



Annual Review

2023/24

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www.sohas.co.uk

About Us

SOHAS has been operating since 1980 to help and support people who live or work in Sheffield and believe that their work is affecting their health, or their health is affecting their work. In this time, we have given advice to over 65,000 people to help them stay in work.

We are at the forefront of providing a high-quality work and health advice service in the UK. To enable us to do this, we listen to the people we give advice to, talk to businesses and analyse data and reports to ensure that we give the best advice possible.

This is why we were recently described by the Department of Work and Pensions as an “an exemplar organisation that others should aspire to”.



Our Approach

We are here to understand the impact of work and health issues on people who live or work in the areas of greatest deprivation and inequality, and who have the most insecure jobs in Sheffield.

We know that people living in poverty, those with disabilities or long-term health problems, carers, and people from some minority ethnic groups are more likely to be in insecure and badly designed jobs, which can harm people's health and wellbeing because of physical dangers, low pay, and too few or too many working hours.

Our focus is on prevention. We aim to provide practical advice and support that people can use to improve their workplace health and remain in employment avoiding the need to go to their GP and get a fitnote. We listen closely to the people we advise and use the data we collect to develop our understanding. We engage with academics, researchers and clinicians to make sense of what is the most effective way to give advice.



Our Values Include

- Confidentiality: we will not disclose information disclosed by patients without consent.
- Research and innovation: work and health issues are continually evolving; we will be at the forefront of carrying out research that will lead to innovative practice so we can provide the best possible service.
- Organisational culture: SOHAS staff work together as a team to ensure that everyone in the organisation receives the right kind of help and support to enable them to work effectively.
- Service delivery: We aim to deliver a service that meets the needs and expectations of people who need advice on work and health issues.

Our impact

In contrast to other comparable services we deliver the same or better outcomes with up to ten times less funding.

The impact of our work includes:

- Reducing sickness absences and the number of employees who attend work when they are ill.
- Reducing visits to GPs and clinicians by keeping employees healthier and in work.
- Improving the mental and physical health of employees.
- Improving employees working conditions.
- Giving employees the confidence to improve their relationship with their manager.
- Supporting employees to manage their health which leads to greater job satisfaction and more effective working.



Our Services

The Work and Health Service, which is funded by Sheffield City Council, provides advice to anyone who lives or works in Sheffield who believe their health is being affected by their job.

We predominately give advice in GP surgeries, but we also give advice on a face-to-face basis at our office, on Teams or Zoom or over the telephone.

An advice session generally lasts for 45 minutes. We use a holistic approach to give practical and straightforward advice without time limit.

We have expertise across a range of mental and physical health issues from simple to complex and advocate on behalf of people with employers if needed.

Performance

We gave advice to 1,000 people in 2023-24 (800 were new to our service).



90%

of people who contacted us were advised within 2 weeks

80%

of people who contacted us were in work

Patients Voices

Jo* has worked in the public sector for 3 years. They have had numerous managers over this time. They have struggled with lack of decision making from managers. This has had a negative impact on their work and increased their levels of stress and anxiety.

They have dyslexia and have been newly diagnosed with endometriosis which they have discussed with their HR department along with their other health conditions. The feedback they received was that action to alleviate their stress and anxiety would only be taken if they went 'off sick'. Their other health issues were not addressed. Jo was advised to speak to their TU rep to flag up their concerns that their health issues were being ignored by their latest manager and HR, and to ask for HR to develop an action plan to provide support for their endometriosis and other health issues. The adviser checked whether there was any external support Jo could access while the action plan was put in place.

A suggestion was made to contact the local branch of Mind for help managing their mental health. Jo reported back to the adviser that a plan had been put together and this had helped them to manage their workplace health issues, but they were worried that if their manager left, that they would be back to square one.

Who Uses Our Services Women 60% : Men 40%

Ethnicity Split

White **83%**
Asian/Black/Other **17%**



Ages

16-34 **25%**
35-54 **50%**
55+ **25%**



Top 4 Job Sector

Health Service **20%**
Public Administration **15%**
Education **12%**
Retail **9%**



In Work/Off Sick

In work **65%**
Off sick **35%**



*Not their real name.

Projects and Research

Our most recent project is the Women's Wellbeing and Reproductive Health Project in partnership with Heeley Trust. Our focus is on helping women whose reproductive health is affecting their ability to work or women whose work is having an impact on their reproductive health. We have been giving advice to employees to keep them at work and put together information that employers can use to support their employees concerning endometriosis, IVF, menopause and polycystic ovary syndrome.

Our latest research project is a research partnership with Sheffield University about Autism and employment. The project aims to investigate hiring practices in relation to autistic employees, including establishing the perceived barriers that prevent employers hiring more autistic people.

The project will co-design and pilot a 'behaviour change intervention' that can be used with employers to improve employment rates among autistic individuals.



Firth Park BAME Engagement

This is a small-scale project that engages with women on a range of work and health issues in Firth Park. The project focus is women who are in employment and who need help and support but maybe reluctant to access SOHAS via their GP, website or telephone.

The aim is to develop more inclusive ways of accessing our advice services.

Looking Ahead

There are 3 areas that we will focus on over the next year:

1. Continue to improve how we deliver our advice services, driven by what people tell us they need to stay healthy at work
2. Develop several research project funding bids
3. Expand our occupational health assessment business

We are looking closely at the government plans for changes to employment law and their approach to workplace health issues, which include:

- **Modernising health and safety legislation**
- **Increased enforcement and funding**
- **A greater mental health focus**
- **Expanded Worker Protections**

We will be closely following DWP on their approach to getting people into and keeping them at work.



Our Structure and contact details

Chief Executive

Nick Pearson

Staff

Sarah Cooke

Jon Dale

Debbie Unwin

Jo Cairns

Neesha Ayub

Farah Din

Ryan Woodward

Volunteer

Helen Goodrum

Trustees

Adrian Budgen

Anne Giller

Francis Creed

Jan Ellen

Steve Hambleton

Fahiim Osman

Sheffield Occupational Health Advisory Service (SOHAS) is a voluntary organisation and a registered charity.

SOHAS resources

our website at www.sohas.co.uk

our blog site at www.sohasworkplacehealth.com

SOHAS is a registered charity No. 1085464.

Registered No: 2429795 Registered Office: SOHAS, The Circle,
33 Rockingham Lane, Sheffield, S1 4FW

Contact Us:

Tel: 0114 275 5760

Email: sohas@sohas.co.uk

SOHAS is funded by:

Sheffield City Council,
Sheffield Town Trust and
VCSE Health and Wellbeing Fund



Find us on Facebook,
search 'SOHAS'



Find us on X,
@SOHASHealth



sohas@sohas.co.uk



@sohasworkplacehealth



Sheffield Occupational Health Advisory Service (SOHAS)

Working to Prevent and Alleviate the Effects of Work on Health

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 2024

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Budgen	
	A Giller	
	S Hambleton	
	J Ellen	(Appointed 13 June 2023)
	F Creed	(Appointed 1 February 2024)
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 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 2024**

Achievements and performance

The Work and Health Service

The Work and Health Service 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 Work and Health Service is now in its forty fourth year and is currently funded by a contract with Sheffield City Council following the transfer of public health functions to local authorities.

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.

Talking Therapies Employment Adviser Service (TTEA)

The IAPT TT 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 ended on the 31 March 2024.

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 2024**

Autism and Employment Research

We are working in partnership with Sheffield University on a research project on autism and employment.

Research Summary

Just 22% of autistic adults are in any kind of employment, compared to 50% of disabled people and 80% of non-disabled people (Office for National Statistics, 2021). Autistic people are at a significantly greater risk of social isolation, poor mental health and premature death. Employment provides opportunities for social interaction, increases financial independence, provides a sense of accomplishment and is known to be associated with improved mental health. Autistic people can be extremely effective employees, providing diverse skills to the workplace. Changing employer behaviours by addressing knowledge gaps, misconceptions and unhelpful attitudes, approaches and workplace norms could significantly improve employment opportunities for autistic people and provide benefits to organisational productivity.

Aims and Objectives

This project aims to:

1. Investigate hiring practices in relation to autistic employees, including establishing the perceived barriers employers experience to hiring more autistic people.
2. Co-design, create and pilot a behaviour change intervention to be used by employers that aims to improve employment rates among autistic individuals.

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 £767 (2023: £16,467), for the year under review. Unrestricted reserves amount to £88,760 at the year end (2023: £87,900).

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 2024 were £88,031 compared to £86,793 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

C Connolly (Resigned 3 August 2023)

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

S Hambleton

J Ellen

F Creed

(Appointed 13 June 2023)

(Appointed 1 February 2024)

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: 8 November 2024

A Giller

Trustee

Dated: 8 November 2024

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 2024.

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: 8 November 2024

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	3	107,288	84,099	191,387	127,415	45,000	172,415
Expenditure on:							
Charitable activities	4	106,428	84,192	190,620	110,374	45,544	155,918
Net incoming/(outgoing) resources before transfers		860	(93)	767	17,041	(544)	16,497
Gross transfers between funds	12	-	-	-	(544)	544	-
Net income/(expenditure) for the year/ Net movement in funds		860	(93)	767	16,497	-	16,497
Fund balances at 1 April 2023		87,900	-	87,900	71,403	-	71,403
Fund balances at 31 March 2024		88,760	(93)	88,667	87,900	-	87,900

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		729		1,107
Current assets					
Debtors	12	27,021		6,936	
Cash at bank and in hand		65,629		86,400	
		92,650		93,336	
Creditors: amounts falling due within one year	13	(4,712)		(6,543)	
Net current assets			87,938		86,793
Total assets less current liabilities			88,667		87,900
The funds of the charity					
Restricted income funds	15		(93)		-
Unrestricted funds			88,760		87,900
			88,667		87,900

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 2024.

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 8 November 2024

A Budgen
Trustee

Company registration number 2429795 (England and Wales)

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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 2024

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 2024

3 Charitable activities

	Workplace Health 2024 £	Restricted funds 2024 £	Total 2024 £	Workplace Health 2023 £	Restricted funds 2023 £	Total 2023 £
Services provided	3,673	-	3,673	18,425	-	18,425
Grants received	103,615	84,099	187,714	108,990	45,000	153,990
	<u>107,288</u>	<u>84,099</u>	<u>191,387</u>	<u>127,415</u>	<u>45,000</u>	<u>172,415</u>
Analysis by fund						
Unrestricted funds	107,288	-	107,288	127,415	-	127,415
Restricted funds	-	84,099	84,099	-	45,000	45,000
	<u>107,288</u>	<u>84,099</u>	<u>191,387</u>	<u>127,415</u>	<u>45,000</u>	<u>172,415</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Workplace Health 2024 £	Restricted funds 2024 £	Total 2024 £	Workplace Health 2023 £	Restricted funds 2023 £	Total 2023 £
Staff costs	74,410	78,469	152,879	89,060	39,042	128,102
Depreciation and impairment	378	-	378	836	352	1,188
Staff training	2,445	538	2,983	641	500	1,141
Rent and rates	6,945	-	6,945	3,965	2,347	6,312
Refreshments and employee costs	1,041	520	1,561	742	138	880
Insurance	3,342	-	3,342	2,801	579	3,380
Repairs and maintenance	130	-	130	121	250	371
Printing, postage and stationery	2,157	428	2,585	912	505	1,417
Telephone and broadband	1,907	25	1,932	1,038	713	1,751
Computer and CCTV costs	3,875	-	3,875	2,635	420	3,055
Travelling expenses	1,654	10	1,664	691	200	891
Legal and professional fees	4,844	3,486	8,330	3,938	456	4,394
Bank charges	228	-	228	205	42	247
Sundry expenses	1,612	716	2,328	1,999	-	1,999
	<u>104,968</u>	<u>84,192</u>	<u>189,160</u>	<u>109,584</u>	<u>45,544</u>	<u>155,128</u>
Grant funding of activities (see note 5)	200	-	200	(210)	-	(210)
Share of governance costs (see note 6)	1,260	-	1,260	1,000	-	1,000
	<u>106,428</u>	<u>84,192</u>	<u>190,620</u>	<u>110,374</u>	<u>45,544</u>	<u>155,918</u>
Analysis by fund						
Unrestricted funds	106,428	-	106,428	110,374	-	110,374
Restricted funds	-	84,192	84,192	-	45,544	45,544
	<u>106,428</u>	<u>84,192</u>	<u>190,620</u>	<u>110,374</u>	<u>45,544</u>	<u>155,918</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Grants payable

	2024 £	2023 £
Friends of Hazards	200	(210)

Last year, a refund was received of £210 relating to unspent monies on the grant given to Dr Megan Freeth at the University of Sheffield in the previous year.

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,260	1,000
Analysed between:		
Charitable activities	1,260	1,000

Governance costs include payments to the Independent Examiners of £1,260 (2023 - £1,000).

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	378	1,188

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
9	7

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	140,523	118,409
Social security costs	4,101	2,858
Other pension costs	8,255	6,835
	<u>152,879</u>	<u>128,102</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.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>52,852</u>	<u>45,011</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	<u>7,017</u>
At 31 March 2024	<u>7,017</u>
Depreciation and impairment	
At 1 April 2023	5,910
Depreciation charged in the year	<u>378</u>
At 31 March 2024	<u>6,288</u>
Carrying amount	
At 31 March 2024	<u>729</u>
At 31 March 2023	<u>1,107</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	22,337	4,939
Other debtors	-	36
Prepayments and accrued income	4,684	1,961
	<u>27,021</u>	<u>6,936</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,547	2,684
Trade creditors	874	2,529
Accruals and deferred income	1,291	1,330
	<u>4,712</u>	<u>6,543</u>

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>8,255</u>	<u>6,835</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The costs are allocated on the same basis as relevant wages and salaries costs.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Talking Therapies Employment Adviser Service	-	45,000	(42,186)	-	2,814
Women's Wellbeing and Reproductive Health Project	-	28,974	(26,012)	-	2,962
Autism and Employment Research	-	7,125	(14,112)	-	(6,987)
Sheffield Town Trust	-	3,000	(1,882)	-	1,118
	<u>-</u>	<u>84,099</u>	<u>(84,192)</u>	<u>-</u>	<u>(93)</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Improving Access to Psychological Therapies (IAPT)	-	45,000	(45,544)	544	-

Talking Therapies Employment Adviser Service (TTEA)

Funded by Sheffield Health and Social Care. Free and confidential service for people who have workplace mental health problems.

Womens' Wellbeing and Reproductive Health Project

In partnership with Heeley Trust to support women and SME's to help women employees to stay at work.

Autism and Employment Research

In partnership with Sheffield University on a research project on autism and employment. This project is currently in deficit as some of the work is yet to be invoiced. This fund is currently in deficit but the trustees are confident that the remaining balance of £7,125 due from the University of Sheffield will be received in the near future.

Sheffield Town Trust

Funding to create a new Operations manager post, introducing a new staffing structure to ensure a smooth transition between roles and provide continuity with the organisation.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	87,900	107,288	(106,428)	-	88,760

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	71,403	127,415	(110,374)	(544)	87,900

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	729	-	729
Current assets/(liabilities)	88,031	(93)	87,938
	<u>88,760</u>	<u>(93)</u>	<u>88,667</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,107	-	1,107
Current assets/(liabilities)	86,793	-	86,793
	<u>87,900</u>	<u>-</u>	<u>87,900</u>

18 Operating lease commitments

Lessee

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:

	2024 £	2023 £
Within one year	7,308	-
Between two and five years	-	12,625
	<u>7,308</u>	<u>12,625</u>

Lessor

The total lease charge for the year was £6,945 (2023 - £6,312).

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - 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 2024

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Budgen	
	A Giller	
	S Hambleton	
	J Ellen	(Appointed 13 June 2023)
	F Creed	(Appointed 1 February 2024)
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 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 2024**

Achievements and performance

The Work and Health Service

The Work and Health Service 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 Work and Health Service is now in its forty fourth year and is currently funded by a contract with Sheffield City Council following the transfer of public health functions to local authorities.

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.

Talking Therapies Employment Adviser Service (TTEA)

The IAPT TT 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 ended on the 31 March 2024.

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 2024**

Autism and Employment Research

We are working in partnership with Sheffield University on a research project on autism and employment.

Research Summary

Just 22% of autistic adults are in any kind of employment, compared to 50% of disabled people and 80% of non-disabled people (Office for National Statistics, 2021). Autistic people are at a significantly greater risk of social isolation, poor mental health and premature death. Employment provides opportunities for social interaction, increases financial independence, provides a sense of accomplishment and is known to be associated with improved mental health. Autistic people can be extremely effective employees, providing diverse skills to the workplace. Changing employer behaviours by addressing knowledge gaps, misconceptions and unhelpful attitudes, approaches and workplace norms could significantly improve employment opportunities for autistic people and provide benefits to organisational productivity.

Aims and Objectives

This project aims to:

1. Investigate hiring practices in relation to autistic employees, including establishing the perceived barriers employers experience to hiring more autistic people.
2. Co-design, create and pilot a behaviour change intervention to be used by employers that aims to improve employment rates among autistic individuals.

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 £767 (2023: £16,467), for the year under review. Unrestricted reserves amount to £88,760 at the year end (2023: £87,900).

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 2024 were £88,031 compared to £86,793 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

C Connolly (Resigned 3 August 2023)

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

S Hambleton

J Ellen

F Creed

(Appointed 13 June 2023)

(Appointed 1 February 2024)

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: 8 November 2024

A Giller

Trustee

Dated: 8 November 2024

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 2024.

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: 8 November 2024

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Income from:						
Charitable activities	3	107,288	84,099	191,387	127,415	172,415
Expenditure on:						
Charitable activities	4	106,428	84,192	190,620	110,374	155,918
Net incoming/(outgoing) resources before transfers		860	(93)	767	17,041	(544)
Gross transfers between funds	12	-	-	-	(544)	544
Net income/(expenditure) for the year/ Net movement in funds		860	(93)	767	16,497	-
Fund balances at 1 April 2023		87,900	-	87,900	71,403	-
Fund balances at 31 March 2024		88,760	(93)	88,667	87,900	-

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		729		1,107
Current assets					
Debtors	12	27,021		6,936	
Cash at bank and in hand		65,629		86,400	
		92,650		93,336	
Creditors: amounts falling due within one year	13	(4,712)		(6,543)	
Net current assets			87,938		86,793
Total assets less current liabilities			88,667		87,900
The funds of the charity					
Restricted income funds	15		(93)		-
Unrestricted funds			88,760		87,900
			88,667		87,900

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 2024.

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 8 November 2024

A Budgen
Trustee

Company registration number 2429795 (England and Wales)

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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 2024

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 2024

3 Charitable activities

	Workplace Health 2024 £	Restricted funds 2024 £	Total 2024 £	Workplace Health 2023 £	Restricted funds 2023 £	Total 2023 £
Services provided	3,673	-	3,673	18,425	-	18,425
Grants received	103,615	84,099	187,714	108,990	45,000	153,990
	<u>107,288</u>	<u>84,099</u>	<u>191,387</u>	<u>127,415</u>	<u>45,000</u>	<u>172,415</u>
Analysis by fund						
Unrestricted funds	107,288	-	107,288	127,415	-	127,415
Restricted funds	-	84,099	84,099	-	45,000	45,000
	<u>107,288</u>	<u>84,099</u>	<u>191,387</u>	<u>127,415</u>	<u>45,000</u>	<u>172,415</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Workplace Health 2024 £	Restricted funds 2024 £	Total 2024 £	Workplace Health 2023 £	Restricted funds 2023 £	Total 2023 £
Staff costs	74,410	78,469	152,879	89,060	39,042	128,102
Depreciation and impairment	378	-	378	836	352	1,188
Staff training	2,445	538	2,983	641	500	1,141
Rent and rates	6,945	-	6,945	3,965	2,347	6,312
Refreshments and employee costs	1,041	520	1,561	742	138	880
Insurance	3,342	-	3,342	2,801	579	3,380
Repairs and maintenance	130	-	130	121	250	371
Printing, postage and stationery	2,157	428	2,585	912	505	1,417
Telephone and broadband	1,907	25	1,932	1,038	713	1,751
Computer and CCTV costs	3,875	-	3,875	2,635	420	3,055
Travelling expenses	1,654	10	1,664	691	200	891
Legal and professional fees	4,844	3,486	8,330	3,938	456	4,394
Bank charges	228	-	228	205	42	247
Sundry expenses	1,612	716	2,328	1,999	-	1,999
	<u>104,968</u>	<u>84,192</u>	<u>189,160</u>	<u>109,584</u>	<u>45,544</u>	<u>155,128</u>
Grant funding of activities (see note 5)	200	-	200	(210)	-	(210)
Share of governance costs (see note 6)	<u>1,260</u>	<u>-</u>	<u>1,260</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>106,428</u>	<u>84,192</u>	<u>190,620</u>	<u>110,374</u>	<u>45,544</u>	<u>155,918</u>
Analysis by fund						
Unrestricted funds	106,428	-	106,428	110,374	-	110,374
Restricted funds	<u>-</u>	<u>84,192</u>	<u>84,192</u>	<u>-</u>	<u>45,544</u>	<u>45,544</u>
	<u>106,428</u>	<u>84,192</u>	<u>190,620</u>	<u>110,374</u>	<u>45,544</u>	<u>155,918</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Grants payable

	2024 £	2023 £
Friends of Hazards	200	(210)

Last year, a refund was received of £210 relating to unspent monies on the grant given to Dr Megan Freeth at the University of Sheffield in the previous year.

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,260	1,000
Analysed between:		
Charitable activities	1,260	1,000

Governance costs include payments to the Independent Examiners of £1,260 (2023 - £1,000).

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	378	1,188

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
9	7

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	140,523	118,409
Social security costs	4,101	2,858
Other pension costs	8,255	6,835
	<u>152,879</u>	<u>128,102</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.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>52,852</u>	<u>45,011</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	<u>7,017</u>
At 31 March 2024	<u>7,017</u>
Depreciation and impairment	
At 1 April 2023	5,910
Depreciation charged in the year	<u>378</u>
At 31 March 2024	<u>6,288</u>
Carrying amount	
At 31 March 2024	<u>729</u>
At 31 March 2023	<u>1,107</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	22,337	4,939
Other debtors	-	36
Prepayments and accrued income	4,684	1,961
	<u>27,021</u>	<u>6,936</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,547	2,684
Trade creditors	874	2,529
Accruals and deferred income	1,291	1,330
	<u>4,712</u>	<u>6,543</u>

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>8,255</u>	<u>6,835</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The costs are allocated on the same basis as relevant wages and salaries costs.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Talking Therapies Employment Adviser Service	-	45,000	(42,186)	-	2,814
Women's Wellbeing and Reproductive Health Project	-	28,974	(26,012)	-	2,962
Autism and Employment Research	-	7,125	(14,112)	-	(6,987)
Sheffield Town Trust	-	3,000	(1,882)	-	1,118
	<u>-</u>	<u>84,099</u>	<u>(84,192)</u>	<u>-</u>	<u>(93)</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Improving Access to Psychological Therapies (IAPT)	-	45,000	(45,544)	544	-

Talking Therapies Employment Adviser Service (TTEA)

Funded by Sheffield Health and Social Care. Free and confidential service for people who have workplace mental health problems.

Womens' Wellbeing and Reproductive Health Project

In partnership with Heeley Trust to support women and SME's to help women employees to stay at work.

Autism and Employment Research

In partnership with Sheffield University on a research project on autism and employment. This project is currently in deficit as some of the work is yet to be invoiced. This fund is currently in deficit but the trustees are confident that the remaining balance of £7,125 due from the University of Sheffield will be received in the near future.

Sheffield Town Trust

Funding to create a new Operations manager post, introducing a new staffing structure to ensure a smooth transition between roles and provide continuity with the organisation.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	87,900	107,288	(106,428)	-	88,760

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	71,403	127,415	(110,374)	(544)	87,900

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	729	-	729
Current assets/(liabilities)	88,031	(93)	87,938
	<u>88,760</u>	<u>(93)</u>	<u>88,667</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,107	-	1,107
Current assets/(liabilities)	86,793	-	86,793
	<u>87,900</u>	<u>-</u>	<u>87,900</u>

18 Operating lease commitments

Lessee

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:

	2024 £	2023 £
Within one year	7,308	-
Between two and five years	-	12,625
	<u>7,308</u>	<u>12,625</u>

Lessor

The total lease charge for the year was £6,945 (2023 - £6,312).

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - 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.