



Sheffield Occupational Health Advisory Service (SOHAS)
Working to Prevent and Alleviate the Effects of Work on Health

Sheffield Occupational Health Advisory Service

Annual Report

2021-2022

What we do

We provide Sheffield's job retention services; if you believe that your work is affecting your health, we can provide you with advice to help you stay at work or return to work after a period of sickness absence.

We are a preventative service. 65% of the people we give advice to are at work, not off sick. We target people who live and work in the most deprived areas of Sheffield who are vulnerable to the loss of their job. Over the last year, we have provided job retention services for people with mental and physical health issues as well as working carers and cancer patients.

If you are worried about going back to work or struggling because of workplace ill health we can help you. Either contact your GP and ask to be referred to a SOHAS Adviser, contact us on our website using the "can we help you" tab or ring us on 0114 2755760.

The world of work has changed with people making different choices about what work means to them. We have found that many businesses have failed to adapt to this changing work culture, resulting in more people developing diverse workplace health issues.

We have listened to what people say they want from their employer and carried out research based on the issues they have raised so that we can support people in different and more effective ways. We have developed new partnerships with the voluntary and health sectors and now take referrals from over 15 different organisations as well as GPs, who know the value of our work.

What are the outcomes of our work?

- **We lower workplace stress**
- **We reduce visits to GPs**
- **We improve people's working conditions**
- **We reduce presenteeism, leaveism and sickness absence at work**

Case study

Jacob is in his early 30s. He has autism, ADHD, anxiety and depression. He is now in his first full time job as an administrator. He passed his 3-month probation period, but since then his employer has increased his targets. He is feeling stressed, overwhelmed, burnt out and is having panic attacks. He has been off sick for 6 weeks when he came us for advice.

Jacob thinks that his employer is not understanding about his conditions and he has decided that he would rather resign than return to work. However, he feels a financial burden on his family as he was only paid a full salary for the first 4 weeks of his sickness absence because of his short period of service. We made Jacob aware of the benefits to which he may be entitled.

We advised Jacob that he is likely to be protected under the Equality Act and entitled to Reasonable adjustments. These could include reduced caseload or reduced working hours. We advised that it would be helpful to complete a Wellness Action Plan, along with a risk assessment. We also advised a phased return to work because of the length of time he had been off sick and that he should ask his manager to refer him to occupational health. We offered to write to his employer setting out our advice.

Jacob felt that he had been treated unfairly, so we made him aware that, if he wanted to, he had grounds to raise a grievance.

Jacob continued to be unhappy with his role and we asked him if he wanted to be referred to a vocational guidance expert to gain more support with his career options. He has now had an assessment with his occupational health service at work and is waiting for a report. He is also thinking about his options: to stay with his employer or get more support to find another job.

"Our practice has referred patients to SOHAS for a long time. We have found that they provide a comprehensive service that gives our patients practical advice and support to stay in employment. We are seeing that patients are coming to the surgery with more complex workplace health needs and they tell us that the SOHAS adviser is knowledgeable and has a high level of expertise to meet their needs."

GP quote

If we use the CIPD figures for the cost of recruiting new employees, we will have saved businesses approximately
£750,000
over the last year

92%
of people who used our services, said that the advice reduced their stress levels

All the feedback I've received after referring someone for an appointment with a SOHAS adviser is that it really helped the patient, they were given good support, written information and the knowledge that they could go back and see the adviser if needed.

It's a fantastic service that makes a noticeable difference to patients I've been working with. By having specialist support to manage their work, my patients are better able to engage with treatment.

Clinician quote

"If it wasn't for SOHAS and their calm and confident advice, I would not be back at work. They have supported me during a very difficult and complex grievance/workplace bullying issue while I was suffering from severe anxiety. I have only just returned to work but my employment adviser has supported me every step of the way; they remained flexible with their time, always returned my calls or emails, and have always been consistent and supportive. An amazing person. Very impressed."

Patient quote

80%
of GPs said that their patients' sickness absence reduced after being given advice by SOHAS

John sent this message after we carried out an occupational health assessment for an employee:
"The Occupational Health Assessment was good and timely. The information in the report was useful and was in a format that I could understand. It was helpful in making reasonable adjustments for the employee and helping us update our risk assessment process."

Occupational health assessment quote

Employers: We carry out non-medical occupational health assessments that give you practical advice on how to return someone to work after sickness absence. Ring us for more information.

How we are run

SOHAS is a registered charity, No. 1085464. The Board of Trustees are responsible for managing the business of the organisation, safeguarding the charity's assets and managing its funds.

The Board is made up of people who bring a range of experience and skills to help the organisation achieve its objectives. The Trustees, who are volunteers, are elected at the Annual General Meeting.

We would like to thank our staff, Trustees, GPs, stakeholders and funders who helped us to deliver our work and health advice.

Contact details

SOHAS, 2nd Floor, The Circle 33 Rockingham Lane Sheffield, S1 4FW



0114 275 5760



sohas@sohas.co.uk

We've made it easier to contact us online go to www.sohas.co.uk and use the "can we help you" tab to tell us what sort of help you need.

You can get advice from a SOHAS adviser in person, on the telephone, or online by Teams or Zoom. Go to our website to check whether you have an adviser based at your surgery.



Find us on Facebook
search 'SOHAS'



Find us on Twitter,
@SOHASHealth

Funders

SOHAS received funding from the following organisations:

vas
supporting community action



FUND COMMUNITY

Sheffield IAPT
working together to improve your wellbeing

Charity registration number 1085464

Company registration number 2429795 (England and Wales)

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Fagbohun A Budgen A Giller L Miller M Rivelin C Connolly S Hambleton	(Appointed 9 June 2022) (Appointed 9 December 2021)
Secretary	A Budgen	
Charity number	1085464	
Company number	2429795	
Registered office	The Circle 33 Rockingham Lane Sheffield S1 4FW	
Independent examiner	Wells Richardson Cannon House Rutland Road Sheffield South Yorkshire S3 8DP	
Bankers	Unity Trust Bank Four Brindleyplace Birmingham B1 2JB	

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 16

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- a) to advance education by promoting research into health and safety at work and the causes of work-related disease and to publish the useful results of such research, and
- b) to protect and preserve the health of people in their past and present places of work and people who may be affected by the activities of commerce and industry and to offer services to combat the ill effects of work-related disease.

The Trustees have confirmed that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

Achievements and performance

The Workplace Health Programme

The Workplace Health Programme is a free confidential service aimed at helping people to manage their workplace health problems so that they are able to remain in work. We see people from age 16 up to and beyond retirement age. The service is available to anyone who lives or works in Sheffield and we aim to give advice to people within two weeks of them making contact with us.

The Workplace Health Programme is now in its forty second year and is currently funded by a contract with Sheffield City Council following the transfer of public health functions to local authorities. The future of this funding is secured up to the end of the financial year 2022-23 and post the current reporting period, Sheffield City Council have recently published their tender for a new 3 year contract which SOHAS have responded to and we are optimistic that we will be awarded the contract. We have also been able to continue to develop some project work, however, bidding for alternative types of funding remains challenging.

We continue to be affected by the pandemic, but we now have a clear path forward on how we provide our advice service. We have returned to most of our GP surgeries but working in primary care is challenging, we have also developed our work in secondary care, giving advice and support to 60 patients with Long Covid. Work in secondary care is more complex than primary care and we have developed new ways of working and gained valuable insights into how to keep patients who have multiple health issues in employment.

We continue to monitor the work of our Workplace Health Programme by surveying people who have used this service. This shows that 65% of patients who responded to our regular surveys say that without intervention of a SOHAS advisor they would not have remained in their job.

The survey also showed that the service we provide is highly rated by patients and demonstrates that focused and timely intervention from SOHAS advisors has a positive impact on patients' health and wellbeing and remains broadly unchanged during the pandemic. If we use the CIPD figures for the cost of recruiting new employees, we will have saved businesses approximately £800,000 over the previous year.

This is testament to the skills and expertise of our advisors and we would like to thank them all for their dedicated work during a very challenging year.

We are continuing to see an increasing number of patients who are providing feedback on the problems they have with their employers, particularly when dealing with employees who have mental health problems. We are beginning to see that people's workplace ill-health is increasingly caused by conflict in the workplace, we are now developing new ways of working that provide interventions that can help reduce conflict between employees and employers.

Improving Access to Psychological Therapies Employment Adviser Service (IAPT EA)

The IAPT EA is a free confidential service that provides advice and support to patients whose mental health has been affected by their work or where a pre-existing mental health condition is impacting on their current job or a combination of both. The aim is to enable clients to remain in their jobs, to make a sustained return to work after a sickness absence or to move jobs. This service is continuing to evolve and we are investigating the feasibility of adding a new element of advice provision, which we think will improve patients' ability to stay in work.

The Occupational Health Assessment Service

This provides help and support to SME's who are struggling to get their employees back to work after a period of sickness absence. We are providing this service on a regular basis to small organisations who lack the expertise on workplace health issues. The issues we are dealing with can be complex as we are helping employees who have been off sick from work for a relatively long time. The work is helping us gain more insight into the behaviour of employers as they try to manage their employees workplace ill-health. We are using the outcomes of this work to look at how we can improve our advice services.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The charity reports a deficit of £2,358 (2021: Surplus £10,875), for the year under review. Unrestricted reserves amount to £71,403 at the year end (2021: £68,078).

It is the policy of the charity to maintain unrestricted funds which are free reserves of the charity which can be used in furtherance of its objectives. This provides sufficient funds to cover the management, administration and support costs and to respond to other projects which the charity may wish to support in the future. The free reserves of the charity are its unrestricted funds excluding those in the form of fixed costs. Free reserves at 31 March 2022 were £70,593 compared to £65,527 at the previous year end.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee. It was incorporated on 5 October 1989 and is governed by its Memorandum and Articles of Association, as amended on 22 January and 28 September 2000. The organisation is registered with the Charity Commission and its registered number is 1085464.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Fagbohun

A Budgen

A Giller

L Miller

J Rhodes

(Resigned 7 October 2021)

M Rivelin

M Fender

(Resigned 7 October 2021)

C Connolly

(Appointed 9 June 2022)

S Hambleton

(Appointed 9 December 2021)

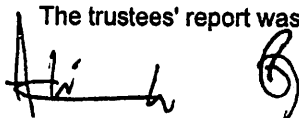
The trustees when complete consist of not less than four persons being: the officers of the charity, that is the chairperson, treasurer and secretary; and such representatives of member organisations as may be elected at each AGM; and individuals.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Every trustee must sign a declaration of willingness to act as a charity trustee of the charity before he or she is eligible to vote at any meeting of the trustees. The Trustees must hold at least two meetings each year. A quorum at a meeting of the trustees is one third of the trustees with a minimum of three. Trustees have the power to appoint new trustees until confirmed at the next AGM. At each AGM one third of the Trustees are required to resign and stand for re-election, those longest in office retiring first.

New trustees will meet with existing trustees prior to recommendation for appointment, during which time they will have the vision and strategy of the charity explained to them. New Trustees are provided with the Charity Commission's publications for intending trustees.

The trustees' report was approved by the Board of Trustees.



A Budgen
Trustee

Dated: 12 October 2022



A Giller
Trustee

Dated: 12 October 2022

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

I report to the trustees on my examination of the financial statements of Sheffield Occupational Health Advisory Service Limited (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

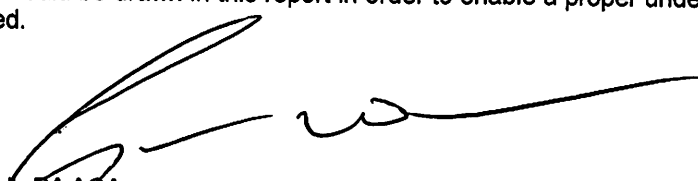
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Grant Wade BA ACA
Chartered Accountant
Wells Richardson
Cannon House
Rutland Road
Sheffield
South Yorkshire
S3 8DP

Dated: 12 October 2022

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Charitable activities	3	112,085	44,742	156,827	109,477	49,656	159,133
Expenditure on:							
Charitable activities	4	107,074	52,111	159,185	97,687	50,571	148,258
Net incoming/(outgoing) resources before transfers		5,011	(7,369)	(2,358)	11,790	(915)	10,875
Gross transfers between funds	12	(1,686)	1,686	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		3,325	(5,683)	(2,358)	11,790	(915)	10,875
Fund balances at 1 April 2021		68,078	5,683	73,761	56,288	6,598	62,886
Fund balances at 31 March 2022		71,403	-	71,403	68,078	5,683	73,761

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		810		2,551
Current assets					
Debtors	10	1,371		2,839	
Cash at bank and in hand		73,836		72,866	
		<u>75,207</u>		<u>75,705</u>	
Creditors: amounts falling due within one year	11	(4,614)		(4,495)	
Net current assets			70,593		71,210
Total assets less current liabilities			<u>71,403</u>		<u>73,761</u>
Income funds					
Restricted funds	12		-		5,683
Unrestricted funds			71,403		68,078
			<u>71,403</u>		<u>73,761</u>

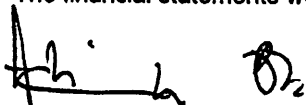
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12 October 2022



A Budgen
Trustee

Company registration number 2429795

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Sheffield Occupational Health Advisory Service Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Circle, 33 Rockingham Lane, Sheffield, S1 4FW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated facilities and services, where material, are included at the value to the charity where this can be quantified and measured reliably.

The value of services provided by volunteers has not been included in these accounts.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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. Grants related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.5 Expenditure

Expenditure is recognised on an accruals basis.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the public. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items of equipment are only capitalised where the purchase price exceeds £500 and they have a useful life of more than one year.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is not liable for income or corporation tax on its charitable activities. Expenditure includes input VAT as the charity is not registered for VAT.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Workplace Health	Improving Access to Psychological Therapies (IAPT)	Total 2022	Workplace Health	Be Well	Improving Access to Psychological Therapies (IAPT)	Total 2021
	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£
Services provided	2,665	-	2,665	15,977	-	-	15,977
Grants received	109,420	44,742	154,162	93,500	5,000	44,656	143,156
	<u>112,085</u>	<u>44,742</u>	<u>156,827</u>	<u>109,477</u>	<u>5,000</u>	<u>44,656</u>	<u>159,133</u>
Analysis by fund							
Unrestricted funds	112,085	-	112,085	109,477	-	-	109,477
Restricted funds	-	44,742	44,742	-	5,000	44,656	49,656
	<u>112,085</u>	<u>44,742</u>	<u>156,827</u>	<u>109,477</u>	<u>5,000</u>	<u>44,656</u>	<u>159,133</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Workplace Health	Health, Work and Well Being	Improving Access to Psychologic al Therapies (IAPT)	Total 2022	Workplace Health	Health, Work and Well Being	Improving Access to Psychologic al Therapies (IAPT)	Total 2021
	2022	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£	£
Staff costs	79,127	-	39,042	118,169	79,358	3,864	37,939	121,161
Depreciation and impairment	1,389	-	352	1,741	1,158	55	528	1,741
Staff training	57	-	500	557	301	14	121	436
Rent and rates	10,013	-	2,347	12,360	6,738	316	3,071	10,125
Refreshments and employee costs	685	-	138	823	410	13	183	606
Insurance	2,237	-	579	2,816	1,976	87	825	2,888
Repairs and maintenance	238	-	250	488	118	6	54	178
Printing, postage and stationery	977	-	505	1,482	2,272	112	1,180	3,564
Telephone and broadband	724	-	713	1,437	1,263	64	572	1,899
Computer and CCTV costs	3,128	-	420	3,548	1,066	52	499	1,617
Travelling expenses	86	-	200	286	248	11	117	376
Legal and professional fees	1,779	-	456	2,235	1,486	71	699	2,256
Bank charges	166	-	42	208	139	5	63	207
Sundry expenses	1,881	-	-	1,881	104	5	45	154
Refund to grant provider	-	6,567	-	6,567	-	-	-	-
	102,487	6,567	45,544	154,598	96,637	4,675	45,896	147,208
Grant funding of activities (see note 5)	3,487	-	-	3,487	-	-	-	-
Share of governance costs (see note 6)	1,100	-	-	1,100	1,050	-	-	1,050
	107,074	6,567	45,544	159,185	97,687	4,675	45,896	148,258

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

(Continued)

Analysis by fund

Unrestricted funds	107,074	-	-	107,074	97,687	-	-	97,687
Restricted funds	-	6,567	45,544	52,111	-	4,675	45,896	50,571
	<u>107,074</u>	<u>6,567</u>	<u>45,544</u>	<u>159,185</u>	<u>97,687</u>	<u>4,675</u>	<u>45,896</u>	<u>148,258</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Grants payable

	2022 £	2021 £
Dr Megan Freeth - The University of Sheffield	3,487	-

6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Legal and professional	-	1,100	1,100	1,050
	-	1,100	1,100	1,050
Analysed between Charitable activities	-	1,100	1,100	1,050

Governance costs includes payments to the Independent Examiners of £1,100 (2021- £1,050).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	7	7
Employment costs	2022 £	2021 £
Wages and salaries	109,047	112,066
Social security costs	2,579	2,371
Other pension costs	6,543	6,724
	118,169	121,161

The charity operates a defined contribution benefits scheme in respect of its employees. The organisation makes contributions of 6% to the pension scheme on behalf of employees. The scheme and its assets are held by independent managers.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

Fixtures and fittings
£

Cost

At 1 April 2021 6,961

At 31 March 2022 6,961

Depreciation and impairment

At 1 April 2021 4,410

Depreciation charged in the year 1,741

At 31 March 2022 6,151

Carrying amount

At 31 March 2022 810

At 31 March 2021 2,551

10 Debtors

2022 2021
£ £

Amounts falling due within one year:

Trade debtors 175 275

Other debtors 6 -

Prepayments and accrued income 1,190 2,564

1,371 2,839

11 Creditors: amounts falling due within one year

2022 2021
£ £

Other taxation and social security 2,541 2,260

Trade creditors 973 1,085

Accruals and deferred income 1,100 1,150

4,614 4,495

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

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

	Movement in funds			Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Be Well	-	5,000	(4,675)	325	-	-	(325)	-
Improving Access to Psychological Therapies (IAPT)	-	44,656	(45,896)	(1,240)	44,742	(45,544)	2,042	-
Musculoskeleton Project (MSK)	6,598	-	-	6,598	-	(6,567)	(31)	-
	<u>6,598</u>	<u>49,656</u>	<u>(50,571)</u>	<u>5,683</u>	<u>44,742</u>	<u>(52,111)</u>	<u>1,686</u>	<u>-</u>

Improving Access to Psychological Therapies (IAPT)

Funded by Sheffield Health and Social Care. Free and confidential service for people who have workplace mental health problems. The project has been funded on a long term basis but is renewed annually.

Musculoskeleton Project (MSK)

Its focus is on bringing knowledge and people together to improve outcomes for people with MSK conditions.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	810	-	810	2,551	-	2,551
Current assets/(liabilities)	70,593	-	70,593	65,527	5,683	71,210
	<u>71,403</u>	<u>-</u>	<u>71,403</u>	<u>68,078</u>	<u>5,683</u>	<u>73,761</u>

14 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Between two and five years	<u>24,569</u>	<u>-</u>

The total lease charge for the year was £170 (2021 - £Nil).

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

No remuneration was paid to any trustee for services as a trustee.

Travel and other expenses amounting to £Nil (2021: £Nil) were reimbursed to trustees.

No trustee or other person connected to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Charity registration number 1085464

Company registration number 2429795 (England and Wales)

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Fagbohun A Budgen A Giller L Miller M Rivelin C Connolly S Hambleton	(Appointed 9 June 2022) (Appointed 9 December 2021)
Secretary	A Budgen	
Charity number	1085464	
Company number	2429795	
Registered office	The Circle 33 Rockingham Lane Sheffield S1 4FW	
Independent examiner	Wells Richardson Cannon House Rutland Road Sheffield South Yorkshire S3 8DP	
Bankers	Unity Trust Bank Four Brindleyplace Birmingham B1 2JB	

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 16

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- a) to advance education by promoting research into health and safety at work and the causes of work-related disease and to publish the useful results of such research, and
- b) to protect and preserve the health of people in their past and present places of work and people who may be affected by the activities of commerce and industry and to offer services to combat the ill effects of work-related disease.

The Trustees have confirmed that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

Achievements and performance

The Workplace Health Programme

The Workplace Health Programme is a free confidential service aimed at helping people to manage their workplace health problems so that they are able to remain in work. We see people from age 16 up to and beyond retirement age. The service is available to anyone who lives or works in Sheffield and we aim to give advice to people within two weeks of them making contact with us.

The Workplace Health Programme is now in its forty second year and is currently funded by a contract with Sheffield City Council following the transfer of public health functions to local authorities. The future of this funding is secured up to the end of the financial year 2022-23 and post the current reporting period, Sheffield City Council have recently published their tender for a new 3 year contract which SOHAS have responded to and we are optimistic that we will be awarded the contract. We have also been able to continue to develop some project work, however, bidding for alternative types of funding remains challenging.

We continue to be affected by the pandemic, but we now have a clear path forward on how we provide our advice service. We have returned to most of our GP surgeries but working in primary care is challenging, we have also developed our work in secondary care, giving advice and support to 60 patients with Long Covid. Work in secondary care is more complex than primary care and we have developed new ways of working and gained valuable insights into how to keep patients who have multiple health issues in employment.

We continue to monitor the work of our Workplace Health Programme by surveying people who have used this service. This shows that 65% of patients who responded to our regular surveys say that without intervention of a SOHAS advisor they would not have remained in their job.

The survey also showed that the service we provide is highly rated by patients and demonstrates that focused and timely intervention from SOHAS advisors has a positive impact on patients' health and wellbeing and remains broadly unchanged during the pandemic. If we use the CIPD figures for the cost of recruiting new employees, we will have saved businesses approximately £800,000 over the previous year.

This is testament to the skills and expertise of our advisors and we would like to thank them all for their dedicated work during a very challenging year.

We are continuing to see an increasing number of patients who are providing feedback on the problems they have with their employers, particularly when dealing with employees who have mental health problems. We are beginning to see that people's workplace ill-health is increasingly caused by conflict in the workplace, we are now developing new ways of working that provide interventions that can help reduce conflict between employees and employers.

Improving Access to Psychological Therapies Employment Adviser Service (IAPT EA)

The IAPT EA is a free confidential service that provides advice and support to patients whose mental health has been affected by their work or where a pre-existing mental health condition is impacting on their current job or a combination of both. The aim is to enable clients to remain in their jobs, to make a sustained return to work after a sickness absence or to move jobs. This service is continuing to evolve and we are investigating the feasibility of adding a new element of advice provision, which we think will improve patients' ability to stay in work.

The Occupational Health Assessment Service

This provides help and support to SME's who are struggling to get their employees back to work after a period of sickness absence. We are providing this service on a regular basis to small organisations who lack the expertise on workplace health issues. The issues we are dealing with can be complex as we are helping employees who have been off sick from work for a relatively long time. The work is helping us gain more insight into the behaviour of employers as they try to manage their employees workplace ill-health. We are using the outcomes of this work to look at how we can improve our advice services.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The charity reports a deficit of £2,358 (2021: Surplus £10,875), for the year under review. Unrestricted reserves amount to £71,403 at the year end (2021: £68,078).

It is the policy of the charity to maintain unrestricted funds which are free reserves of the charity which can be used in furtherance of its objectives. This provides sufficient funds to cover the management, administration and support costs and to respond to other projects which the charity may wish to support in the future. The free reserves of the charity are its unrestricted funds excluding those in the form of fixed costs. Free reserves at 31 March 2022 were £70,593 compared to £65,527 at the previous year end.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee. It was incorporated on 5 October 1989 and is governed by its Memorandum and Articles of Association, as amended on 22 January and 28 September 2000. The organisation is registered with the Charity Commission and its registered number is 1085464.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Fagbohun

A Budgen

A Giller

L Miller

J Rhodes

(Resigned 7 October 2021)

M Rivelin

M Fender

(Resigned 7 October 2021)

C Connolly

(Appointed 9 June 2022)

S Hambleton

(Appointed 9 December 2021)

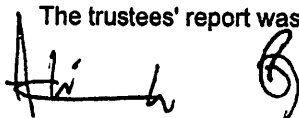
The trustees when complete consist of not less than four persons being: the officers of the charity, that is the chairperson, treasurer and secretary; and such representatives of member organisations as may be elected at each AGM; and individuals.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Every trustee must sign a declaration of willingness to act as a charity trustee of the charity before he or she is eligible to vote at any meeting of the trustees. The Trustees must hold at least two meetings each year. A quorum at a meeting of the trustees is one third of the trustees with a minimum of three. Trustees have the power to appoint new trustees until confirmed at the next AGM. At each AGM one third of the Trustees are required to resign and stand for re-election, those longest in office retiring first.

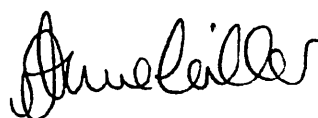
New trustees will meet with existing trustees prior to recommendation for appointment, during which time they will have the vision and strategy of the charity explained to them. New Trustees are provided with the Charity Commission's publications for intending trustees.

The trustees' report was approved by the Board of Trustees.



A Budgen
Trustee

Dated: 12 October 2022



A Giller
Trustee

Dated: 12 October 2022

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

I report to the trustees on my examination of the financial statements of Sheffield Occupational Health Advisory Service Limited (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

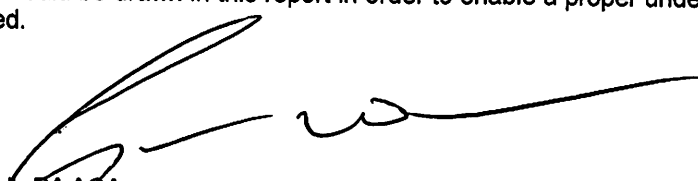
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Grant Wade BA ACA
Chartered Accountant
Wells Richardson
Cannon House
Rutland Road
Sheffield
South Yorkshire
S3 8DP

Dated: 12 October 2022

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Charitable activities	3	112,085	44,742	156,827	109,477	49,656	159,133
Expenditure on:							
Charitable activities	4	107,074	52,111	159,185	97,687	50,571	148,258
Net incoming/(outgoing) resources before transfers		5,011	(7,369)	(2,358)	11,790	(915)	10,875
Gross transfers between funds	12	(1,686)	1,686	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		3,325	(5,683)	(2,358)	11,790	(915)	10,875
Fund balances at 1 April 2021		68,078	5,683	73,761	56,288	6,598	62,886
Fund balances at 31 March 2022		71,403	-	71,403	68,078	5,683	73,761

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		810		2,551
Current assets					
Debtors	10	1,371		2,839	
Cash at bank and in hand		73,836		72,866	
		<u>75,207</u>		<u>75,705</u>	
Creditors: amounts falling due within one year	11	(4,614)		(4,495)	
Net current assets			<u>70,593</u>		<u>71,210</u>
Total assets less current liabilities			<u>71,403</u>		<u>73,761</u>
Income funds					
Restricted funds	12		-		5,683
Unrestricted funds			<u>71,403</u>		<u>68,078</u>
			<u>71,403</u>		<u>73,761</u>

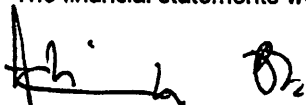
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12 October 2022



A Budgen
Trustee

Company registration number 2429795

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Sheffield Occupational Health Advisory Service Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Circle, 33 Rockingham Lane, Sheffield, S1 4FW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated facilities and services, where material, are included at the value to the charity where this can be quantified and measured reliably.

The value of services provided by volunteers has not been included in these accounts.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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. Grants related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.5 Expenditure

Expenditure is recognised on an accruals basis.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the public. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items of equipment are only capitalised where the purchase price exceeds £500 and they have a useful life of more than one year.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is not liable for income or corporation tax on its charitable activities. Expenditure includes input VAT as the charity is not registered for VAT.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Workplace Health	Improving Access to Psychological Therapies (IAPT)	Total 2022	Workplace Health	Be Well	Improving Access to Psychological Therapies (IAPT)	Total 2021
	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£
Services provided	2,665	-	2,665	15,977	-	-	15,977
Grants received	109,420	44,742	154,162	93,500	5,000	44,656	143,156
	<u>112,085</u>	<u>44,742</u>	<u>156,827</u>	<u>109,477</u>	<u>5,000</u>	<u>44,656</u>	<u>159,133</u>
Analysis by fund							
Unrestricted funds	112,085	-	112,085	109,477	-	-	109,477
Restricted funds	-	44,742	44,742	-	5,000	44,656	49,656
	<u>112,085</u>	<u>44,742</u>	<u>156,827</u>	<u>109,477</u>	<u>5,000</u>	<u>44,656</u>	<u>159,133</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Workplace Health	Health, Work and Well Being	Improving Access to Psychologic al Therapies (IAPT)	Total 2022	Workplace Health	Health, Work and Well Being	Improving Access to Psychologic al Therapies (IAPT)	Total 2021
	2022	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£	£
Staff costs	79,127	-	39,042	118,169	79,358	3,864	37,939	121,161
Depreciation and impairment	1,389	-	352	1,741	1,158	55	528	1,741
Staff training	57	-	500	557	301	14	121	436
Rent and rates	10,013	-	2,347	12,360	6,738	316	3,071	10,125
Refreshments and employee costs	685	-	138	823	410	13	183	606
Insurance	2,237	-	579	2,816	1,976	87	825	2,888
Repairs and maintenance	238	-	250	488	118	6	54	178
Printing, postage and stationery	977	-	505	1,482	2,272	112	1,180	3,564
Telephone and broadband	724	-	713	1,437	1,263	64	572	1,899
Computer and CCTV costs	3,128	-	420	3,548	1,066	52	499	1,617
Travelling expenses	86	-	200	286	248	11	117	376
Legal and professional fees	1,779	-	456	2,235	1,486	71	699	2,256
Bank charges	166	-	42	208	139	5	63	207
Sundry expenses	1,881	-	-	1,881	104	5	45	154
Refund to grant provider	-	6,567	-	6,567	-	-	-	-
	102,487	6,567	45,544	154,598	96,637	4,675	45,896	147,208
Grant funding of activities (see note 5)	3,487	-	-	3,487	-	-	-	-
Share of governance costs (see note 6)	1,100	-	-	1,100	1,050	-	-	1,050
	107,074	6,567	45,544	159,185	97,687	4,675	45,896	148,258

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

(Continued)

Analysis by fund

Unrestricted funds	107,074	-	-	107,074	97,687	-	-	97,687
Restricted funds	-	6,567	45,544	52,111	-	4,675	45,896	50,571
	<u>107,074</u>	<u>6,567</u>	<u>45,544</u>	<u>159,185</u>	<u>97,687</u>	<u>4,675</u>	<u>45,896</u>	<u>148,258</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Grants payable

	2022 £	2021 £
Dr Megan Freeth - The University of Sheffield	3,487	-

6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Legal and professional	-	1,100	1,100	1,050
	-	1,100	1,100	1,050
Analysed between Charitable activities	-	1,100	1,100	1,050

Governance costs includes payments to the Independent Examiners of £1,100 (2021- £1,050).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	7	7
Employment costs	2022 £	2021 £
Wages and salaries	109,047	112,066
Social security costs	2,579	2,371
Other pension costs	6,543	6,724
	118,169	121,161

The charity operates a defined contribution benefits scheme in respect of its employees. The organisation makes contributions of 6% to the pension scheme on behalf of employees. The scheme and its assets are held by independent managers.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

Fixtures and fittings
£

Cost

At 1 April 2021 6,961

At 31 March 2022 6,961

Depreciation and impairment

At 1 April 2021 4,410

Depreciation charged in the year 1,741

At 31 March 2022 6,151

Carrying amount

At 31 March 2022 810

At 31 March 2021 2,551

10 Debtors

2022 2021
£ £

Amounts falling due within one year:

Trade debtors 175 275

Other debtors 6 -

Prepayments and accrued income 1,190 2,564

1,371 2,839

11 Creditors: amounts falling due within one year

2022 2021
£ £

Other taxation and social security 2,541 2,260

Trade creditors 973 1,085

Accruals and deferred income 1,100 1,150

4,614 4,495

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

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

	Movement in funds			Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Be Well	-	5,000	(4,675)	325	-	-	(325)	-
Improving Access to Psychological Therapies (IAPT)	-	44,656	(45,896)	(1,240)	44,742	(45,544)	2,042	-
Musculoskeleton Project (MSK)	6,598	-	-	6,598	-	(6,567)	(31)	-
	<u>6,598</u>	<u>49,656</u>	<u>(50,571)</u>	<u>5,683</u>	<u>44,742</u>	<u>(52,111)</u>	<u>1,686</u>	<u>-</u>

Improving Access to Psychological Therapies (IAPT)

Funded by Sheffield Health and Social Care. Free and confidential service for people who have workplace mental health problems. The project has been funded on a long term basis but is renewed annually.

Musculoskeleton Project (MSK)

Its focus is on bringing knowledge and people together to improve outcomes for people with MSK conditions.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	810	-	810	2,551	-	2,551
Current assets/(liabilities)	70,593	-	70,593	65,527	5,683	71,210
	<u>71,403</u>	<u>-</u>	<u>71,403</u>	<u>68,078</u>	<u>5,683</u>	<u>73,761</u>

14 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Between two and five years	<u>24,569</u>	<u>-</u>

The total lease charge for the year was £170 (2021 - £Nil).

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

No remuneration was paid to any trustee for services as a trustee.

Travel and other expenses amounting to £Nil (2021: £Nil) were reimbursed to trustees.

No trustee or other person connected to the charity had any personal interest in any contract or transaction entered into by the charity during the year.