



SOHAS

Sheffield Occupational
Health Advisory Service

ANNUAL REPORT

2024-25



SOHAS Annual Report 2024-25

About Us

Our organisation has been working since 1980 to help and support people who live or work in Sheffield and believe either that their work is affecting their health or that their work is affected by their health. Over this time we have given advice to more than 65,000 people in the city to help them stay in work. We are at the forefront of providing high-quality work & health advice services in the UK.



Our Approach

Our focus is on prevention, giving help to people as early as possible so that they can avoid the need to go to their GP and get a 'fit note'. Our aim is to enable someone to remain in their job. We listen closely to the people we advise and empower them by providing information and practical support that they can use to improve their workplace health and work situation.

We prioritise people who live and work in areas of the greatest deprivation and who have the most vulnerable jobs in Sheffield. We know that bad jobs – especially for people on low wages, those with disabilities or long-term health problems, carers, and people from some minority ethnic groups – harm people's health and wellbeing because of physical dangers, insufficient income, job insecurity, and too few, or too many, working hours.

We actively seek feedback from our service users and collect a range of data about their situations which we are able to analyse to identify common issues and improve our practice. We look for opportunities to engage with academics, researchers and clinicians to identify the most effective ways to support people with work-related health issues.

Our services

Our core service is our Work and Health Service. This is funded by Sheffield City Council and is open to anyone who lives or works in Sheffield. We predominantly see people in GP surgeries, but we also give advice on a face-to-face basis at our office, over the telephone, and by digital link up using Teams or Zoom. An advice session generally lasts for 45 minutes. We take a holistic approach that looks at a range of work and other issues in order to give practical straightforward advice that people find easy to follow.

Performance

- In 2024-25 we gave advice to 750 new service users and 220 returning service users.
- 90% of service users were advised within two weeks of making contact.
- In line with our preventive approach, 70% of service users were in work.
- The age of service users ranges from 18 upwards and we continue to see a small increase in the number of people working beyond their state retirement age through choice or necessity.



Our Core Values

- **Confidentiality:** We never disclose information that service users tell us about their workplace health issues without their consent, unless for lawful purposes.
- **Research and innovation:** We aim to be at the forefront of research that leads to innovative practice so that our advisers can give the best possible advice to keep our service users in work.
- **Organisational culture:** Staff at SOHAS 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.

Our Impact

This is what feedback from our service users tells us:

- We lower their workplace stress
- We reduce the number of visits to their GPs
- We improve their working conditions
- We reduce their sickness absence
- We reduce the number of times they attend work when they are ill
- Our advice leads to improved communication with their manager
- Our advice enables them to work more effectively
- They pass on the advice we give to their colleagues

This is what we are told by the clinicians who refer people to us:

- We reduce GP workloads
- We are a valuable resource to clinicians
- We provide help and support on issues related to work and health that are outside their expertise

Evaluation

We are a very cost effective service. Sheffield Hallam University recently completed an evaluation of our work. A summary of their research found that 84% of former users interviewed were positive about our service and rated the support received as 'very good' (56%) and 'fairly good' (28%). Key messages from the evaluation include:

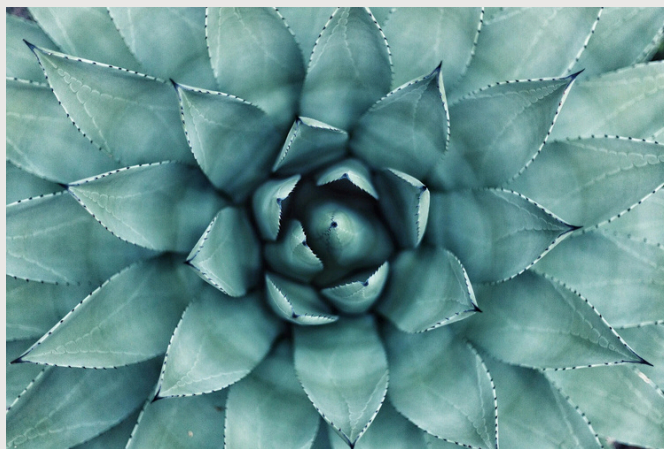
- We are empathetic and knowledgeable: *'I'd already been drawn and quartered and then for SOHAS to listen to me made the difference because there was nobody.'*
- The sense that our advisers were trusted intermediaries: *'I wasn't alone, knowing that someone was there.'*
- The importance of receiving consistent support from the same adviser.
- The importance of long-term support when workplace issues persisted.
- Our impartial approach is important: *'They're independent. They're not working on behalf of the company.'*

Projects and Research

We actively seek opportunities to investigate emerging workplace health issues and to collaborate with other organisations and institutions to use our expertise and improve our practice. Three projects with which we were involved concluded in 2025.

Women's wellbeing and reproductive health project

This was a two year project led by Heeley Development Trust that was completed in June 2025. Our role was to focus on how to support women whose employment is being impacted by their reproductive health. We provided advice to women referred to us and compiled information for employers on how to support their female employees in relation to endometriosis, in vitro fertilisation, menopause and polycystic ovary syndrome. We found the design of the project challenging, but we were able to greatly increase our knowledge about reproductive health issues and the difficulties they can cause between employers and employees particularly around reasonable adjustments.



Firth Park Black and minority ethnic engagement project

This was a very small-scale project carried out in the Firth Park area of Sheffield and completed in June 2025. The aim was to reach out to women in employment who might be reluctant to access our services via their GP, website, or telephone, and identify whether we can develop more inclusive ways of promoting our advice services. The outcomes highlighted the significant role played by heads of household in directing the lives of the women in the sample which means that we need to consider how we might engage more generally with these families if we are to reach our target group.

Autism and employment research

This work was carried out in partnership with the University of Sheffield. Autistic people are under-represented in the workforce for many reasons including insufficient employer knowledge about autism and poor suitability of employment environments and practices. The aim was to assess the feasibility and acceptability of a set of co-developed web-based resources aimed at employers. The resources were designed to improve employer confidence and knowledge in relation to employing autistic people and to give them a set of practical materials to enhance the inclusivity of their employment processes. Twenty employers who were currently responsible for managing recruitment activities/processes in their organisations were asked to engage with the web-based resources for an hour over a two week period. Results indicated that employers found the resources to be highly acceptable and their usability was rated as “excellent”. Engagement with the web-based resources reduced employer worry about employing an autistic person and increased their knowledge about workplace adjustments. We will use the tools developed for this research in our own practice and hope to be able to roll out access more widely.

Student Placements

We regularly provide placements for students from a variety of courses. We have developed a new and more structured approach to our placements in order to provide a greater level of engagement for the student. As well as providing job shadowing to enable the student to gain an understanding of how we deliver our advice services and the types of workplace issues we encounter, we also assist the student to undertake a piece of research using our data to investigate an aspect of workplace health. This research is supervised by one of our trustees with an academic background and the intention is that the findings will be published in a research journal. This approach should increase the value of the placements for the students and our organisation.



Looking ahead

Over the next twelve months we will be prioritising activity in four areas:

- 1) Participation in two projects to up-skill managers in small and medium enterprises by devising practical resources aimed at this type of employer that are easy to use and implement and that will develop their skills to support their employees to stay in work and remain productive.
- 2) Expanding our occupational health assessment business.
Continuing to develop research about neurodiversity and employment.
- 3) Continuing to evaluate the effectiveness of our service and use this knowledge to improve our delivery.
- 4) Monitoring government plans for changes to employment law and their approach to workplace health issues.



SOHAS
**SHEFFIELD OCCUPATIONAL HEALTH
ADVISORY SERVICE**
Independent Workplace Health Advice

WWW.SOHAS.CO.UK / sohas@sohas.co.uk / 0114 2755760

SOHAS currently (01/2026) receives funding from Sheffield City Council, Integrated Care Board, University of Sheffield and Voluntary Action Sheffield.
Sheffield Occupational Health Advisory Service Limited and Registered in England and Wales. Registered Company: 2429795. Registered Charity 1085464.
Address: SOHAS, The Circle, 33 Rockingham Lane, Sheffield, S1 4FW

Charity registration number 1085464 (England and Wales)

Company registration number 2429795

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Budgen	
	A Giller	
	S Hambleton	
	F Creed	
	I Obaid	(Appointed 26 March 2025)
	D Ekong Tsafack	(Appointed 26 March 2025)
	H Shakeek	(Appointed 12 February 2025)
	F Osman	(Appointed 16 October 2024)
Secretary	A Budgen	
Charity number (England and Wales)	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 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 2025

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 fifth 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 to patients from the 4 major health services across the city. Work in secondary care is more complex than primary care and we have and are developing new ways of working and gained valuable insights into how to keep patients who have multiple health issues in employment. We expect that we will see an increase in the number of patients with work related neurodiversity issues and the beginning of the impact the introduction of AI into people's jobs.

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 £1,000,000 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.

Women's Wellbeing and Reproductive Health Project

We started to deliver this project in partnership with Heeley Trust in 2022. 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 2025

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.

BAME Community Project fund

The average number of patients from BAME communities who are referred to SOHAS is approximately 17%. We want to increase our engagement and referrals to 25% and we wanted to focus on women in BAME communities. Sheffield Economic Evidence Base Research carried out by KADA in 2022 showed that women in BAME communities are twice as likely to be in insecure work compared to white workers, experience low-pay, and work in key worker jobs. Our focus will be on women who are in employment who need help and support but maybe reluctant to access SOHAS via their GP, our website, or telephone. The work will be carried out by a multilingual advisor around the Firth Park area.

Financial review

The charity reports a deficit of £10,492 (2024: Surplus - £767), for the year under review. Unrestricted reserves amount to £65,011 at the year end (2024: £88,760).

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 2025 were £64,362 compared to £88,031 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.

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

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:

A Budgen

A Giller

S Hambleton

J Ellen

(Resigned 5 December 2024)

F Creed

I Obaid

(Appointed 26 March 2025)

D Ekong Tsafack

(Appointed 26 March 2025)

H Shakeek

(Appointed 12 February 2025)

F Osman

(Appointed 16 October 2024)

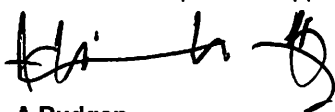
The trustees when complete consist of not less than four persons being: the officers of the charity, that is the chairperson, treasurer and secretary; and such representatives of member organisations as may be elected at each AGM; and individuals.

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: 24 September 2025

A Giller

Trustee

Dated: 24 September 2025



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 2025.

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.


Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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: 24 September 2025

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income from:</u>							
Charitable activities	3	111,063	41,655	152,718	107,288	84,099	191,387
Investments	4	204	-	204	-	-	-
Total income		<u>111,267</u>	<u>41,655</u>	<u>152,922</u>	<u>107,288</u>	<u>84,099</u>	<u>191,387</u>
<u>Expenditure on:</u>							
Charitable activities	5	135,016	28,398	163,414	106,428	84,192	190,620
Net (expenditure)/income for the year/							
Net movement in funds		(23,749)	13,257	(10,492)	860	(93)	767
Fund balances at 1 April 2024		<u>88,760</u>	<u>(93)</u>	<u>88,667</u>	<u>87,900</u>	<u>-</u>	<u>87,900</u>
Fund balances at 31 March 2025		<u>65,011</u>	<u>13,164</u>	<u>78,175</u>	<u>88,760</u>	<u>(93)</u>	<u>88,667</u>

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		649		729
Current assets					
Debtors	13	27,752		27,021	
Cash at bank and in hand		54,616		65,629	
		82,368		92,650	
Creditors: amounts falling due within one year	14	(4,842)		(4,712)	
Net current assets			77,526		87,938
Total assets less current liabilities			78,175		88,667
The funds of the charity					
Restricted income funds	16	13,164		(93)	
Unrestricted funds		65,011		88,760	
		78,175		88,667	

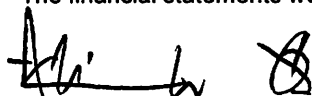
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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 24 September 2025



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 2025

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 Basis of preparation

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 2025

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 2025

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 2025

3 Charitable activities

	Workplace Health 2025 £	Restricted funds 2025 £	Total 2025 £	Workplace Health 2024 £	Restricted funds 2024 £	Total 2024 £
Services provided	9,074	-	9,074	3,673	-	3,673
Grants received	101,989	41,655	143,644	103,615	84,099	187,714
	<u>111,063</u>	<u>41,655</u>	<u>152,718</u>	<u>107,288</u>	<u>84,099</u>	<u>191,387</u>
Analysis by fund						
Unrestricted funds	111,063	-	111,063	107,288	-	107,288
Restricted funds	-	41,655	41,655	-	84,099	84,099
	<u>111,063</u>	<u>41,655</u>	<u>152,718</u>	<u>107,288</u>	<u>84,099</u>	<u>191,387</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	204	-

5 Charitable activities

	Workplace Health 2025 £	Restricted funds 2025 £	Total 2025 £	Workplace Health 2024 £	Restricted funds 2024 £	Total 2024 £
Staff costs	101,773	26,583	128,356	74,410	78,469	152,879
Depreciation and impairment	595	-	595	378	-	378
Staff training	746	-	746	2,445	538	2,983
Rent and rates	7,308	-	7,308	6,945	-	6,945
Refreshments and employee costs	531	120	651	1,041	520	1,561
Insurance	3,527	-	3,527	3,342	-	3,342
Repairs and maintenance	98	-	98	130	-	130
Printing, postage and stationery	876	8	884	2,157	428	2,585
Telephone and broadband	1,383	66	1,449	1,907	25	1,932
Computer and CCTV costs	3,385	-	3,385	3,875	-	3,875
Travelling expenses	1,739	56	1,795	1,654	10	1,664
Legal and professional fees	11,055	1,120	12,175	4,844	3,486	8,330
Bank charges	228	-	228	228	-	228
Sundry expenses	332	445	777	1,612	716	2,328
	<u>133,576</u>	<u>28,398</u>	<u>161,974</u>	<u>104,968</u>	<u>84,192</u>	<u>189,160</u>
Grant funding of activities (see note 6)	-	-	-	200	-	200
Share of governance costs (see note 7)	1,440	-	1,440	1,260	-	1,260
	<u>135,016</u>	<u>28,398</u>	<u>163,414</u>	<u>106,428</u>	<u>84,192</u>	<u>190,620</u>
Analysis by fund						
Unrestricted funds	135,016	-	135,016	106,428	-	106,428
Restricted funds	-	28,398	28,398	-	84,192	84,192
	<u>135,016</u>	<u>28,398</u>	<u>163,414</u>	<u>106,428</u>	<u>84,192</u>	<u>190,620</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Grants payable

2024
£

Friends of Hazards 200

7 Support costs allocated to activities

2025
£

2024
£

Governance costs 1,440 1,260

Analysed between:

Charitable activities 1,440 1,260

Governance costs include payments to the Independent Examiners of £1,440 (2024 - £1,260).

8 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets 595 378

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

2025
Number

2024
Number

7 9

Employment costs

2025
£

2024
£

Wages and salaries 115,818 140,523

Social security costs 1,890 4,101

Other pension costs 10,648 8,255

128,356 152,879

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

10 Employees

(Continued)

Redundancy and termination payments totalling £620 were made in the reporting period following the ending of one employee's involvement on the Women's Wellbeing and Reproductive Health project.

The charity operates a defined contribution benefits scheme in respect of its employees. The organisation makes contributions of 6% (or 11% for salary sacrifice employees) 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:

	2025	2024
	£	£
Aggregate compensation	<u>54,619</u>	<u>52,852</u>

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2024	7,017
Additions	515
Disposals	(360)
At 31 March 2025	<u>7,172</u>
Depreciation and impairment	
At 1 April 2024	6,288
Depreciation charged in the year	595
Eliminated in respect of disposals	(360)
At 31 March 2025	<u>6,523</u>
Carrying amount	
At 31 March 2025	<u>649</u>
At 31 March 2024	<u>729</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	22,796	22,337
Prepayments and accrued income	4,956	4,684
	<u>27,752</u>	<u>27,021</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,891	2,547
Trade creditors	571	874
Accruals and deferred income	1,380	1,291
	<u>4,842</u>	<u>4,712</u>

15 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>10,648</u>	<u>8,255</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.

16 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 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Talking Therapies Employment Adviser Service	2,814	-	-	2,814
Women's Wellbeing and Reproductive Health Project	2,962	29,530	(26,298)	6,194
Autism and Employment Research	(6,987)	7,125	-	138
Sheffield Town Trust	1,118	-	(573)	545
BAME Community Project	-	5,000	(1,527)	3,473
	<u>(93)</u>	<u>41,655</u>	<u>(28,398)</u>	<u>13,164</u>

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	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
	-	84,099	(84,192)	(93)

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.

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.

BAME (Black, Asian and Minority Ethnic) Community Project

Funding to increase the charity's engagement with BAME women in the Firth Park area to enable them to stay in work.

17 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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	88,760	111,267	(135,016)	65,011
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	87,900	107,288	(106,428)	88,760

SHEFFIELD OCCUPATIONAL HEALTH ADVISORY SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	649	-	649
Current assets/(liabilities)	64,362	13,164	77,526
	<u>65,011</u>	<u>13,164</u>	<u>78,175</u>
	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>

19 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:

	2025 £	2024 £
Within one year	<u>7,308</u>	<u>7,308</u>

Lessor

The total lease charge for the year was £7,308 (2024 - £6,945).

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

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

Travel and other expenses amounting to £Nil (2024: £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.