whilst it would be desirable to increase the level of reserves, the management has decided to keep this level for this year as it does not envisage the complete withdrawal of AGMA funding in the period (see Risk Assessment above).

**Greater Manchester Pay and Employment
Rights Advice Service**

Report of the Management Committee for the year ended 31st March 2008

Plans for future periods

Whilst the management committee had to set a deficit budget at the beginning of the year, the shortfall was made up and these accounts show a surplus due to income generated during the course of the year and by underspend on salaries during the time that a post was vacant and under recruitment

We have set a balanced budget for the next fiscal year

The income and expenditure of the organisation is closely monitored against budget projection during the course of the financial year and appropriate decisions would be taken if income generation fell considerably short of targets

The trustees on the management committee are of the view that GMPERAS continues to be a viable and going concern

**Greater Manchester Pay and Employment
Rights Advice Service**

Report of the Management Committee for the year ended 31st March 2008

Statement of Management Committee responsibilities

Company Law requires the Management Committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing the accounts the Management Committee are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with company law, as the company's directors, each of the Management Committee certify that

- so far as they are aware, there is no relevant information of which the auditors are unaware,
- as directors of the company they have taken all necessary steps to be aware of information which would be relevant for audit purposes and have communicated them to the auditors

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2008 was 7.

Auditors

Slade & Cooper Limited were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Management Committee and signed on its behalf by



Kevin Morley

3/6/08

Date

Independent Auditor's Report
To the members of
Greater Manchester Pay and Employment
Rights Advice Service
for the year ended 31 March 2008

We have audited the financial statements of Greater Manchester Pay and Employment Rights Advice Service for the year ended 31 March 2008, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein, the historical cost convention, and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005).

This report is made solely to the charitable company's members as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of management committee and auditors

As described in the Statement of Management Committee Responsibilities the charitable company's management committee (who are also the directors of Greater Manchester Pay and Employment Rights Advice Service) are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Management Committees' Report is consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Management Committees' remuneration and other transactions is not disclosed.

We read other information contained in the Management Committee's Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information beyond that referred to in this paragraph.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Management Committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31 March 2008 and of its incoming resources and application of resources for the year then ended, and
- The financial statements have been properly prepared in accordance with the Companies Act 1985
- The information given in the directors' report is consistent with the financial statements

Slade & Cooper Ltd

Slade & Cooper Limited
Registered Auditors
6 Mount Street
Manchester M2 5NS

6.6.08

Greater Manchester Pay and Employment Rights Advice Service Limited
Statement of Financial Activities
for the period ended 31 March 2008

	Note	Unrestricted funds £	Restricted funds £	2008 £	2007 £
Incoming resources	2				
Donations		13	-	13	34
Grants		138,100	33,486	171,586	149,618
Fees and other income		3,404	-	3,404	10,313
Bank interest		2,562	-	2,562	2,244
Total incoming resources		144,079	33,486	177,565	162,209
Resources expended					
Salaries	5	100,622	12,704	113,326	108,073
Project costs	13	688	6,112	6,800	3,870
Printing and publications		4,151	245	4,396	10,556
Recruitment and training		1,290	1,196	2,486	3,289
Premises		14,305	-	14,305	13,164
Administration		5,404	2,511	7,915	15,829
Insurance		1,154	-	1,154	1,116
Audit and accountancy		2,919	-	2,919	2,585
Depreciation		2,730	-	2,730	2,812
Total resources expended		133,263	22,768	156,031	161,294
Net incoming/(outgoing) resources for the year	3	10,816	10,718	21,534	915
Transfer between funds		-	-	-	-
Net movement in funds		10,816	10,718	21,534	915
Funds at 31 March 2007		57,837	-	57,837	56,922
Funds at 31 March 2008		£ 68,653	£ 10,718	£ 79,371	£ 57,837

All of the charity's operations are classed as continuing

Movements on reserves and all recognised surpluses or deficits are shown above

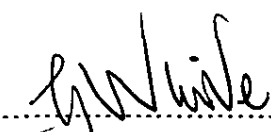
Greater Manchester Pay and Employment Rights Advice Service Limited


**Balance Sheet
as at 31 March 2008**

	Note	2008	2007
		£	£
Fixed assets			
Tangible assets	7	2,793	5,523
Current assets			
Debtors	8	1,635	9,598
Cash at bank and in hand		90,222	94,943
		<u>91,857</u>	<u>104,541</u>
Creditors amounts falling due in less than one year	9	(12,913)	(45,448)
		<u></u>	<u></u>
Net current assets		78,944	59,093
		<u></u>	<u></u>
Total assets less current liabilities		81,737	64,616
		<u></u>	<u></u>
Creditors amounts falling due in more than one year	10	(2,366)	(6,779)
		<u></u>	<u></u>
Net assets		<u>£ 79,371</u>	<u>£ 57,837</u>
Reserves			
Unrestricted funds		68,653	57,837
Restricted funds	11	10,718	-
		<u>£ 79,371</u>	<u>£ 57,837</u>

The financial statements have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies, and the Financial Reporting Standard for Smaller Entities (effective January 2007)

Approved by the Management Committee and signed on their behalf by


.....
Gerry White


.....
Kevin Morley (acting chair)

31/06/08
.....
Date

Greater Manchester Pay and Employment Rights Advice Service Limited

Notes to the accounts for the period ended 31 March 2008

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the year, and in the preceding year.

a Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 1985 and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005), and the Financial Reporting Standard for Smaller Entities (effective January 2007).

b Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

d Resources expended

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

Greater Manchester Pay and Employment Rights Advice Service Limited

Notes to the accounts for the period ended 31 March 2008 (continued)

e Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remains with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due

f Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows

Asset Category	Annual rate
Fixtures, fittings and equipment	20%
Finance leased equipment	20%

g Assets held under finance leases

Assets acquired under leases, where the company bears most of the risks and rewards of ownership, are accounted for as finance leases. The asset is included at cost in fixed assets and depreciated over the useful economic life of the asset, or the minimum lease term, whichever is the shorter. The total liability under the lease at the balance sheet date, net of finance charges allocated to future periods, is included in creditors. Finance charges are allocated so as to give a constant rate of return, using the sum-of-digits method.

h Cash flow statement

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from preparing a Cash Flow Statement on the grounds that it is a small entity.

Greater Manchester Pay and Employment Rights Advice Service Limited

Notes to the accounts for the period ended 31 March 2008 (continued)

2 Incoming resources

	Unrestricted £	Restricted £	Total 2008 £	Total 2007 £
Grants				
Association of Greater Manchester Authorities s 48 Grant Scheme	138,100	-	138,100	138,100
Lottery - Reaching Communities	-	33,486	33,486	-
GMCVO project grant	-	-	-	2,568
Oxfam	-	-	-	4,500
Awards for All	-	-	-	4,450
	<u>138,100</u>	<u>33,486</u>	<u>171,586</u>	<u>149,618</u>
Donations	<u>13</u>	<u>-</u>	<u>13</u>	<u>34</u>
Fees and other income				
Sales and sundry income	3,122	-	3,122	9,851
Membership subscriptions	282	-	282	462
	<u>3,404</u>	<u>-</u>	<u>3,404</u>	<u>10,313</u>
Bank interest	<u>2,562</u>	<u>-</u>	<u>2,562</u>	<u>2,244</u>
Total incoming resources	<u>£ 144,079</u>	<u>£ 33,486</u>	<u>£ 177,565</u>	<u>£ 162,209</u>

3 Net incoming/(outgoing) resources

This is stated after charging/(crediting) the following

	2008 £	2007 £
Auditor's remuneration	3,548	3,227
Depreciation	2,730	2,812
Loss/(profit) on disposal of fixed assets	-	154
	<u></u>	<u></u>
Auditor's remuneration comprised		
Audit	1,392	1,175
Accountancy	1,527	1,410
Payroll and other	629	642
	<u>£ 3,548</u>	<u>£ 3,227</u>

Greater Manchester Pay and Employment Rights Advice Service Limited

Notes to the accounts for the period ended 31 March 2008 (continued)

4 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

5 Staff costs

Staff costs during the year were as follows

	2008 £	2007 £
Wages and salaries	102,322	95,707
Social security costs	8,462	9,132
Seconded worker	2,009	3,234
Pensions	553	-
	<hr/>	<hr/>
	£ 112,793	£ 108,073
	<hr/>	<hr/>

The average number of employees during the year (full-time equivalents) was as follows

Coordinator	0.9	1
Administration	1.0	1
Project workers	2.6	1.9
Development workers	0.7	0.7
	<hr/>	<hr/>
Total	5.2	4.6
	<hr/>	<hr/>

The number of employees earning over £60,000 per annum excluding pension contributions was nil (2007 nil)

6 Trustees' remuneration and expenses

Neither the trustees nor any persons connected with them received any remuneration during the year.

Three trustees received travel and subsistence expenses during the year of £57 (2007 £105).

Greater Manchester Pay and Employment Rights Advice Service Limited

**Notes to the accounts
for the period ended 31 March 2008 (continued)**

7 Fixed assets tangible assets

	Equipment & fixtures & fittings £	Equipment (finance lease) £	Total £
Cost brought forward 01 April 2007	7,615	7,467	15,082
Cost carried forward 31 March 2008	£ 7,615	£ 7,467	£ 15,082
Depreciation brought forward 01 April 2007	5,079	4,480	9,559
Charge for the year	1,236	1,494	2,730
Depreciation carried forward 31 March 2008	£ 6,315	£ 5,974	£ 12,289
Net book value at 31 March 2008	£ 1,300	£ 1,493	£ 2,793
<i>Net book value at 31 March 2007</i>	<i>£ 2,536</i>	<i>£ 2,987</i>	<i>£ 5,523</i>

8 Debtors

	2008 £	2007 £
Fees receivable	763	25
Grants receivable	-	4,500
Prepayments and other debtors	872	5,073
	£ 1,635	£ 9,598

9 Creditors amounts falling due in less than one year

	2008 £	2007 £
Creditors & accruals	8,500	6,937
Deferred grant income	-	34,525
Finance lease liabilities	4,413	3,986
	£ 12,913	£ 45,448

Greater Manchester Pay and Employment Rights Advice Service Limited

**Notes to the accounts
for the period ended 31 March 2008 (continued)**

10 Creditors. amounts falling due in more than one year

	2008 £	2007 £
Finance lease liabilities	2,366	6,779
	<u>2,366</u>	<u>6,779</u>

11 Restricted funds

	As at 01 April 2007 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 March 2008 £
Employment Support (DA)	-	33,486	(22,768)	-	10,718
	<u>£ -</u>	<u>£ 33,486</u>	<u>£ (22,768)</u>	<u>£ -</u>	<u>£ 10,718</u>

Restricted funds represent monies to be used for the following specific purposes

Lottery - Reaching communities

Providing -

- specialist telephone advice and support to women in the Greater Manchester area who experience domestic abuse to help them stay at work
- project work with employer organisations to make them aware of the service, to develop policies for women who are in work which provide a flexible and positive approach to those who are affected by domestic violence

Restricted project cost includes notional charge for time spent on the project by the Manager and Administrator at the rate of 3 - 4 hours per week

12 Analysis of net assets between funds

Fund balances at 31 March 2008 are represented by	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,793	-	2,793
Current assets	80,410	11,447	91,857
Creditors amounts falling due in less than one year	(12,184)	(729)	(12,913)
Creditors amounts falling due in more than one year	(2,366)	-	(2,366)
	<u>£ 68,653</u>	<u>£ 10,718</u>	<u>£ 79,371</u>

Greater Manchester Pay and Employment Rights Advice Service Limited

**Notes to the accounts
for the period ended 31 March 2008 (continued)**

13 Related party transactions

Councillor David Lancaster is a director and trustee of the charity, and is also a member of AGMA, and of its Statutory Functions Committee, and as such has significant influence over AGMA grants to the charity, its principal source of funding. Grants from AGMA are set out in note 2. There are no other transactions with related parties.