



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

Sheffield Occupational Health Advisory Service

Annual Report

2022/2023

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 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 "make a referral to an adviser" 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 changes in 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 and begun to support people in different and more effective ways. We have developed new partnerships with voluntary and health sectors and now take referrals from over 15 different organisations as well as GP's, who know the value of our work.

What are the outcomes of our work?

- **We lower workplace stress**
- **We reduce visits to GP's**
- **We improve people's working conditions**
- **We reduce presenteeism, leaveism and sickness absence at work**
- **People who we give advice to pass on the information to their colleagues**
- **The advice we give leads to improved communication with their manager**
- **Our advice to people enables them to work more effectively**

Case study

Alex* works for a call centre and is suffering with menopause symptoms; she is struggling with hot flushes which make her feel faint and feel extremely uncomfortable and stressed with the temperature of the office. Alex had requested a reasonable adjustment so she could have a small fan on desk to help cool her down. This has been refused as she was told that it would affect the aesthetics of the office.

Alex contact a SOHAS adviser for advice on what she can do to make her feel more comfortable at work. The adviser told her that she had the right to ask for reasonable adjustments if her health was being impacted by the temperature of the office.

The adviser said that she could request a risk assessment and contact the organisation's HR department for advice and guidance. 2 weeks later, the adviser contacted Alex to see if the situation had changed.

Alex said that she had followed the adviser's advice and she had been given a desk fan and she felt much more comfortable in the office and that she could work normally. * Not their real name.

New Work

We have started work on a project in partnership with Heeley Trust that aims to support women on wellbeing and reproductive health issues. Our part of the project is to help and support people who believe that their work is having an impact on their wellbeing and reproductive health. The help and support covers a wide range of health issues including:

- Menopause
- Endometriosis
- Polycystic Ovary Syndrome (PCOS)
- Infertility issues such as IVF

The project provides one to one advice sessions to provide help and support to keep people at work.

We are also able to offer help and support to SME's on how they can put in place health and support for their employees, implement relevant policies and gain skills that are related to wellbeing and reproductive health issues.

In the first year of the project we are concentrating on providing events and workshops on menopause, including demystifying menopause and preparing for the menopause.

Blog Posts

We have been busy writing a number of blog posts including:

- Inflammatory Bowel Disease Wellness Action Plan. Developed with patients and clinicians, this is the first time a wellness action plan has been written to help patients return to work effectively.
- Statutory Sick Pay and why it's most likely driving Presenteeism in the UK. In this post, we explore how the low rate of statutory sick pay means that for some people that they will continue to come into work when they are unwell.
- ADHD and Workplace Adjustments. A practical guide for employers on how to support employees who have been diagnosed with ADHD.
- A New Wellness Action Plan. Wellness action plans have been in use since 2009. In this time the world of work has changed dramatically. We have developed a new version that allows employees to give more information on their mental health and employment to their employer to keep them in work.
- Technostress – How can we manage it's impact? AI, digitisation and automation is being increasingly used in employees job role. In this blog we explore the impact of poorly designed jobs that can make employees stress at work by new technology.
- Menopause Support Plan. This is an easy-to-use support plan that anyone can use to articulate what kind of support employees need to manage their health at work.

You can see all our blog posts at <https://sohasworkplacehealth.com>

"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 **£2,300,50,000**

over the last year

81%

of patients said that the advice they received reduce the number of visits to their GP

"The inflammatory bowel disease wellness action plan that you devised will be revolutionary for patients"

Clinician quote

"I wasn't expecting a lot when I was referred to a SOHAS Adviser as I thought that my issues were too complex. How wrong I was! The adviser went above and beyond in their help and support they gave me.

The advice they gave me enabled me to talk to my employer with confidence with the knowledge that I could go back to them at any time. They enabled me to stay in employment.

Patient quote

80%

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

The top 3 outcomes that patients say happens after being given advice by a SOHAS Adviser

- Enabled them to work more effectively
- Improved their health
- Improved their conditions at work

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 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 give 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 "Make a referral to an adviser" tab to tell us what sort of help you need.

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



Find us on Facebook
search 'SOHAS'



Find us on Twitter, @SOHASHealth

Funders

SOHAS received funding from the following organisations:



COMMUNITY
FUND



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 2023

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Budgen A Giller S Hambleton J Ellen	(Appointed 13 June 2023)
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

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SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 2023

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 third year and is currently funded by a contract with Sheffield City Council following the transfer of public health functions to local authorities. SOHAS were successful in winning the tender which is now named the Work and Health Service which will run until March 2028. 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 £900,000 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.

Women's Wellbeing and Reproductive Health Project

We have started to deliver this project in partnership with Heeley Trust. Funded by the VCSE Health and Well-being Fund. We are providing help and support to women across the city on how to manage their wellbeing to keep in employment. We are also going to be engaging with SME's to help them support women employees to stay at work.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2023

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.

Financial review

The charity reports a surplus of £16,467 (2022: Deficit £2,358), for the year under review. Unrestricted reserves amount to £87,900 at the year end (2022: £71,403).

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 2023 were £86,793 compared to £70,593 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	(Resigned 3 August 2023)
A Budgen	
A Giller	
L Miller	(Resigned 20 October 2022)
M Rivelin	(Resigned 30 March 2023)
C Connolly	(Appointed 9 June 2022 and resigned 3 August 2023)
S Hambleton	
J Ellen	(Appointed 13 June 2023)

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.

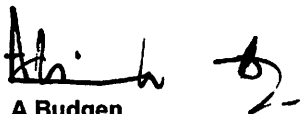
Every trustee must sign a declaration of willingness to act as a charity trustee of the charity before he or she is eligible to vote at any meeting of the trustees. The Trustees must hold at least two meetings each year. A quorum at a meeting of the trustees is one third of the trustees with a minimum 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.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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



A Budgen
Trustee

Dated: 5 October 2023



A Giller
Trustee

Dated: 5 October 2023

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 2023.

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: 5 October 2023

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Charitable activities	3	127,415	45,000	172,415	112,085	44,742	156,827
<u>Expenditure on:</u>							
Charitable activities	4	110,374	45,544	155,918	107,074	52,111	159,185
Net incoming/(outgoing) resources before transfers		17,041	(544)	16,497	5,011	(7,369)	(2,358)
Gross transfers between funds	12	(544)	544	-	(1,686)	1,686	-
Net income/(expenditure) for the year/ Net movement in funds		16,497	-	16,497	3,325	(5,683)	(2,358)
Fund balances at 1 April 2022		71,403	-	71,403	68,078	5,683	73,761
Fund balances at 31 March 2023		87,900	-	87,900	71,403	-	71,403

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		1,107		810
Current assets					
Debtors	11	6,936		1,371	
Cash at bank and in hand		86,400		73,836	
		<u>93,336</u>		<u>75,207</u>	
Creditors: amounts falling due within one year	12	<u>(6,543)</u>		<u>(4,614)</u>	
Net current assets			86,793		70,593
Total assets less current liabilities			<u>87,900</u>		<u>71,403</u>
Income funds					
Unrestricted funds			87,900		71,403
			<u>87,900</u>		<u>71,403</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 2023.

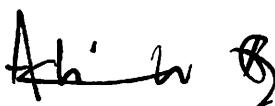
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 5 October 2023

A Budgen
Trustee



Company registration number 2429795

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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
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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 2023

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 2023

3 Charitable activities

	Workplace Health	Improving Access to Psychological Therapies (IAPT)	Total 2023	Workplace Health	Improving Access to Psychological Therapies (IAPT)	Total 2022
	2023	2023		2022	2022	
	£	£	£	£	£	£
Services provided	18,425	-	18,425	2,665	-	2,665
Grants received	108,990	45,000	153,990	109,420	44,742	154,162
	<u>127,415</u>	<u>45,000</u>	<u>172,415</u>	<u>112,085</u>	<u>44,742</u>	<u>156,827</u>
Analysis by fund						
Unrestricted funds	127,415	-	127,415	112,085	-	112,085
Restricted funds	-	45,000	45,000	-	44,742	44,742
	<u>127,415</u>	<u>45,000</u>	<u>172,415</u>	<u>112,085</u>	<u>44,742</u>	<u>156,827</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Workplace Health	Improving Access to Psychologic al Therapies (IAPT)	Total 2023	Workplace Health	Health, Work and Well Being	Improving Access to Psychologic al Therapies (IAPT)	Total 2022
	2023 £	2023 £	£	2022 £	2022 £	2022 £	£
Staff costs	89,060	39,042	128,102	79,127	-	39,042	118,169
Depreciation and impairment	836	352	1,188	1,389	-	352	1,741
Staff training	641	500	1,141	57	-	500	557
Rent and rates	3,965	2,347	6,312	10,013	-	2,347	12,360
Refreshments and employee costs	742	138	880	685	-	138	823
Insurance	2,801	579	3,380	2,237	-	579	2,816
Repairs and maintenance	121	250	371	238	-	250	488
Printing, postage and stationery	912	505	1,417	977	-	505	1,482
Telephone and broadband	1,038	713	1,751	724	-	713	1,437
Computer and CCTV costs	2,635	420	3,055	3,128	-	420	3,548
Travelling expenses	691	200	891	86	-	200	286
Legal and professional fees	3,938	456	4,394	1,779	-	456	2,235
Bank charges	205	42	247	166	-	42	208
Sundry expenses	1,999	-	1,999	1,881	-	-	1,881
Refund to grant provider	-	-	-	-	6,567	-	6,567
	<u>109,584</u>	<u>45,544</u>	<u>155,128</u>	<u>102,487</u>	<u>6,567</u>	<u>45,544</u>	<u>154,598</u>
Grant funding of activities (see note 5)	(210)	-	(210)	3,487	-	-	3,487
Share of governance costs (see note 6)	1,000	-	1,000	1,100	-	-	1,100
	<u>110,374</u>	<u>45,544</u>	<u>155,918</u>	<u>107,074</u>	<u>6,567</u>	<u>45,544</u>	<u>159,185</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

(Continued)

Analysis by fund

Unrestricted funds	110,374	-	110,374	107,074	-	-	107,074
Restricted funds	-	45,544	45,544	-	6,567	45,544	52,111
	<u>110,374</u>	<u>45,544</u>	<u>155,918</u>	<u>107,074</u>	<u>6,567</u>	<u>45,544</u>	<u>159,185</u>

5 Grants payable

	2023 £	2022 £
Dr Megan Freeth - The University of Sheffield	<u>(210)</u>	<u>3,487</u>

A refund was received of £210 relating to unspent monies on the grant given to Dr Megan Freeth at the University of Sheffield last year.

6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Legal and professional	-	1,000	1,000	1,100
	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,100</u>
Analysed between Charitable activities	-	1,000	1,000	1,100
	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,100</u>

Governance costs includes payments to the Independent Examiners of £1,000 (2022- £1,100).

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:

2023 Number	2022 Number
<u>7</u>	<u>7</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	118,409	109,047
Social security costs	2,858	2,579
Other pension costs	6,835	6,543
	<u>128,102</u>	<u>118,169</u>

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.

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	6,961
Additions	1,485
Disposals	(1,429)
At 31 March 2023	<u>7,017</u>
Depreciation and impairment	
At 1 April 2022	6,151
Depreciation charged in the year	1,188
Eliminated in respect of disposals	(1,429)
At 31 March 2023	<u>5,910</u>
Carrying amount	
At 31 March 2023	<u>1,107</u>
At 31 March 2022	<u>810</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	4,939	175
Other debtors	36	6
Prepayments and accrued income	1,961	1,190
	<u>6,936</u>	<u>1,371</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,684	2,541
Trade creditors	2,529	973
Accruals and deferred income	1,330	1,100
	<u>6,543</u>	<u>4,614</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 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 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Be Well	325	-	-	(325)	-	-	-	-	-
Improving Access to Psychological Therapies (IAPT)	(1,240)	44,742	(45,544)	2,042	-	45,000	(45,544)	544	-
Musculoskeleton Project (MSK)	6,598	-	(6,567)	(31)	-	-	-	-	-
	<u>5,683</u>	<u>44,742</u>	<u>(52,111)</u>	<u>1,686</u>	<u>-</u>	<u>45,000</u>	<u>(45,544)</u>	<u>544</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 2023

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:

	2023	2022
	£	£
Between two and five years	12,625	24,569

The total lease charge for the year was £6,312 (2022 - £170).

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

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

Travel and other expenses amounting to £Nil (2022: £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 2023

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Budgen A Giller S Hambleton J Ellen	(Appointed 13 June 2023)
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

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 2023

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 third year and is currently funded by a contract with Sheffield City Council following the transfer of public health functions to local authorities. SOHAS were successful in winning the tender which is now named the Work and Health Service which will run until March 2028. 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 £900,000 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.

Women's Wellbeing and Reproductive Health Project

We have started to deliver this project in partnership with Heeley Trust. Funded by the VCSE Health and Wellbeing Fund. We are providing help and support to women across the city on how to manage their wellbeing to keep in employment. We are also going to be engaging with SME's to help them support women employees to stay at work.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2023

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.

Financial review

The charity reports a surplus of £16,467 (2022: Deficit £2,358), for the year under review. Unrestricted reserves amount to £87,900 at the year end (2022: £71,403).

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 2023 were £86,793 compared to £70,593 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	(Resigned 3 August 2023)
A Budgen	
A Giller	
L Miller	(Resigned 20 October 2022)
M Rivelin	(Resigned 30 March 2023)
C Connolly	(Appointed 9 June 2022 and resigned 3 August 2023)
S Hambleton	
J Ellen	(Appointed 13 June 2023)

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.

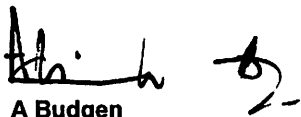
Every trustee must sign a declaration of willingness to act as a charity trustee of the charity before he or she is eligible to vote at any meeting of the trustees. The Trustees must hold at least two meetings each year. A quorum at a meeting of the trustees is one third of the trustees with a minimum 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.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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



A Budgen
Trustee

Dated: 5 October 2023



A Giller
Trustee

Dated: 5 October 2023

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 2023.

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: 5 October 2023

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Charitable activities	3	127,415	45,000	172,415	112,085	44,742	156,827
<u>Expenditure on:</u>							
Charitable activities	4	110,374	45,544	155,918	107,074	52,111	159,185
Net incoming/(outgoing) resources before transfers		17,041	(544)	16,497	5,011	(7,369)	(2,358)
Gross transfers between funds	12	(544)	544	-	(1,686)	1,686	-
Net income/(expenditure) for the year/ Net movement in funds		16,497	-	16,497	3,325	(5,683)	(2,358)
Fund balances at 1 April 2022		71,403	-	71,403	68,078	5,683	73,761
Fund balances at 31 March 2023		87,900	-	87,900	71,403	-	71,403

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		1,107		810
Current assets					
Debtors	11	6,936		1,371	
Cash at bank and in hand		86,400		73,836	
		<u>93,336</u>		<u>75,207</u>	
Creditors: amounts falling due within one year	12	<u>(6,543)</u>		<u>(4,614)</u>	
Net current assets			86,793		70,593
Total assets less current liabilities			<u>87,900</u>		<u>71,403</u>
Income funds					
Unrestricted funds			87,900		71,403
			<u>87,900</u>		<u>71,403</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 2023.

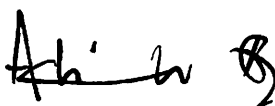
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 5 October 2023

A Budgen
Trustee



Company registration number 2429795

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

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 2023

3 Charitable activities

	Workplace Health	Improving Access to Psychological Therapies (IAPT)	Total 2023	Workplace Health	Improving Access to Psychological Therapies (IAPT)	Total 2022
	2023	2023		2022	2022	
	£	£	£	£	£	£
Services provided	18,425	-	18,425	2,665	-	2,665
Grants received	108,990	45,000	153,990	109,420	44,742	154,162
	<u>127,415</u>	<u>45,000</u>	<u>172,415</u>	<u>112,085</u>	<u>44,742</u>	<u>156,827</u>
Analysis by fund						
Unrestricted funds	127,415	-	127,415	112,085	-	112,085
Restricted funds	-	45,000	45,000	-	44,742	44,742
	<u>127,415</u>	<u>45,000</u>	<u>172,415</u>	<u>112,085</u>	<u>44,742</u>	<u>156,827</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Workplace Health	Improving Access to Psychologic al Therapies (IAPT)	Total 2023	Workplace Health	Health, Work and Well Being	Improving Access to Psychologic al Therapies (IAPT)	Total 2022
	2023 £	2023 £	£	2022 £	2022 £	2022 £	£
Staff costs	89,060	39,042	128,102	79,127	-	39,042	118,169
Depreciation and impairment	836	352	1,188	1,389	-	352	1,741
Staff training	641	500	1,141	57	-	500	557
Rent and rates	3,965	2,347	6,312	10,013	-	2,347	12,360
Refreshments and employee costs	742	138	880	685	-	138	823
Insurance	2,801	579	3,380	2,237	-	579	2,816
Repairs and maintenance	121	250	371	238	-	250	488
Printing, postage and stationery	912	505	1,417	977	-	505	1,482
Telephone and broadband	1,038	713	1,751	724	-	713	1,437
Computer and CCTV costs	2,635	420	3,055	3,128	-	420	3,548
Travelling expenses	691	200	891	86	-	200	286
Legal and professional fees	3,938	456	4,394	1,779	-	456	2,235
Bank charges	205	42	247	166	-	42	208
Sundry expenses	1,999	-	1,999	1,881	-	-	1,881
Refund to grant provider	-	-	-	-	6,567	-	6,567
	<u>109,584</u>	<u>45,544</u>	<u>155,128</u>	<u>102,487</u>	<u>6,567</u>	<u>45,544</u>	<u>154,598</u>
Grant funding of activities (see note 5)	(210)	-	(210)	3,487	-	-	3,487
Share of governance costs (see note 6)	1,000	-	1,000	1,100	-	-	1,100
	<u>110,374</u>	<u>45,544</u>	<u>155,918</u>	<u>107,074</u>	<u>6,567</u>	<u>45,544</u>	<u>159,185</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

(Continued)

Analysis by fund

Unrestricted funds	110,374	-	110,374	107,074	-	-	107,074
Restricted funds	-	45,544	45,544	-	6,567	45,544	52,111
	<u>110,374</u>	<u>45,544</u>	<u>155,918</u>	<u>107,074</u>	<u>6,567</u>	<u>45,544</u>	<u>159,185</u>

5 Grants payable

	2023 £	2022 £
Dr Megan Freeth - The University of Sheffield	<u>(210)</u>	<u>3,487</u>

A refund was received of £210 relating to unspent monies on the grant given to Dr Megan Freeth at the University of Sheffield last year.

6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Legal and professional	-	1,000	1,000	1,100
	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,100</u>
Analysed between Charitable activities	-	1,000	1,000	1,100
	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,100</u>

Governance costs includes payments to the Independent Examiners of £1,000 (2022- £1,100).

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:

2023 Number	2022 Number
<u>7</u>	<u>7</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	118,409	109,047
Social security costs	2,858	2,579
Other pension costs	6,835	6,543
	<u>128,102</u>	<u>118,169</u>

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.

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	6,961
Additions	1,485
Disposals	(1,429)
At 31 March 2023	<u>7,017</u>
Depreciation and impairment	
At 1 April 2022	6,151
Depreciation charged in the year	1,188
Eliminated in respect of disposals	(1,429)
At 31 March 2023	<u>5,910</u>
Carrying amount	
At 31 March 2023	<u>1,107</u>
At 31 March 2022	<u>810</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	4,939	175
Other debtors	36	6
Prepayments and accrued income	1,961	1,190
	<u>6,936</u>	<u>1,371</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,684	2,541
Trade creditors	2,529	973
Accruals and deferred income	1,330	1,100
	<u>6,543</u>	<u>4,614</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 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 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Be Well	325	-	-	(325)	-	-	-	-	-
Improving Access to Psychological Therapies (IAPT)	(1,240)	44,742	(45,544)	2,042	-	45,000	(45,544)	544	-
Musculoskeleton Project (MSK)	6,598	-	(6,567)	(31)	-	-	-	-	-
	<u>5,683</u>	<u>44,742</u>	<u>(52,111)</u>	<u>1,686</u>	<u>-</u>	<u>45,000</u>	<u>(45,544)</u>	<u>544</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 2023

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:

	2023	2022
	£	£
Between two and five years	<u>12,625</u>	<u>24,569</u>

The total lease charge for the year was £6,312 (2022 - £170).

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

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

Travel and other expenses amounting to £Nil (2022: £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.