

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

**Financial Statements**

**for the year ended 31st March 2010**

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## Report of the Management Committee for the year ended 31<sup>st</sup> March 2010

## Reference and Administrative Information

**Registered Office** 4<sup>th</sup> Floor Swan Buildings  
20 Swan Street  
Manchester  
M4 5JW

Gerry White	Vice Chair to November 2009, Chair from November 2009
Alan Manning	Vice chair from November 2009
Paul Mittler	
Kevin Morley	Resigned November 2009
Michael Wilson	
Cllr David Lancaster	
Colin Prout	

**Senior Management team**  
Lesley Hunter  
Allison Foreman

Organisational Co-ordinator  
Development Co-ordinator

**Slade & Cooper Limited**  
6 Mount Street  
Manchester  
M2 5NS

Unity Trust Bank plc  
9 Brindley Place  
Birmingham  
B1 2HB

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

### **Report of the Management Committee for the year ended 31<sup>st</sup> March 2010**

#### **Structure, governance and management**

##### **Governing document**

Greater Manchester Pay and Employment Rights Advice Service is governed by a constitution made up of a memorandum and articles most recently revised and adopted on 22 September 2005. GMPERAS is a membership organisation, and members elect a volunteer management committee at the Annual General Meeting held every November. The members of the Management Committee are also directors of the company under company law, and trustees under charity law. The company is limited by guarantee and all members are required to contribute a sum not exceeding £1 in the event of winding up.

The Committee meets bi-monthly. Specific responsibilities are allocated to sub-committees where appropriate, for example the personnel sub-group meets when necessary to discuss staffing issues or to carry out recruitment, and reports back to the full Committee.

##### **Recruitment and appointment of Management Committee members**

Under the requirements of the memorandum and articles of association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next annual general meeting. At the AGM held in November 2009, Mr G White retired by rotation and was re-elected.

Management Committee members are generally interested in issues around low pay and social exclusion. Current members represent the Northwest TUC, Manchester Trades Council, a regional disability rights group, a local law centre and the academic field of social policy. Other members have a personal interest in low pay and social exclusion. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses claimed from the charity are set out in note 7 to the accounts.

##### **Induction and training**

Potential new Committee members are invited to the charity's premises to meet with the Chair of the committee and the organizational coordinator for an introduction to the work of the organization, its governing documents, its current funding structure and the main requirements of those funders. Relevant reading material such as The Essential Trustee is provided in an induction pack. Following this introduction, s/he is invited to the next Committee meeting as an observer and, all being well, elected at the next AGM.

##### **Organisational structure**

The Management Committee meets bi-monthly and is responsible for the strategic direction of the charity. Operational management responsibility is currently devolved to the two coordinators of the charity. The development coordinator is responsible for project design, fundraising and project management, whilst the organisational coordinator is responsible for the charity's core services and its overall management.

##### **Risk management**

The Management Committee has conducted a review of the major risks to which the charity is exposed and, where appropriate, procedures have been established to mitigate those risks. Core funding is currently secure to March 2011, and we await the outcome of our yearly application to AGMA for funding 2011 – 2012. Internal risks are managed by financial procedures and controls, and by procedures such as health and safety and confidentiality. Continuing Community Legal Services accreditation, which depends on regular quality audits, ensures quality in all operational aspects of the charity's work.

##### **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.

##### **Aims and objectives**

Our purposes as set out in the objects contained in the company's memorandum of association are for the benefit of the public in Greater Manchester. By associating together local authorities, voluntary organisations and other relevant organisations in a common effort we aim to relieve poverty by

- Providing information and specialist legal advice to individual low paid workers and their representatives,
- Conducting research into the scale, cause and effects of low pay and disseminating the results,
- Advancing the public's education and awareness of low pay and related problems and the ways it may be tackled.

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

### **Report of the Management Committee for the year ended 31<sup>st</sup> March 2010**

#### **Ensuring our work delivers our aims**

We review our aims and objectives every three years when revising our strategic plan. The review looks at what we have achieved and the outcomes of our work since the last review, examining the success of each key activity and the benefits they have brought to the people we are set up to help. The review also helps us ensure that our activities remain focused on our aims and objectives. We refer to the Charities Commission guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **The focus of our work**

Our main objectives for the year continued to be the provision of employment rights information and advice to vulnerable workers across Greater Manchester, and the conducting and dissemination of research into issues that affect our client group, the working poor. The strategies that we used to meet these objectives included:

- provision of a telephone advice service,
- production of a comprehensive range of employment rights information leaflets in plain English also available on our website,
- provision of second-tier specialist advice to other general advice agencies,
- provision of training on employment rights to other advice organisations,
- development of specialised projects to address the needs of particularly disadvantaged groups. At present we run two such projects: the DAWES (Domestic Abuse – Women's Employment Support) project which is fully-funded by the Big Lottery Fund to September 2010, and MWERAS, the Migrant Workers' Employment Rights Advice Service which is funded by the Tudor Trust and the Allen Lane Foundation to September 2011. The work of these projects is described in more detail below.

#### **How our activities deliver public benefit**

The Trustees have had due regard to guidance published by the Charity Commission on public benefit. All our activities focus on the provision of free employment rights information, advice and support to low paid and vulnerable workers across Greater Manchester, and are undertaken to further our charitable purposes for the public benefit.

#### **Who benefits from our services?**

Our core advice service users work in low paid, insecure work in workplaces that are not unionised, for example in cleaning, catering, security work, hairdressing, and shop work. These workers are vulnerable to exploitation by unscrupulous employers and are often denied basic statutory employment rights such as the right to 5.6 weeks' paid holiday per year, the right to written terms and conditions of employment and the right to be paid the minimum wage. The focus of our work is to help our clients assert their rights at work in a way that minimises conflict with their employers and maintains the employment relationship.

Our DAWES project was established to advise and support women experiencing problems in work because of domestic abuse. DAWES clients have a common set of problems at work, related to high levels of sickness absence and absenteeism in general. Related to these issues is reluctance to disclose to the employer the reasons for the absenteeism. The work of the DAWES project is to help clients disclose their domestic situation to the employer, and to advise and advocate for them when under threat of disciplinary action or dismissal. The project also works with employers to raise awareness of domestic abuse as a workplace issue that women should be supported with rather than penalised for. We are currently awaiting the outcome of funding applications to continue, develop and expand the work of the DAWES project beyond September 2010.

Our MWERAS project clients are migrant workers with employment problems. Again, this client group has its own particular set of problems which include non-payment or under-payment of wages and discrimination at work. Unfortunately it is common for unscrupulous employers to rely on the language barrier to exploit migrant workers, and it is also common for migrant workers to be treated differently to other workers in the workplace. The focus of our work here is to pursue wages claims on behalf of clients, and to refer to other agencies which specialise in discrimination law where necessary. Again, we hope to continue, develop and expand the work of MWERAS beyond September 2011.

#### **Financial review**

##### **Principal funding sources**

Our main funder, the Association of Greater Manchester Authorities, continues to fund our core work by an annual grant linked to satisfactory performance under a service level agreement. In addition to this grant and our project funding from

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

### **Report of the Management Committee for the year ended 31<sup>st</sup> March 2010**

sources referred to earlier, in the year under review we were successful in an application to the Targeted Support Fund made available to advice organisations by the government's Office of the Third Sector for short-term capacity-building to meet the increased demand for advice in the recession

#### **Future plans**

Subject to satisfactory funding arrangements, we plan to continue the work of the organisation in much the same way as described. The model of core-funded services supplemented by separately-funded projects to address the needs of particularly disadvantaged groups within the workforce fits well with our aims and objectives.

#### **Reserves policy**

The Management Committee reviews the reserves policy every year and is committed to holding unrestricted reserves to enable 3 - 6 months activity plus winding-up costs, currently £74,885 - £128,530. Current reserves are £110,069, £17,000 of which represent an underspend from 2009 – 2010 which has been reallocated to be spent in 2010 – 2011, leaving actual reserves of £93,069. This amount would cover 4 months' activity and winding-up costs.

#### **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 31<sup>st</sup> March 2010 was 7.

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

**Report of the Management Committee  
for the year ended 31<sup>st</sup> March 2010**

**Statement of Management Committee responsibilities**

The Management Committee is responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and regulations

Company law requires the Management Committee to prepare financial statements for each financial year. Under that law the Management Committee has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Management Committee must not approve the financial statements unless they are satisfied that they 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 these financial statements the Management Committee is required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose 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 2006. 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.

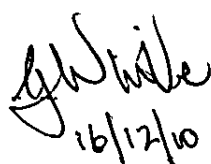
The Management Committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**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 provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Management Committee and signed on its behalf by



16/12/10

Gerry White (Chair)

Date

**Independent Auditor's Report**  
**To the members of Greater Manchester Pay and Employment Rights Advice Service**  
**for the year ended 31<sup>st</sup> March 2010**

We have audited the financial statements of Greater Manchester Pay and Employment Rights Advice Service for the year ended 31 March 2010, 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 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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**

The responsibilities of the management committee (who are also the directors of the company for the purposes of company law) for preparing the Management Committee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Management Committee's responsibilities.

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, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Management Committee's Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosure of trustees' remuneration specified by law are not made.

We read the Management Committee's Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

**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 considered 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.

## Independent Auditor's Report (continued)

### Opinion

In our opinion

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 March 2010, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the Management Committee's Annual Report is consistent with the financial statements

### Emphasis of matter – Going concern

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in note 1b to the financial statements concerning the charity's ability to continue as a going concern. The charity's principal funder is reviewing its funding arrangements, and can give no definite confirmation of funding beyond June 2011. This fact, as explained in note 1b to the financial statements, gives rise to a material uncertainty which may cast significant doubt about the charity's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

James Gore-Langton FCCA DChA

Senior Statutory Auditor

*for and on behalf of*

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

Date



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

**Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2010**

	Note	Unrestricted funds £	Restricted funds £	2010 £	2009 £
<b>Incoming resources</b>	2				
Donations		778	-	778	28
Grants		161,600	89,912	251,512	217,586
Fees and other income		1,153	-	1,153	1,552
Bank interest		205	-	205	2,224
<b>Total incoming resources</b>		<b>163,736</b>	<b>89,912</b>	<b>253,648</b>	<b>221,390</b>
<b>Resources expended</b>					
Charitable activities	3	116,434	94,705	211,139	195,648
Governance costs		3,447	-	3,447	3,075
<b>Total resources expended</b>		<b>119,881</b>	<b>94,705</b>	<b>214,586</b>	<b>198,723</b>
<b>Net incoming/(outgoing) resources for the year</b>	5	<b>43,855</b>	<b>(4,793)</b>	<b>39,062</b>	<b>22,667</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<b>43,855</b>	<b>(4,793)</b>	<b>39,062</b>	<b>22,667</b>
Funds at 31 March 2009		66,214	35,824	102,038	79,371
<b>Funds at 31 March 2010</b>		<b>£ 110,069</b>	<b>£ 31,031</b>	<b>£ 141,100</b>	<b>£ 102,038</b>

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**  
**Company no. 2279105**

**Balance Sheet**  
**as at 31 March 2010**

	Note	2010	2009
		£	£
<b>Fixed assets</b>			
Tangible assets	8	-	650
<b>Current assets</b>			
Debtors	9	5,528	7,597
Cash at bank and in hand		155,471	114,600
		<u>160,999</u>	<u>122,197</u>
<b>Creditors' amounts falling due in less than one year</b>	10	(19,899)	(20,809)
		<u>141,100</u>	<u>101,388</u>
<b>Net current assets</b>			
		<u>£ 141,100</u>	<u>£ 102,038</u>
<b>Total assets less current liabilities</b>		<u>£ 141,100</u>	<u>£ 102,038</u>
<b>Reserves</b>			
Unrestricted funds		110,069	66,214
Restricted funds	12	31,031	35,824
		<u>£ 141,100</u>	<u>£ 102,038</u>

The financial statements have been prepared in accordance with the provisions available to companies subject to the small companies regime of the Companies Act 2006

Approved by the Management Committee and signed on their behalf by

  
Gerry White

  
Alan Manning

Date 16 12 10

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

## **Notes to the accounts for the year ended 31 March 2010**

### **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 2006, the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005), and the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### **b Going concern**

- The charity receives a significant proportion of its income as an annual grant from the Association of Greater Manchester Authorities (AGMA). AGMA has given notice that all organisations receiving funds are to be reviewed by February 2011, and that no funding can be confirmed beyond June 2011 until the review has been carried out. The results of the review will be known by the end of February 2011.
- Based on informal indications from AGMA, the charity's trustees consider that although there is likely to be a reduction in the AGMA grant from June 2011, this is unlikely to be so large as to prevent the charity from continuing operations into the foreseeable future.
- The trustees therefore consider it appropriate to prepare the accounts on the going concern basis.

#### **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 subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The restricted funds shown on the accounts represent the unspent balance of restricted grants as at the balance sheet date.

#### **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 year ended 31 March 2010 (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**

- Fixed assets are stated at cost less accumulated depreciation. Individual items costing less than £1,000 are not capitalised
- 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%

### **g 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 year ended 31 March 2010 (continued)**

**2 Incoming resources**

	Unrestricted £	Restricted £	Total 2010 £	<i>Total 2009 £</i>
<b>Grants</b>				
Association of Greater Manchester Authorities s 48 Grant Scheme	141,600	-	141,600	<i>138,100</i>
The Big Lottery - Reaching Communities	-	46,912	46,912	<i>35,486</i>
Tudor Trust	-	40,000	40,000	<i>40,000</i>
Allen Lane Foundation	-	3,000	3,000	<i>4,000</i>
Community Foundation - in partnership with Targeted Support Fund	20,000	-	20,000	<i>-</i>
	<hr/> 161,600	<hr/> 89,912	<hr/> 251,512	<hr/> <i>217,586</i>
<b>Donations</b>	<hr/> 778	<hr/> -	<hr/> 778	<hr/> <i>28</i>
<b>Fees and other income</b>				
Sales and sundry income	852	-	852	<i>1,211</i>
Membership subscriptions	301	-	301	<i>341</i>
	<hr/> 1,153	<hr/> -	<hr/> 1,153	<hr/> <i>1,552</i>
<b>Bank interest</b>	<hr/> 205	<hr/> -	<hr/> 205	<hr/> <i>2,224</i>
<b>Total incoming resources</b>	<hr/> <hr/> £ 163,736	<hr/> <hr/> £ 89,912	<hr/> <hr/> £ 253,648	<hr/> <hr/> <i>£ 221,390</i>

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

**Notes to the accounts  
for the year ended 31 March 2010 (continued)**

**3 Resources expended**

	CORE SERVICES Advice & Research £	DAWES (Domestic Abuse women's employment support) £	MIGRANT WORKERS Advice Service £	Governance £	Total 2010 £	Total 2009 £
Staff costs	97,266	26,811	26,291	-	150,368	131,837
Premises costs	10,541	2,274	2,274	-	15,089	16,133
Administrative costs	-	10,283	7,615	3,447	21,345	31,927
Project costs	7,978	12,958	6,198	-	27,134	16,683
Depreciation	650	-	-	-	650	2,143
<b>Total resources expended</b>	<b>£ 116,435</b>	<b>£ 52,326</b>	<b>£ 42,378</b>	<b>£ 3,447</b>	<b>£ 214,586</b>	<b>£ 198,723</b>
<b>Total resources expended 2009</b>	<b>£ 140,803</b>	<b>£ 34,051</b>	<b>£ 20,794</b>	<b>£ 3,075</b>	<b>£ 198,723</b>	

# Greater Manchester Pay and Employment Rights Advice Service Limited

## Notes to the accounts for the year ended 31 March 2010 (continued)

### 4 Corporation tax

The charity is exempt from tax on income and gains falling within S505 of the Income & Corporation Taxes Act 1988 (ICTA 1998) or S256 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 Net incoming/(outgoing) resources

This is stated after charging/(crediting) the following

	2010 £	2009 £
Auditor's remuneration	4,111	4,279
Depreciation	650	2,143
	<hr/>	<hr/>
Auditor's remuneration comprised		
Audit	1,704	1,575
Accountancy	1,410	1,323
Payroll	997	1,381
	<hr/>	<hr/>
	£ 4,111	£ 4,279
	<hr/>	<hr/>

### 6 Staff costs

Staff costs during the year were as follows

	2010 £	2009 £
Wages and salaries	143,062	124,532
Social security costs	4,597	7,366
Pension costs	2,708	(61)
	<hr/>	<hr/>
	£ 150,367	£ 131,837
	<hr/>	<hr/>

The average number of employees during the year calculated on the basis of full-time equivalents was as follows

Coordinator	14	10
Administration	10	10
Project workers	20	30
Research worker	13	07
Advisers	07	00
	<hr/>	<hr/>
Total	64	57
	<hr/>	<hr/>

The number of employees earning over £60,000 per annum excluding pension contributions was nil (2009 nil)

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

**Notes to the accounts  
for the year ended 31 March 2010 (continued)**

**7 Trustees' remuneration and expenses**

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

Two (2009 two) trustees received travel and subsistence expenses during the year of £69 (2009 £73)

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2009 nil)

**8 Fixed assets: tangible assets**

	Equipment & fixtures & fittings £	Equipment (finance lease) £	Total £
Cost brought forward 01 April 2009	5,667	7,467	13,134
Disposals	(137)	(7,467)	(7,604)
	<hr/>	<hr/>	<hr/>
Cost carried forward 31 March 2010	£ 5,530	£ -	£ 5,530
	<hr/>	<hr/>	<hr/>
Depreciation brought forward 01 April 2009	5,017	7,467	12,484
Charge for the year	650	-	650
Disposals	(137)	(7,467)	(7,604)
	<hr/>	<hr/>	<hr/>
Depreciation carried forward 31 March 2010	£ 5,530	£ -	£ 5,530
	<hr/>	<hr/>	<hr/>
Net book value at 31 March 2010	£ -	£ -	£ -
	<hr/>	<hr/>	<hr/>
<i>Net book value at 31 March 2009</i>	<i>£ 650</i>	<i>£ -</i>	<i>£ 650</i>
	<hr/>	<hr/>	<hr/>

**9 Debtors**

	2010 £	2009 £
Fees receivable	-	48
Prepayments	5,528	7,549
	<hr/>	<hr/>
	£ 5,528	£ 7,597
	<hr/>	<hr/>



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

**Notes to the accounts  
for the year ended 31 March 2010 (continued)**

**10 Creditors amounts falling due in less than one year**

	2010 £	2009 £
Creditors	5,032	3,297
Accruals	3,673	2,898
Finance lease liabilities	-	2,353
Deferred grant income	11,194	12,261
	<hr/>	<hr/>
	£ 19,899	£ 20,809
	<hr/>	<hr/>

**11 Deferred grants**

	<i>As at 01 April 2009</i> £	Grant received £	Released in year £	<i>As at 31 March 2010</i> £
Big Lottery (DAWES project)	12,261	45,845	(46,912)	11,194
	<hr/>	<hr/>	<hr/>	<hr/>
	£ 12,261	£ 45,845	£ (46,912)	£ 11,194
	<hr/>	<hr/>	<hr/>	<hr/>

**12 Restricted funds**

	<i>As at 01 April 2009</i> £	Incoming resources £	Outgoing resources £	Transfers £	<i>As at 31 March 2010</i> £
DAWES project	12,153	46,912	(52,327)	-	6,738
Migrant Workers project	23,671	43,000	(42,378)	-	24,293
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£ 35,824	£ 89,912	£ (94,705)	£ -	£ 31,031
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Restricted funds represent monies to be used for specific purposes, ie the projects described below. Both projects have a financial year running from 1st October to 30th September. The DAWES project receives quarterly payments of its grant from the Big Lottery Fund, whilst the funding for the Migrant workers' project is provided in full at the start of each funding year.

**DAWES project** - a Big Lottery funded project 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

**Migrant Workers project** - a project funded by the Tudor Trust and the Allen Lane Foundation providing

- Information, advice and support to migrant workers across Greater Manchester with employment problems. Also provides the above to other agencies in the region on employment issues affecting migrant workers

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

**Notes to the accounts  
for the year ended 31 March 2010 (continued)**

**13 Analysis of net assets between funds**

Fund balances at 31 March 2010 are represented by	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	-	-
Net current assets	110,069	31,031	141,100
	<hr/>	<hr/>	<hr/>
Total net assets	£ 110,069	£ 31,031	£ 141,100
	<hr/>	<hr/>	<hr/>

**14 Lease commitments**

The charity had the following annual commitments under non-cancellable operating leases

	Equipment	
	2010	2009
	£	£
Leases expiring in		
One year	-	-
Two to five years	1,069	-
	<hr/>	<hr/>

**15 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.