

# HARLOW OCCUPATIONAL HEALTH SERVICE LIMITED

England & Wales · Charity number 210370

## Details

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|                |                                                                                 |
|----------------|---------------------------------------------------------------------------------|
| Other names    | HARLOW INDUSTRIAL HEALTH SERVICE LIMITED, HARLOW<br>OCCUPATIONAL HEALTH SERVICE |
| Status         | Registered                                                                      |
| Legal form     | Charitable company                                                              |
| Company number | <a href="#">00555099</a>                                                        |
| Registered     | 1962-09-22                                                                      |
| Register       | <a href="#">View on the Charity Commission register</a>                         |

## Contact

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|         |                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------|
| Address | Harlow Occupational Health Service<br>Stephan Taylor House<br>Edinburgh Place<br>Harlow<br>CM20 2DJ |
| Phone   | 01279422377                                                                                         |
| Email   | <a href="mailto:enquiries@hohs.org">enquiries@hohs.org</a>                                          |
| Website | <a href="http://www.hohs.org">www.hohs.org</a>                                                      |

## Activities

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**Objects:** TO PROVIDE SERVICES FOR THE TREATMENT AND CARE OF PEOPLE WHO ARE INJURED OR BECOME SICK WHILST AT WORK. TO PREVENT AND CURE OCCUPATIONAL DISEASES AND INJURIES, AND TO PROMOTE THE GENERAL HEALTH OF WORKERS.

**Activities:** Occupational Health Service in Harlow since 1955 advising employers on health related issues.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** NATIONAL
- Essex
- Hertfordshire

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2024-10-31 | £642,985 | £676,770    | £469,769 | 11        |
| 2023-10-31 | £856,632 | £733,330    | £503,554 | 11        |
| 2022-10-31 | £741,553 | £712,196    | £380,252 | 12        |
| 2021-10-31 | £755,445 | £715,304    | £350,895 | 12        |
| 2020-10-31 | £680,935 | £726,977    | £310,754 | 13        |

## Trustees

| Name                               | Role  | Appointed  |
|------------------------------------|-------|------------|
| Jane Greer                         | Chair | 2024-04-16 |
| Allan Edward Jolley                |       | 2019-08-14 |
| Councillor Anthony Wyndham Edwards |       | 2021-06-21 |
| Jacqueline Lesley Sully            |       | 2022-03-10 |
| Leigh Alison Macrae                |       | 2022-03-10 |
| Stella Lucie Dunlop                |       | 2022-03-10 |

**HARLOW OCCUPATIONAL HEALTH SERVICE LIMITED**

England & Wales - Charity number 210370

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# Accounts

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REGISTERED COMPANY NUMBER: 00555099 (England and Wales)  
REGISTERED CHARITY NUMBER: 210370

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 October 2024**  
**for**  
**Harlow Occupational Health Service Ltd**

Godfrey Laws & Co Limited  
Statutory Auditors  
65 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

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for the Year Ended 31 October 2024**

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## Harlow Occupational Health Service Ltd

### Report of the Trustees for the Year Ended 31 October 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions of 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

##### Objectives and aims

The charity was set up by the Nuffield Provincial Hospitals Trust in 1955 to provide a medical service to the industry growing up in Harlow New Town. This pre-dated the existence of a district General Hospital in the area. In the Articles of Association the objectives of the company are:

- To advance the physical and mental welfare of the working population by the prevention and cure of occupational illness, diseases and injuries and to promote the general health of workers.
- To provide services for medical treatment/care to assist full restoration to health.
- To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational and environmental health directly or through partnerships.

The benefits include:

- Reduced sickness absence rates and associated costs
- Compliance with Government Legislation
- Management and reduction of work related stress
- Healthier workforce

Our occupational health professions use their expertise to advise both employers and employees of risks to health and how best to avoid these. As well as providing all routine occupational health services, we have capabilities to undertake through partnerships the following:

- On-site counselling
- Safety consultants and hygienist
- Physiotherapy
- Drug & Alcohol testing

The volume of work generated in the year to 31st October 2024 was as follows:

Total bookings were 5469.

|                                          |                             |
|------------------------------------------|-----------------------------|
| - Health Surveillance and screening      | 1885                        |
| - COSHH Medicals                         | 385                         |
| - Police Medicals                        | 464                         |
| - Medical Assessments & Reviews          | 623                         |
| - Driver HGV/PSV Medicals                | 313                         |
| - Fire Service Recruits                  | 204                         |
| - Ill Health Retirement                  | 19                          |
| - New starter screening                  | 1155                        |
| - Counselling                            | 170                         |
| - Training courses                       | 26 with 194 attendees       |
| - Volunteers First Aid Training (no fee) | 9 courses with 57 attendees |

## **OBJECTIVES AND ACTIVITIES**

### **Public benefit**

Harlow Occupational Health Service works in collaboration with other service providers to maintain their facilities and services to all. They work to charging amounts that the vast majority of people can afford and therefore their fees do not prevent people from accessing the services or facilities. Voluntary organisations are able to access free first aid training.

Premiums are paid for by others for example; as a benefit provided under condition of employment.

People in poverty are not excluded from the opportunity to benefit. Subsidised rates are offered for First Aid Training and Health Assessments. Room hire was provided for free to other local charities.

The benefits to the public are set out in the Charities Objectives and Activities.

Harlow Occupational Health Service works closely with its clients to educate and advise on how to prevent workplace injury and treat those with work related illness. We currently provide our services to over 450 local businesses and have provided such services since 1955.

Our services have undoubtedly had a positive impact on the number of work days lost due to ill health and workplace injury. We believe our services have had a positive effect on the financial status of the companies we serve, as well as the economy. A reduction in lost productivity days directly leads due to a reduction in lost taxes for the government, reduced NHS costs and reduced payment of benefits to those who are unable to work due to long term health issues, very often work related.

### **Social investment**

The Company has a policy to support all staff in enhancing their skills and work and in their social life. If any member of staff wishes to attend a course that is relevant to their work, then this is scheduled throughout the year. The nursing staff are supported continually with their on-going medical accreditation. In particular over the next couple of years with the changing requirements of the medical bodies requiring proof of training and evidence of on-the-job situations which merited recording.

With the current staff of 11 there are 4 employees who are full-time. Staff choose to work hours that enable them to have a satisfactory home life, and at the same time covering the requirements of the business to ensure a good service is given to our clients.

## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Harlow Occupational Health Service (HOHS) continued to expand its charitable activities over the past year, reinforcing its commitment to supporting the local community. In addition to providing all services at an affordable cost to local businesses, HOHS maintained its policy of offering heavily reduced rates for charities.

To further support the voluntary sector, HOHS delivered nine free first aid training courses between November 2023 and October 2024, benefiting 57 attendees from various voluntary organisations. All other first aid training services continued, with course numbers remaining stable compared to the previous year.

HOHS also strengthened its outreach initiatives by providing nurse-led health and wellbeing checks at local charities, ensuring that individuals in need could access essential occupational health support. This initiative reflects the organisation's ongoing mission to promote workplace health and wellbeing across all sectors.

To maintain the highest professional standards, HOHS continued investing in staff development, ensuring that all medical personnel received ongoing training and remained compliant with their professional registration requirements. This commitment to professional excellence ensures that all services provided by HOHS are delivered to the highest standards.

HOHS remained a trusted partner for public services, with the Fire Service continuing to rely on its expertise for occupational health medicals due to internal staffing shortages. However, from April 2024, Police Forces transitioned their medical assessments back in-house due to funding constraints.

To enhance its visibility and expand its reach, HOHS implemented a new marketing strategy aimed at increasing awareness of its services among local businesses and charitable organisations. This initiative is expected to strengthen partnerships and promote HOHS's role within the workplace health.

In addition, HOHS successfully renewed its CHAS (Constructing Health and Safety) accreditation, reaffirming its compliance with industry standards. This accreditation provides clients with confidence that all services are delivered in line with best practices in occupational health and safety.

Despite changes in client contracts, HOHS remains committed to its mission of delivering high-quality, accessible occupational health services to businesses, charities, and public sector organisations.

#### **FINANCIAL REVIEW**

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

The Company is dependant on funding through subscriptions and individual contracts from employers for their employees.

##### **Investment policy and objectives**

The Board have considered the factors limiting charities to not risk capital invested. Reserves are held in one account the Business Fund Account with The Co-operative Bank.

##### **Reserves policy**

The Company has a Policy Statement that the organisation will hold reserves appropriate to the level of activity to ensure the on-going viability of the organisation.

The reserves policy has been set giving due consideration to the risks and opportunities that the charity faces or may face in the future.

##### **Going concern**

The charity reported a deficit of cash inflow of (£33,785) (inflow 2023: 123,302) for the year, there are no material uncertainties about the charity's ability to continue. The trustees are of the view that on this basis the charity is a going concern.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The Charity's Trustees remain at six taken from member clients and the Local Authority and Trades Council. They meet four times a year, January, April, July & November

##### **Organisational structure**

The staff of the Charity is headed by the Chief Executive, Ms S Wright, who has ultimate responsibility for the day to day running of the business. Supported by an administrative team of 6 staff. The Occupational Health Manager and Clinical OH Manager are responsible for the professional side of the business which includes a total of 3 occupational health advisors and 3 medical officers.

##### **Induction and training of new trustees**

New trustees are fully informed of their obligations with the issue of the Charity Commission publication "The Essential Trustee, what you need to know".

Harlow Occupation Health Service Limited keeps a PSC register and we can confirm that there are no persons with a significant control.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

00555099 (England and Wales)

##### **Registered Charity number**

210370

##### **Registered office**

Stephen Taylor House  
Edinburgh Place  
Templefields  
Harlow  
Essex  
CM20 2DJ

##### **Trustees**

A E Jolley  
Cllr A Edwards  
Mrs L A Macrae  
Ms S L Dunlop  
Mrs C Casey (resigned 15.4.24)  
Ms J Sully  
Ms J Greer (appointed 15.4.24)

##### **Company Secretary**

Ms S Wright

##### **Auditors**

Godfrey Laws & Co Limited  
Statutory Auditors  
65 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

**Harlow Occupational Health Service Ltd**

**Report of the Trustees  
for the Year Ended 31 October 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**  
Whiskers LLP  
Gate House  
The High  
Harlow  
Essex  
CM20 1LW

**Chief Executive Officer**  
S Wright

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Harlow Occupational Health Service Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 15<sup>th</sup> April 2025 and signed on its behalf by:



.....  
Mrs L A Macrae - Trustee

**Report of the Independent Auditors to the Members of  
Harlow Occupational Health Service Ltd**

**Opinion**

We have audited the financial statements of Harlow Occupational Health Service Ltd (the 'charitable company') for the year ended 31 October 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Harlow Occupational Health Service Ltd**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of  
Harlow Occupational Health Service Ltd**

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:-

Based on our understanding of the Company, the industry and discussions with management we identified Charities SORP - Financial Reporting Standard 102 and Companies Act 2006.

We obtained an understanding of how the Company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur and whether there had been known instances of non compliance or suspected non compliance with laws and regulations.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of the financial statements, whether due to fraud and error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, misrepresentations, or intentional omissions.

Enquiries of management regarding compliance of Laws & Regulations and any known instances of non compliance;

Examining supporting documentation for all material balances, transactions and disclosures;

Evaluation of the selection and application of accounting policies;

Reviewing the appropriateness of journal entries made in the general ledger and other adjustments made in the preparation of financial statements;

Review of accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Harlow Occupational Health Service Ltd**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Howard Ashmore (Senior Statutory Auditor)  
for and on behalf of Godfrey Laws & Co Limited  
Statutory Auditors  
65 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

Date: .....

# Harlow Occupational Health Service Ltd

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 October 2024

|                                        | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.10.24<br>Total<br>funds<br>£ | 31.10.23<br>Total<br>funds<br>£ |
|----------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                            |                         |                                 |                                 |
| <b>Charitable activities</b>           | 3     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 19,995                     | -                       | 19,995                          | 20,920                          |
| Sales of vaccines & first aid supplies |       | 13                         | -                       | 13                              | 126                             |
| Health Assessment/Surveillance         |       | 337,627                    | -                       | 337,627                         | 525,005                         |
| Audiometry                             |       | 21,083                     | -                       | 21,083                          | 17,256                          |
| Vision screening                       |       | -                          | -                       | -                               | 94                              |
| Health screening                       |       | -                          | -                       | -                               | 413                             |
| Training                               |       | 97,418                     | -                       | 97,418                          | 89,582                          |
| Physiotherapy                          |       | 1,327                      | -                       | 1,327                           | 2,330                           |
| Additional MO/OHN time                 |       | 148,647                    | -                       | 148,647                         | 191,655                         |
| Counselling                            |       | 13,616                     | -                       | 13,616                          | 9,240                           |
| Investment income                      | 2     | 2,179                      | -                       | 2,179                           | -                               |
| Other income                           |       | 1,080                      | -                       | 1,080                           | 11                              |
| <b>Total</b>                           |       | <b>642,985</b>             | <b>-</b>                | <b>642,985</b>                  | <b>856,632</b>                  |
| <b>EXPENDITURE ON</b>                  |       |                            |                         |                                 |                                 |
| <b>Charitable activities</b>           | 4     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 170,334                    | -                       | 170,334                         | 214,416                         |
| Sales of vaccines & first aid supplies |       | -                          | -                       | -                               | 5,266                           |
| Health Assessment/Surveillance         |       | 276,031                    | -                       | 276,031                         | 321,152                         |
| Audiometry                             |       | 15,624                     | -                       | 15,624                          | 10,531                          |
| Training                               |       | 83,328                     | -                       | 83,328                          | 58,412                          |
| Physiotherapy                          |       | 1,178                      | -                       | 1,178                           | 2,462                           |
| Additional MO/OHN time                 |       | 119,789                    | -                       | 119,789                         | 115,826                         |
| Counselling                            |       | 10,486                     | -                       | 10,486                          | 5,265                           |
| <b>Total</b>                           |       | <b>676,770</b>             | <b>-</b>                | <b>676,770</b>                  | <b>733,330</b>                  |
| <b>NET INCOME/(EXPENDITURE)</b>        |       | <b>(33,785)</b>            | <b>-</b>                | <b>(33,785)</b>                 | <b>123,302</b>                  |
| <b>RECONCILIATION OF FUNDS</b>         |       |                            |                         |                                 |                                 |
| Total funds brought forward            |       | 503,554                    | -                       | 503,554                         | 380,252                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     |       | <b>469,769</b>             | <b>-</b>                | <b>469,769</b>                  | <b>503,554</b>                  |

The notes form part of these financial statements

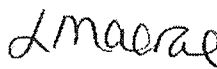
# Harlow Occupational Health Service Ltd

## Balance Sheet 31 October 2024

|                                                  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.10.24<br>Total<br>funds<br>£ | 31.10.23<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                         |                                 |                                 |
| Tangible assets                                  | 10    | 225,560                    | -                       | 225,560                         | 228,996                         |
| <b>CURRENT ASSETS</b>                            |       |                            |                         |                                 |                                 |
| Stocks                                           | 11    | 1,180                      | -                       | 1,180                           | 1,134                           |
| Debtors                                          | 12    | 74,081                     | -                       | 74,081                          | 101,425                         |
| Prepayments and accrued income                   |       | 5,740                      | -                       | 5,740                           | 5,644                           |
| Cash at bank and in hand                         |       | 200,001                    | -                       | 200,001                         | 222,859                         |
|                                                  |       | <u>281,002</u>             | <u>-</u>                | <u>281,002</u>                  | <u>331,062</u>                  |
| <b>CREDITORS</b>                                 |       |                            |                         |                                 |                                 |
| Amounts falling due within one year              | 13    | (19,230)                   | -                       | (19,230)                        | (36,014)                        |
| <b>NET CURRENT ASSETS</b>                        |       | <u>261,772</u>             | <u>-</u>                | <u>261,772</u>                  | <u>295,048</u>                  |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>487,332</u>             | <u>-</u>                | <u>487,332</u>                  | <u>524,044</u>                  |
| <b>CREDITORS</b>                                 |       |                            |                         |                                 |                                 |
| Amounts falling due after more than one year     | 14    | (11,680)                   | -                       | (11,680)                        | (17,628)                        |
| <b>ACCRUALS AND DEFERRED INCOME</b>              | 16    | (5,883)                    | -                       | (5,883)                         | (2,862)                         |
| <b>NET ASSETS</b>                                |       | <u>469,769</u>             | <u>-</u>                | <u>469,769</u>                  | <u>503,554</u>                  |
| <b>FUNDS</b>                                     | 17    |                            |                         |                                 |                                 |
| Unrestricted funds                               |       |                            |                         | <u>469,769</u>                  | <u>503,554</u>                  |
| <b>TOTAL FUNDS</b>                               |       |                            |                         | <u>469,769</u>                  | <u>503,554</u>                  |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15th April 2025 and were signed on its behalf by:



L A Macrae - Trustee

The notes form part of these financial statements

**Harlow Occupational Health Service Ltd**

**Cash Flow Statement  
for the Year Ended 31 October 2024**

|                                                                           | Notes | 31.10.24<br>£         | 31.10.23<br>£         |
|---------------------------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations                                            | 1     | <u>(10,638)</u>       | <u>145,146</u>        |
| Net cash (used in)/provided by operating activities                       |       | <u>(10,638)</u>       | <u>145,146</u>        |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets                                         |       | <u>(8,382)</u>        | <u>(8,650)</u>        |
| Interest received                                                         |       | <u>2,179</u>          | <u>-</u>              |
| Net cash used in investing activities                                     |       | <u>(6,203)</u>        | <u>(8,650)</u>        |
| <b>Cash flows from financing activities</b>                               |       |                       |                       |
| Loan repayments in year                                                   |       | <u>(6,017)</u>        | <u>(5,803)</u>        |
| Net cash used in financing activities                                     |       | <u>(6,017)</u>        | <u>(5,803)</u>        |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>(22,858)</u>       | <u>130,693</u>        |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>222,859</u>        | <u>92,166</u>         |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>200,001</u></u> | <u><u>222,859</u></u> |

The notes form part of these financial statements

**Harlow Occupational Health Service Ltd**

**Notes to the Cash Flow Statement  
for the Year Ended 31 October 2024**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                                  | 31.10.24<br>£   | 31.10.23<br>£  |
|--------------------------------------------------------------------------------------------------|-----------------|----------------|
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (33,785)        | 123,302        |
| Adjustments for:                                                                                 |                 |                |
| Depreciation charges                                                                             | 11,819          | 10,653         |
| Interest received                                                                                | (2,179)         | -              |
| (Increase)/decrease in stocks                                                                    | (46)            | 343            |
| Decrease/(increase) in debtors                                                                   | 27,248          | (4,503)        |
| (Decrease)/increase in creditors                                                                 | (13,695)        | 15,351         |
| Net cash (used in)/provided by operations                                                        | <u>(10,638)</u> | <u>145,146</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                                | At 1.11.23<br>£ | Cash flow<br>£  | At 31.10.24<br>£ |
|--------------------------------|-----------------|-----------------|------------------|
| <b>Net cash</b>                |                 |                 |                  |
| Cash at bank and in hand       | <u>222,859</u>  | <u>(22,858)</u> | <u>200,001</u>   |
|                                | <u>222,859</u>  | <u>(22,858)</u> | <u>200,001</u>   |
| <b>Debt</b>                    |                 |                 |                  |
| Debts falling due after 1 year | <u>(17,628)</u> | <u>5,948</u>    | <u>(11,680)</u>  |
|                                | <u>(17,628)</u> | <u>5,948</u>    | <u>(11,680)</u>  |
| <b>Total</b>                   | <u>205,231</u>  | <u>(16,910)</u> | <u>188,321</u>   |

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 October 2024

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure and irrecoverable vat**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Allocation and apportionment of costs**

Costs of generating funds comprise the costs associated with attracting income and the costs of trading for fundraising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff costs by percentage of activity income and other costs by usage.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                                |
|-----------------------|--------------------------------|
| Freehold property     | - Specialist workshop 50 years |
| Fixtures and fittings | - 20% on cost                  |
| Medical equipment     | - 20% on cost                  |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

1. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Preparation of the accounts on a going concern basis**

The charity reported a cash outflow of £33,785 (inflow 2023: £123,302) for the year, there are no material uncertainties about the charity's ability to continue. The trustees are of the view that on this basis the charity is a going concern.

2. INVESTMENT INCOME

|                          | 31.10.24     | 31.10.23 |
|--------------------------|--------------|----------|
|                          | £            | £        |
| Deposit account interest | <u>2,179</u> | <u>-</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

|                                                            | Activity                               | 31.10.24       | 31.10.23       |
|------------------------------------------------------------|----------------------------------------|----------------|----------------|
|                                                            |                                        | £              | £              |
| Member companies                                           |                                        |                |                |
| subscriptions                                              | Member company subscriptions           | 19,995         | 20,920         |
| Sale of medical supplies                                   | Sales of vaccines & first aid supplies | 13             | 126            |
| Health assessments/<br>surveillance                        | Health Assessment/Surveillance         | 337,627        | 525,005        |
| Audiometry                                                 | Audiometry                             | 21,083         | 17,256         |
| Vision screening                                           | Vision screening                       | -              | 94             |
| Health screening executive<br>health, well woman, well man | Health screening                       | -              | 413            |
| Training - first aid manual<br>handling                    | Training                               | 97,418         | 89,582         |
| Physiotherapy                                              | Physiotherapy                          | 1,327          | 2,330          |
| Additional MO/OHN time                                     | Additional MO/OHN time                 | 148,647        | 191,655        |
| Counselling                                                | Counselling                            | 13,616         | 9,240          |
|                                                            |                                        | <u>639,726</u> | <u>856,621</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

4. CHARITABLE ACTIVITIES COSTS

|                                | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 5)<br>£ | Totals<br>£    |
|--------------------------------|----------------------|---------------------------------------|----------------|
| Member company subscriptions   | 36,864               | 133,470                               | 170,334        |
| Health Assessment/Surveillance | 170,050              | 105,981                               | 276,031        |
| Audiometry                     | 9,625                | 5,999                                 | 15,624         |
| Training                       | 51,336               | 31,992                                | 83,328         |
| Physiotherapy                  | -                    | 1,178                                 | 1,178          |
| Additional MO/OHN time         | 73,796               | 45,993                                | 119,789        |
| Counselling                    | 6,418                | 4,068                                 | 10,486         |
|                                | <u>348,089</u>       | <u>328,681</u>                        | <u>676,770</u> |

5. SUPPORT COSTS

|                                | Management<br>£ | Finance<br>£ | Human<br>resources<br>£ | Governance<br>costs<br>£ | Totals<br>£    |
|--------------------------------|-----------------|--------------|-------------------------|--------------------------|----------------|
| Member company subscriptions   | 1,976           | 680          | 125,730                 | 5,084                    | 133,470        |
| Health Assessment/Surveillance | 34,932          | -            | 71,049                  | -                        | 105,981        |
| Audiometry                     | 1,978           | -            | 4,021                   | -                        | 5,999          |
| Training                       | 10,544          | -            | 21,448                  | -                        | 31,992         |
| Physiotherapy                  | -               | -            | 1,178                   | -                        | 1,178          |
| Additional MO/OHN time         | 15,160          | -            | 30,833                  | -                        | 45,993         |
| Counselling                    | 1,386           | -            | 2,682                   | -                        | 4,068          |
|                                | <u>65,976</u>   | <u>680</u>   | <u>256,941</u>          | <u>5,084</u>             | <u>328,681</u> |

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             |               |               |
|-----------------------------|---------------|---------------|
|                             | 31.10.24<br>£ | 31.10.23<br>£ |
| Auditors' remuneration      | 5,084         | 4,975         |
| Depreciation - owned assets | <u>11,818</u> | <u>10,653</u> |

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

8. STAFF COSTS

|                       | 31.10.24       | 31.10.23       |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 445,245        | 445,812        |
| Social security costs | 25,289         | 25,164         |
| Other pension costs   | 28,677         | 24,674         |
|                       | <u>499,211</u> | <u>495,650</u> |

The key management personnel of the charity is the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £55,650.

The average monthly number of employees during the year was as follows:

|                | 31.10.24  | 31.10.23  |
|----------------|-----------|-----------|
|                |           |           |
| Nursing        | 3         | 3         |
| Administration | 8         | 8         |
|                | <u>11</u> | <u>11</u> |

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                            |                         |                     |
| <b>Charitable activities</b>           |                            |                         |                     |
| Member company subscriptions           | 20,920                     | -                       | 20,920              |
| Sales of vaccines & first aid supplies | 126                        | -                       | 126                 |
| Health Assessment/Surveillance         | 525,005                    | -                       | 525,005             |
| Audiometry                             | 17,256                     | -                       | 17,256              |
| Vision screening                       | 94                         | -                       | 94                  |
| Health screening                       | 413                        | -                       | 413                 |
| Training                               | 89,582                     | -                       | 89,582              |
| Physiotherapy                          | 2,330                      | -                       | 2,330               |
| Additional MO/OHN time                 | 191,655                    | -                       | 191,655             |
| Counselling                            | 9,240                      | -                       | 9,240               |
| Other income                           | 11                         | -                       | 11                  |
| <b>Total</b>                           | <u>856,632</u>             | <u>-</u>                | <u>856,632</u>      |
| <b>EXPENDITURE ON</b>                  |                            |                         |                     |
| <b>Charitable activities</b>           |                            |                         |                     |
| Member company subscriptions           | 214,416                    | -                       | 214,416             |
| Sales of vaccines & first aid supplies | 5,266                      | -                       | 5,266               |
| Health Assessment/Surveillance         | 321,152                    | -                       | 321,152             |
| Audiometry                             | 10,531                     | -                       | 10,531              |
| Training                               | 58,412                     | -                       | 58,412              |
| Physiotherapy                          | 2,462                      | -                       | 2,462               |
| Additional MO/OHN time                 | 115,826                    | -                       | 115,826             |
| Counselling                            | 5,265                      | -                       | 5,265               |
| <b>Total</b>                           | <u>733,330</u>             | <u>-</u>                | <u>733,330</u>      |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                             | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|-----------------------------|----------------------------|-------------------------|---------------------|
| NET INCOME                  | 123,302                    | -                       | 123,302             |
| RECONCILIATION OF FUNDS     |                            |                         |                     |
| Total funds brought forward | 380,252                    | -                       | 380,252             |
| TOTAL FUNDS CARRIED FORWARD | 503,554                    | -                       | 503,554             |

10. TANGIBLE FIXED ASSETS

|                       | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Medical<br>equipment<br>£ | Totals<br>£ |
|-----------------------|---------------------------|----------------------------------|---------------------------|-------------|
| <b>COST</b>           |                           |                                  |                           |             |
| At 1 November 2023    | 400,000                   | 138,918                          | 74,901                    | 613,819     |
| Additions             | -                         | 8,382                            | -                         | 8,382       |
| At 31 October 2024    | 400,000                   | 147,300                          | 74,901                    | 622,201     |
| <b>DEPRECIATION</b>   |                           |                                  |                           |             |
| At 1 November 2023    | 186,202                   | 127,398                          | 71,223                    | 384,823     |
| Charge for year       | 5,600                     | 4,961                            | 1,257                     | 11,818      |
| At 31 October 2024    | 191,802                   | 132,359                          | 72,480                    | 396,641     |
| <b>NET BOOK VALUE</b> |                           |                                  |                           |             |
| At 31 October 2024    | 208,198                   | 14,941                           | 2,421                     | 225,560     |
| At 31 October 2023    | 213,798                   | 11,520                           | 3,678                     | 228,996     |

11. STOCKS

|        |               |               |
|--------|---------------|---------------|
|        | 31.10.24<br>£ | 31.10.23<br>£ |
| Stocks | 1,180         | 1,134         |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

|     |                                                         |                |                 |                |
|-----|---------------------------------------------------------|----------------|-----------------|----------------|
| 12. | DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR            | 31.10.24       | 31.10.23        |                |
|     |                                                         | £              | £               |                |
|     | Trade debtors                                           | 74,081         | 99,591          |                |
|     | Other debtors                                           | -              | 1,834           |                |
|     |                                                         | <u>74,081</u>  | <u>101,425</u>  |                |
| 13. | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR          | 31.10.24       | 31.10.23        |                |
|     |                                                         | £              | £               |                |
|     | Trade creditors                                         | 4,488          | 13,845          |                |
|     | Social security and other taxes                         | 10,468         | 14,529          |                |
|     | VAT                                                     | 4,274          | 7,640           |                |
|     |                                                         | <u>19,230</u>  | <u>36,014</u>   |                |
| 14. | CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR | 31.10.24       | 31.10.23        |                |
|     |                                                         | £              | £               |                |
|     | Other loans (see note 15)                               | <u>11,680</u>  | <u>17,628</u>   |                |
| 15. | LOANS                                                   |                |                 |                |
|     | An analysis of the maturity of loans is given below:    |                |                 |                |
|     |                                                         | 31.10.24       | 31.10.23        |                |
|     |                                                         | £              | £               |                |
|     | Amounts falling due in more than five years:            |                |                 |                |
|     | Repayable by instalments:                               |                |                 |                |
|     | Other loans more 5yrs instal                            | 11,680         | 17,628          |                |
| 16. | ACCRUALS AND DEFERRED INCOME                            | 31.10.24       | 31.10.23        |                |
|     |                                                         | £              | £               |                |
|     | Accruals and deferred income                            | <u>5,883</u>   | <u>2,862</u>    |                |
| 17. | MOVEMENT IN FUNDS                                       |                |                 |                |
|     |                                                         | At             | Net             | At             |
|     |                                                         | 1.11.23        | movement        | 31.10.24       |
|     |                                                         | £              | in funds        | £              |
|     | Unrestricted funds                                      |                |                 |                |
|     | General fund                                            | 214,730        | (33,785)        | 180,945        |
|     | Property replacement reserve                            | 277,775        | -               | 277,775        |
|     | Grant Account Reserve                                   | 11,049         | -               | 11,049         |
|     |                                                         | <u>503,554</u> | <u>(33,785)</u> | <u>469,769</u> |
|     | TOTAL FUNDS                                             | <u>503,554</u> | <u>(33,785)</u> | <u>469,769</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 642,985                    | (676,770)                  | (33,785)                  |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>642,985</u>             | <u>(676,770)</u>           | <u>(33,785)</u>           |

Comparatives for movement in funds

|                              | At<br>1.11.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.23<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 91,428             | 123,302                          | 214,730             |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <hr/>              | <hr/>                            | <hr/>               |
|                              | 380,252            | 123,302                          | 503,554             |
|                              | <hr/>              | <hr/>                            | <hr/>               |
| <b>TOTAL FUNDS</b>           | <u>380,252</u>     | <u>123,302</u>                   | <u>503,554</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 856,632                    | (733,330)                  | 123,302                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>856,632</u>             | <u>(733,330)</u>           | <u>123,302</u>            |

A current year 12 months and prior year 12 months combined position is as follows:

|                              | At<br>1.11.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.24<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 91,428             | 89,517                           | 180,945             |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <hr/>              | <hr/>                            | <hr/>               |
|                              | 380,252            | 89,517                           | 469,769             |
|                              | <hr/>              | <hr/>                            | <hr/>               |
| <b>TOTAL FUNDS</b>           | <u>380,252</u>     | <u>89,517</u>                    | <u>469,769</u>      |

## Harlow Occupational Health Service Ltd

### Notes to the Financial Statements - continued for the Year Ended 31 October 2024

#### 17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,499,617                  | (1,410,100)                | 89,517                    |
| <b>TOTAL FUNDS</b>        | <u>1,499,617</u>           | <u>(1,410,100)</u>         | <u>89,517</u>             |

#### 18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

#### 19. GENERAL INFORMATION

Harlow Occupational Health Limited, a company limited by guarantee, is a limited company incorporated in England and Wales and has its registered office and principal place of business at Stephen Taylor House, Edinburgh Place, Templefields, Harlow, Essex, CM20 2DJ

The principal activity of the company is that of the provision of occupational health services for the public benefit.

**Harlow Occupational Health Service Ltd**

**Detailed Statement of Financial Activities  
for the Year Ended 31 October 2024**

|                                                            | 31.10.24<br>£  | 31.10.23<br>£  |
|------------------------------------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>                               |                |                |
| <b>Investment income</b>                                   |                |                |
| Deposit account interest                                   | 2,179          | -              |
| <b>Charitable activities</b>                               |                |                |
| Member companies subscriptions                             | 19,995         | 20,920         |
| Health assessments/ surveillance                           | 337,627        | 525,005        |
| Audiometry                                                 | 21,083         | 17,256         |
| Vision screening                                           | -              | 94             |
| Health screening executive health, well woman,<br>well man | -              | 413            |
| Training - first aid manual handling                       | 97,418         | 89,582         |
| Physiotherapy                                              | 1,327          | 2,330          |
| Additional MO/OHN time                                     | 148,647        | 191,655        |
| Sale of medical supplies                                   | 13             | 126            |
| Counselling                                                | 13,616         | 9,240          |
|                                                            | <hr/>          | <hr/>          |
|                                                            | 639,726        | 856,621        |
| <b>Other income</b>                                        |                |                |
| Rental of rooms                                            | 1,080          | 11             |
|                                                            | <hr/>          | <hr/>          |
| <b>Total incoming resources</b>                            | <b>642,985</b> | <b>856,632</b> |
| <b>EXPENDITURE</b>                                         |                |                |
| <b>Charitable activities</b>                               |                |                |
| Wages                                                      | 216,981        | 182,776        |
| Social security                                            | 25,289         | 25,164         |
| Self employed professional fees                            | 93,537         | 152,776        |
| COSHH surveillance & OHS blood test costs                  | (8,252)        | (2,217)        |
| Medical reports                                            | (34)           | (72)           |
| Professional journals                                      | -              | 30             |
| Conference fees                                            | 3,138          | 533            |
| Computer costs                                             | 9,785          | 12,873         |
| Counselling                                                | 7,645          | 6,105          |
|                                                            | <hr/>          | <hr/>          |
|                                                            | 348,089        | 377,968        |
| <b>Support costs</b>                                       |                |                |
| <b>Management</b>                                          |                |                |
| Rates and water                                            | 359            | 194            |
| Insurance                                                  | 6,694          | 3,494          |
| Light and heat                                             | 6,267          | 4,528          |
| Telephone                                                  | 1,977          | 2,202          |
| Postage and stationery                                     | 9,887          | 10,391         |
| Sundries                                                   | 193            | 209            |
| Carried forward                                            | 25,377         | 21,018         |

This page does not form part of the statutory financial statements

**Harlow Occupational Health Service Ltd**

**Detailed Statement of Financial Activities  
for the Year Ended 31 October 2024**

|                                 | 31.10.24<br>£   | 31.10.23<br>£  |
|---------------------------------|-----------------|----------------|
| <b>Management</b>               |                 |                |
| Brought forward                 | 25,377          | 21,018         |
| Cleaning                        | 10,608          | 7,725          |
| Repairs & maintenance           | 17,139          | 23,814         |
| Motor expenses                  | (476)           | (838)          |
| Staff welfare                   | 1,509           | (372)          |
| Depreciation of tangible assets | 11,819          | 10,653         |
|                                 | <u>65,976</u>   | <u>62,000</u>  |
| <b>Finance</b>                  |                 |                |
| Bank charges                    | 250             | 162            |
| Bad debts                       | -               | 500            |
| Bank interest                   | 430             | (35)           |
|                                 | <u>680</u>      | <u>627</u>     |
| <b>Human resources</b>          |                 |                |
| Wages                           | 228,264         | 263,036        |
| Pensions                        | 28,677          | 24,674         |
|                                 | <u>256,941</u>  | <u>287,710</u> |
| <b>Governance costs</b>         |                 |                |
| Auditors' remuneration          | 5,084           | 4,975          |
| Legal fees                      | -               | 50             |
|                                 | <u>5,084</u>    | <u>5,025</u>   |
| Total resources expended        | <u>676,770</u>  | <u>733,330</u> |
| Net (expenditure)/income        | <u>(33,785)</u> | <u>123,302</u> |

This page does not form part of the statutory financial statements



**HARLOW OCCUPATIONAL HEALTH SERVICE LIMITED**

England & Wales - Charity number 210370

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# Accounts

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**REGISTERED COMPANY NUMBER: 00555099 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 210370**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 October 2023**  
**for**  
**Harlow Occupational Health Service Ltd**

Godfrey Laws & Co Limited  
Statutory Auditors  
65 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

**Contents of the Financial Statements  
for the Year Ended 31 October 2023**

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**Report of the Trustees  
for the Year Ended 31 October 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of 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**

**Objectives and aims**

The charity was set up by the Nuffield Provincial Hospitals Trust in 1955 to provide a medical service to the industry growing up in Harlow New Town. This pre-dated the existence of a district General Hospital in the area. In the Articles of Association the objectives of the company are:

- To advance the physical and mental welfare of the working population by the prevention and cure of occupational illness, diseases and injuries and to promote the general health of workers.
- To provide services for medical treatment/care to assist full restoration to health.
- To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational and environmental health directly or through partnerships.

The benefits include:

- Reduced sickness absence rates and associated costs
- Compliance with Government Legislation
- Management and reduction of work related stress
- Healthier workforce

Our occupational health professions use their expertise to advise both employers and employees of risks to health and how best to avoid these. As well as providing all routine occupational health services, we have capabilities to undertake through partnerships the following:

- On-site counselling
- Safety consultants and hygienist
- Physiotherapy
- Drug & Alcohol testing

The volume of work generated in the year to 31st October 2023 was as follows:

Total bookings were 8047.

|                                          |                             |
|------------------------------------------|-----------------------------|
| - Health Surveillance and screening      | 3431                        |
| - COSHH Medicals                         | 283                         |
| - Police Medicals                        | 1342                        |
| - Medical Assessments & Reviews          | 747                         |
| - Driver HGV/PSV Medicals                | 350                         |
| - Fire Service Recruits                  | 230                         |
| - Ill Health Retirement                  | 19                          |
| - New starter screening                  | 1271                        |
| - Counselling                            | 131                         |
| - Training courses                       | 32 with 214 attendees       |
| - Volunteers First Aid Training (no fee) | 4 courses with 29 attendees |

**Report of the Trustees  
for the Year Ended 31 October 2023**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

Harlow Occupational Health Service works in collaboration with other service providers to maintain their facilities and services to all. They work to charging amounts that the vast majority of people can afford and therefore their fees do not prevent people from accessing the services or facilities. Voluntary organisations are able to access free first aid training.

Premiums are paid for by others for example; as a benefit provided under condition of employment.

People in poverty are not excluded from the opportunity to benefit. Subsidised rates are offered for First Aid Training and Health Assessments. Room hire was provided for free to other local charities.

The benefits to the public are set out in the Charities Objectives and Activities.

Harlow Occupational Health Service works closely with its clients to educate and advise on how to prevent workplace injury and treat those with work related illness. We currently provide our services to over 450 local businesses and have provided such services since 1955.

Our services have undoubtedly had a positive impact on the number of work days lost due to ill health and workplace injury. We believe our services have had a positive effect on the financial status of the companies we serve, as well as the economy. A reduction in lost productivity days directly leads due to a reduction in lost taxes for the government, reduced NHS costs and reduced payment of benefits to those who are unable to work due to long term health issues, very often work related.

**Social investment**

The Company has a policy to support all staff in enhancing their skills and work and in their social life. If any member of staff wishes to attend a course that is relevant to their work, then this is scheduled throughout the year. The nursing staff are supported continually with their on-going medical accreditation. In particular over the next couple of years with the changing requirements of the medical bodies requiring proof of training and evidence of on-the-job situations which merited recording.

With the current staff of 11 there are 4 employees who are full-time. Staff choose to work hours that enable them to have a satisfactory home life, and at the same time covering the requirements of the business to ensure a good service is given to our clients.

## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Harlow Occupational Health Service focused its efforts into increasing charitable activities. In addition to providing all services at an affordable cost to local companies, at a heavily reduced rate for charities, free first aid training to the voluntary sector was provided, with a total of 8 courses being run from June 2023 - October 2023 with 29 attendees. All other First aid training continued, with course numbers beginning to increase to pre covid levels.

HOHS began outreach projects to local charities, offering nurse time at their premises to undertake free health & wellbeing checks.

HOHS continued to provide training to all their medical staff and monitored them to ensure good working practices, ensuring they were working within their professional register.

Public services such as the Police Force and Fire Service continued to use HOHS to assist with OH medicals due to their own internal staff shortages.

To help promote the charity, a new website was designed and went live in March 2023.

In May 2023, 1 new member of staff was taken on full time in the role of Office Administrator, and in June 2023 an Occupational Health Nurse was taken on to cover clinics to replace self-employed staff.

Accreditation was renewed with CHAS (Constructing Health and safety) which provides our clients with reassurance that all our services are duly monitored and assessed as compliant.

It was extremely welcoming for HOHS to once again be in a profitable situation with a surplus of £123,302

#### **FINANCIAL REVIEW**

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

The Company is dependant on funding through subscriptions and individual contracts from employers for their employees.

##### **Investment policy and objectives**

The Board have considered the factors limiting charities to not risk capital invested. Reserves are held in one account the Business Fund Account with The Co-operative Bank.

##### **Reserves policy**

The Company has a Policy Statement that the organisation will hold reserves appropriate to the level of activity to ensure the on-going viability of the organisation.

The reserves policy has been set giving due consideration to the risks and opportunities that the charity faces or may face in the future.

##### **Going concern**

The charity reported a cash inflow of £123,302 (inflow 2022: £29,357) for the year, there are no material uncertainties about the charity's ability to continue. The trustees are of the view that on this basis the charity is a going concern.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

The Charity's Trustees remain at six taken from member clients and the Local Authority and Trades Council. They meet three times a year in February, June and December.

## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The staff of the Charity is headed by the Chief Executive, Ms S Wright, who has ultimate responsibility for the day to day running of the business. Supported by an administrative team of 6 staff. The Occupational Health Manager and Clinical OH Manager are responsible for the professional side of the business which includes a total of 3 occupational health advisors and 3 medical officers.

##### **Induction and training of new trustees**

New trustees are fully informed of their obligations with the issue of the Charity Commission publication "The Essential Trustee, what you need to know".

Harlow Occupation Health Service Limited keeps a PSC register and we can confirm that there are no persons with a significant control.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

00555099 (England and Wales)

##### **Registered Charity number**

210370

##### **Registered office**

Stephen Taylor House  
Edinburgh Place  
Templefields  
Harlow  
Essex  
CM20 2DJ

##### **Trustees**

A E Jolley  
Cllr A Edwards  
Mrs L A Macrae  
Ms S L Dunlop  
Mrs C Casey  
Ms J Sully

##### **Company Secretary**

Ms S Wright

##### **Auditors**

Godfrey Laws & Co Limited  
Statutory Auditors  
65 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

##### **Solicitors**

Whiskers LLP  
Gate House  
The High  
Harlow  
Essex  
CM20 1LW

**Report of the Trustees  
for the Year Ended 31 October 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Chief Executive Officer**

S Wright

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Harlow Occupational Health Service Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs L A Macrae - Trustee

## **Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd**

### **Opinion**

We have audited the financial statements of Harlow Occupational Health Service Ltd (the 'charitable company') for the year ended 31 October 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd**

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. however, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:-

Based on our understanding of the Company, the industry and discussions with management we identified Financial Reporting Standard 102 and Companies Act 2006 and Charity SORP.

We obtained an understanding of how the Company complies with these requirement by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur and whether there had been known instances of non compliance or suspected non compliance with laws and regulations.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of the financial statements, whether due to fraud and error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, misrepresentations, or intentional omissions.

Enquiries of management regarding compliance of Laws & Regulations and any known instances of non compliance;

Examining supporting documentation for all material balances, transactions and disclosures;

Evaluation of the selection and application of accounting policies;

Reviewing the appropriateness of journal entries made in the general ledger and other adjustments made in the preparation of financial statements;

Review of accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Harlow Occupational Health Service Ltd**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Howard Ashmore (Senior Statutory Auditor)  
for and on behalf of Godfrey Laws & Co Limited  
Statutory Auditors  
65 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

Date: .....

# Harlow Occupational Health Service Ltd

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 October 2023

|                                        | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.10.23<br>Total<br>funds<br>£ | 31.10.22<br>Total<br>funds<br>£ |
|----------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                            |                         |                                 |                                 |
| <b>Charitable activities</b>           | 2     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 20,920                     | -                       | 20,920                          | 29,884                          |
| Sales of vaccines & first aid supplies |       | 126                        | -                       | 126                             | 1,883                           |
| Health Assessment/Surveillance         |       | 525,005                    | -                       | 525,005                         | 484,194                         |
| Audiometry                             |       | 17,256                     | -                       | 17,256                          | 15,136                          |
| Vision screening                       |       | 94                         | -                       | 94                              | -                               |
| Health screening                       |       | 413                        | -                       | 413                             | 482                             |
| Training                               |       | 89,582                     | -                       | 89,582                          | 83,400                          |
| Physiotherapy                          |       | 2,330                      | -                       | 2,330                           | 2,137                           |
| Additional MO/OHN time                 |       | 191,655                    | -                       | 191,655                         | 107,896                         |
| Counselling                            |       | 9,240                      | -                       | 9,240                           | 16,094                          |
| Specific member contracts              |       | -                          | -                       | -                               | 445                             |
| Other income                           |       | 11                         | -                       | 11                              | 2                               |
| <b>Total</b>                           |       | <b>856,632</b>             | <b>-</b>                | <b>856,632</b>                  | <b>741,553</b>                  |
| <b>EXPENDITURE ON</b>                  |       |                            |                         |                                 |                                 |
| <b>Charitable activities</b>           | 3     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 214,416                    | -                       | 214,416                         | 197,836                         |
| Sales of vaccines & first aid supplies |       | 5,266                      | -                       | 5,266                           | 5,273                           |
| Health Assessment/Surveillance         |       | 321,152                    | -                       | 321,152                         | 337,259                         |
| Audiometry                             |       | 10,531                     | -                       | 10,531                          | 10,537                          |
| Training                               |       | 58,412                     | -                       | 58,412                          | 57,966                          |
| Physiotherapy                          |       | 2,462                      | -                       | 2,462                           | 2,083                           |
| Additional MO/OHN time                 |       | 115,826                    | -                       | 115,826                         | 84,315                          |
| Counselling                            |       | 5,265                      | -                       | 5,265                           | 10,537                          |
| Specific member contracts              |       | -                          | -                       | -                               | 211                             |
| Other                                  |       | -                          | -                       | -                               | 6,179                           |
| <b>Total</b>                           |       | <b>733,330</b>             | <b>-</b>                | <b>733,330</b>                  | <b>712,196</b>                  |
| <b>NET INCOME</b>                      |       | <b>123,302</b>             | <b>-</b>                | <b>123,302</b>                  | <b>29,357</b>                   |
| <b>RECONCILIATION OF FUNDS</b>         |       |                            |                         |                                 |                                 |
| Total funds brought forward            |       | 380,252                    | -                       | 380,252                         | 350,895                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     |       | <b>503,554</b>             | <b>-</b>                | <b>503,554</b>                  | <b>380,252</b>                  |

The notes form part of these financial statements

# Harlow Occupational Health Service Ltd

## Balance Sheet 31 October 2023

|                                              | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.10.23<br>Total<br>funds<br>£ | 31.10.22<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                         |                                 |                                 |
| Tangible assets                              | 9     | 228,996                    | -                       | 228,996                         | 230,999                         |
| <b>CURRENT ASSETS</b>                        |       |                            |                         |                                 |                                 |
| Stocks                                       | 10    | 1,134                      | -                       | 1,134                           | 1,477                           |
| Debtors                                      | 11    | 101,425                    | -                       | 101,425                         | 91,532                          |
| Prepayments and accrued income               |       | 5,644                      | -                       | 5,644                           | 11,034                          |
| Cash at bank and in hand                     |       | 222,859                    | -                       | 222,859                         | 92,166                          |
|                                              |       | <u>331,062</u>             | <u>-</u>                | <u>331,062</u>                  | <u>196,209</u>                  |
| <b>CREDITORS</b>                             |       |                            |                         |                                 |                                 |
| Amounts falling due within one year          | 12    | (36,014)                   | -                       | (36,014)                        | (20,611)                        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>295,048</u>             | <u>-</u>                | <u>295,048</u>                  | <u>175,598</u>                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 524,044                    | -                       | 524,044                         | 406,597                         |
| <b>CREDITORS</b>                             |       |                            |                         |                                 |                                 |
| Amounts falling due after more than one year | 13    | (17,628)                   | -                       | (17,628)                        | (23,431)                        |
| <b>ACCRUALS AND DEFERRED INCOME</b>          | 15    | (2,862)                    | -                       | (2,862)                         | (2,914)                         |
| <b>NET ASSETS</b>                            |       | <u>503,554</u>             | <u>-</u>                | <u>503,554</u>                  | <u>380,252</u>                  |
| <b>FUNDS</b>                                 | 16    |                            |                         |                                 |                                 |
| Unrestricted funds                           |       |                            |                         | 503,554                         | 380,252                         |
| <b>TOTAL FUNDS</b>                           |       |                            |                         | <u>503,554</u>                  | <u>380,252</u>                  |

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
L A Macrae - Trustee

# Harlow Occupational Health Service Ltd

## Cash Flow Statement for the Year Ended 31 October 2023

|                                                                           | Notes | 31.10.23<br>£ | 31.10.22<br>£ |
|---------------------------------------------------------------------------|-------|---------------|---------------|
| <b>Cash flows from operating activities</b>                               |       |               |               |
| Cash generated from operations                                            | 1     | 145,146       | 91,449        |
|                                                                           |       | -             | (5,662)       |
| Net cash provided by operating activities                                 |       | 145,146       | 85,787        |
| <b>Cash flows from investing activities</b>                               |       |               |               |
| Purchase of tangible fixed assets                                         |       | (8,650)       | (8,066)       |
| Net cash used in investing activities                                     |       | (8,650)       | (8,066)       |
| <b>Cash flows from financing activities</b>                               |       |               |               |
| Loan repayments in year                                                   |       | (5,803)       | -             |
| Net cash (used in)/provided by financing activities                       |       | (5,803)       | -             |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 130,693       | 77,721        |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 92,166        | 14,445        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 222,859       | 92,166        |

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 31 October 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                           | <b>31.10.23</b> | <b>31.10.22</b> |
|-------------------------------------------------------------------------------------------|-----------------|-----------------|
|                                                                                           | <b>£</b>        | <b>£</b>        |
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | <b>123,302</b>  | <b>29,357</b>   |
| <b>Adjustments for:</b>                                                                   |                 |                 |
| Depreciation charges                                                                      | <b>10,653</b>   | 11,957          |
| Decrease/(increase) in stocks                                                             | <b>343</b>      | (171)           |
| (Increase)/decrease in debtors                                                            | <b>(4,503)</b>  | 62,109          |
| Increase/(decrease) in creditors                                                          | <b>15,351</b>   | (11,803)        |
| <b>Net cash provided by operations</b>                                                    | <b>145,146</b>  | <b>91,449</b>   |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                                | <b>At 1.11.22</b> | <b>Cash flow</b> | <b>At 31.10.23</b> |
|--------------------------------|-------------------|------------------|--------------------|
|                                | <b>£</b>          | <b>£</b>         | <b>£</b>           |
| <b>Net cash</b>                |                   |                  |                    |
| Cash at bank and in hand       | <b>92,166</b>     | <b>130,693</b>   | <b>222,859</b>     |
|                                | <b>92,166</b>     | <b>130,693</b>   | <b>222,859</b>     |
| <b>Debt</b>                    |                   |                  |                    |
| Debts falling due after 1 year | <b>(23,431)</b>   | <b>5,803</b>     | <b>(17,628)</b>    |
|                                | <b>(23,431)</b>   | <b>5,803</b>     | <b>(17,628)</b>    |
| <b>Total</b>                   | <b>68,735</b>     | <b>136,496</b>   | <b>205,231</b>     |

**Notes to the Financial Statements  
for the Year Ended 31 October 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure and irrecoverable vat**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Allocation and apportionment of costs**

Costs of generating funds comprise the costs associated with attracting income and the costs of trading for fundraising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff costs by percentage of activity income and other costs by usage.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                   |                                |
|-------------------|--------------------------------|
| Freehold property | - Specialist workshop 50 years |
| Medical equipment | - 20% on cost                  |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Preparation of the accounts on a going concern basis**

The charity reported a cash inflow of £123,302 (inflow 2022: £29,357) for the year, there are no material uncertainties about the charity's ability to continue. The trustees are of the view that on this basis the charity is a going concern.

**2. INCOME FROM CHARITABLE ACTIVITIES**

|                                                            |                                        | <b>31.10.23</b> | <b>31.10.22</b> |
|------------------------------------------------------------|----------------------------------------|-----------------|-----------------|
|                                                            | Activity                               | £               | £               |
| Member companies                                           |                                        |                 |                 |
| subscriptions                                              | Member company subscriptions           | <b>20,920</b>   | 29,884          |
| Sale of medical supplies                                   | Sales of vaccines & first aid supplies | <b>126</b>      | 1,883           |
| Health assessments/<br>surveillance                        | Health Assessment/Surveillance         | <b>525,005</b>  | 484,194         |
| Audiometry                                                 | Audiometry                             | <b>17,256</b>   | 15,136          |
| Vision screening                                           | Vision screening                       | <b>94</b>       | -               |
| Health screening executive<br>health, well woman, well man | Health screening                       | <b>413</b>      | 482             |
| Training - first aid manual<br>handling                    | Training                               | <b>89,582</b>   | 83,400          |
| Physiotherapy                                              | Physiotherapy                          | <b>2,330</b>    | 2,137           |
| Additional MO/OHN time                                     | Additional MO/OHN time                 | <b>191,655</b>  | 107,896         |
| Counselling                                                | Counselling                            | <b>9,240</b>    | 16,094          |
| Specific member contracts                                  | Specific member contracts              | -               | 445             |
|                                                            |                                        | <b>856,621</b>  | <b>741,551</b>  |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

3. CHARITABLE ACTIVITIES COSTS

|                                        | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 4)<br>£ | Totals<br>£    |
|----------------------------------------|----------------------|---------------------------------------|----------------|
| Member company subscriptions           | 36,313               | 178,103                               | 214,416        |
| Sales of vaccines & first aid supplies | 3,486                | 1,780                                 | 5,266          |
| Health Assessment/Surveillance         | 212,662              | 108,490                               | 321,152        |
| Audiometry                             | 6,974                | 3,557                                 | 10,531         |
| Training                               | 38,349               | 20,063                                | 58,412         |
| Physiotherapy                          | -                    | 2,462                                 | 2,462          |
| Additional MO/OHN time                 | 76,698               | 39,128                                | 115,826        |
| Counselling                            | 3,486                | 1,779                                 | 5,265          |
|                                        | <u>377,968</u>       | <u>355,362</u>                        | <u>733,330</u> |

4. SUPPORT COSTS

|                                        | Management<br>£ | Finance<br>£ | Human<br>resources<br>£ | Governance<br>costs<br>£ | Totals<br>£    |
|----------------------------------------|-----------------|--------------|-------------------------|--------------------------|----------------|
| Member company subscriptions           | 534             | 127          | 172,417                 | 5,025                    | 178,103        |
| Sales of vaccines & first aid supplies | 628             | -            | 1,152                   | -                        | 1,780          |
| Health Assessment/Surveillance         | 38,259          | -            | 70,231                  | -                        | 108,490        |
| Audiometry                             | 1,255           | -            | 2,302                   | -                        | 3,557          |
| Training                               | 6,898           | 500          | 12,665                  | -                        | 20,063         |
| Physiotherapy                          | -               | -            | 2,462                   | -                        | 2,462          |
| Additional MO/OHN time                 | 13,799          | -            | 25,329                  | -                        | 39,128         |
| Counselling                            | 627             | -            | 1,152                   | -                        | 1,779          |
|                                        | <u>62,000</u>   | <u>627</u>   | <u>287,710</u>          | <u>5,025</u>             | <u>355,362</u> |

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 31.10.23<br>£ | 31.10.22<br>£ |
|-----------------------------|---------------|---------------|
| Auditors' remuneration      | 4,975         | 5,062         |
| Depreciation - owned assets | <u>10,653</u> | <u>11,957</u> |

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**7. STAFF COSTS**

|                       | 31.10.23<br>£  | 31.10.22<br>£  |
|-----------------------|----------------|----------------|
| Wages and salaries    | 445,812        | 371,214        |
| Social security costs | 25,164         | 23,118         |
| Other pension costs   | 24,674         | 21,067         |
|                       | <u>495,650</u> | <u>415,399</u> |

The key management personnel of the charity is the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £53,790.

The average monthly number of employees during the year was as follows:

|                | 31.10.23  | 31.10.22  |
|----------------|-----------|-----------|
| Nursing        | 3         | 2         |
| Administration | 8         | 8         |
|                | <u>11</u> | <u>10</u> |

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                            |                         |                     |
| <b>Charitable activities</b>           |                            |                         |                     |
| Member company subscriptions           | 29,884                     | -                       | 29,884              |
| Sales of vaccines & first aid supplies | 1,883                      | -                       | 1,883               |
| Health Assessment/Surveillance         | 484,194                    | -                       | 484,194             |
| Audiometry                             | 15,136                     | -                       | 15,136              |
| Health screening                       | 482                        | -                       | 482                 |
| Training                               | 83,400                     | -                       | 83,400              |
| Physiotherapy                          | 2,137                      | -                       | 2,137               |
| Additional MO/OHN time                 | 107,896                    | -                       | 107,896             |
| Counselling                            | 16,094                     | -                       | 16,094              |
| Specific member contracts              | 445                        | -                       | 445                 |
| Other income                           | 2                          | -                       | 2                   |
| <b>Total</b>                           | <u>741,553</u>             | <u>-</u>                | <u>741,553</u>      |

**EXPENDITURE ON**

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|-------------------------|---------------------|
| <b>Charitable activities</b>           |                            |                         |                     |
| Member company subscriptions           | 197,836                    | -                       | 197,836             |
| Sales of vaccines & first aid supplies | 5,273                      | -                       | 5,273               |
| Health Assessment/Surveillance         | 337,259                    | -                       | 337,259             |
| Audiometry                             | 10,537                     | -                       | 10,537              |
| Training                               | 57,966                     | -                       | 57,966              |
| Physiotherapy                          | 2,083                      | -                       | 2,083               |
| Additional MO/OHN time                 | 84,315                     | -                       | 84,315              |
| Counselling                            | 10,537                     | -                       | 10,537              |
| Specific member contracts              | 211                        | -                       | 211                 |
| Other                                  | 6,179                      | -                       | 6,179               |
| <b>Total</b>                           | <b>712,196</b>             | <b>-</b>                | <b>712,196</b>      |
| <b>NET INCOME</b>                      | <b>29,357</b>              | <b>-</b>                | <b>29,357</b>       |
| <b>RECONCILIATION OF FUNDS</b>         |                            |                         |                     |
| Total funds brought forward            | 350,895                    | -                       | 350,895             |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     | <b>380,252</b>             | <b>-</b>                | <b>380,252</b>      |

9. TANGIBLE FIXED ASSETS

|                       | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Medical<br>equipment<br>£ | Totals<br>£ |
|-----------------------|---------------------------|----------------------------------|---------------------------|-------------|
| <b>COST</b>           |                           |                                  |                           |             |
| At 1 November 2022    | 400,000                   | 132,751                          | 72,418                    | 605,169     |
| Additions             | -                         | 6,167                            | 2,483                     | 8,650       |
| At 31 October 2023    | 400,000                   | 138,918                          | 74,901                    | 613,819     |
| <b>DEPRECIATION</b>   |                           |                                  |                           |             |
| At 1 November 2022    | 180,602                   | 124,011                          | 69,557                    | 374,170     |
| Charge for year       | 5,600                     | 3,387                            | 1,666                     | 10,653      |
| At 31 October 2023    | 186,202                   | 127,398                          | 71,223                    | 384,823     |
| <b>NET BOOK VALUE</b> |                           |                                  |                           |             |
| At 31 October 2023    | 213,798                   | 11,520                           | 3,678                     | 228,996     |
| At 31 October 2022    | 219,398                   | 8,740                            | 2,861                     | 230,999     |

# Harlow Occupational Health Service Ltd

## Notes to the Financial Statements - continued for the Year Ended 31 October 2023

### 10. STOCKS

|        | 31.10.23     | 31.10.22     |
|--------|--------------|--------------|
|        | £            | £            |
| Stocks | <u>1,134</u> | <u>1,477</u> |

### 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 31.10.23       | 31.10.22      |
|---------------|----------------|---------------|
|               | £              | £             |
| Trade debtors | 99,591         | 87,699        |
| Other debtors | <u>1,834</u>   | <u>3,833</u>  |
|               | <u>101,425</u> | <u>91,532</u> |

### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 31.10.23      | 31.10.22      |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 13,845        | 6,983         |
| Social security and other taxes | 14,529        | 8,491         |
| VAT                             | <u>7,640</u>  | <u>5,137</u>  |
|                                 | <u>36,014</u> | <u>20,611</u> |

### 13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

|                           | 31.10.23      | 31.10.22      |
|---------------------------|---------------|---------------|
|                           | £             | £             |
| Other loans (see note 14) | <u>17,628</u> | <u>23,431</u> |

### 14. LOANS

An analysis of the maturity of loans is given below:

|                                              | 31.10.23 | 31.10.22 |
|----------------------------------------------|----------|----------|
|                                              | £        | £        |
| Amounts falling due in more than five years: |          |          |
| Repayable by instalments:                    |          |          |
| Other loans more 5yrs instal                 | 17,628   | 23,431   |

### 15. ACCRUALS AND DEFERRED INCOME

|                              | 31.10.23     | 31.10.22     |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Accruals and deferred income | <u>2,862</u> | <u>2,914</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

16. MOVEMENT IN FUNDS

|                              | At<br>1.11.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.23<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 91,428             | 123,302                          | 214,730             |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>380,252</u>     | <u>123,302</u>                   | <u>503,554</u>      |
| <b>TOTAL FUNDS</b>           | <u>380,252</u>     | <u>123,302</u>                   | <u>503,554</u>      |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 856,632                    | (733,330)                  | 123,302                   |
|                           | <u>856,632</u>             | <u>(733,330)</u>           | <u>123,302</u>            |
| <b>TOTAL FUNDS</b>        | <u>856,632</u>             | <u>(733,330)</u>           | <u>123,302</u>            |

Comparatives for movement in funds

|                              | At<br>1.11.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.22<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 62,071             | 29,357                           | 91,428              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>350,895</u>     | <u>29,357</u>                    | <u>380,252</u>      |
| <b>TOTAL FUNDS</b>           | <u>350,895</u>     | <u>29,357</u>                    | <u>380,252</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 741,553                    | (712,196)                  | 29,357                    |
|                           | <u>741,553</u>             | <u>(712,196)</u>           | <u>29,357</u>             |
| <b>TOTAL FUNDS</b>        | <u>741,553</u>             | <u>(712,196)</u>           | <u>29,357</u>             |

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                              | At<br>1.11.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.23<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 62,071             | 152,659                          | 214,730             |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>350,895</u>     | <u>152,659</u>                   | <u>503,554</u>      |
| <b>TOTAL FUNDS</b>           | <u>350,895</u>     | <u>152,659</u>                   | <u>503,554</u>      |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,598,185                  | (1,445,526)                | 152,659                   |
|                           | <u>1,598,185</u>           | <u>(1,445,526)</u>         | <u>152,659</u>            |
| <b>TOTAL FUNDS</b>        | <u>1,598,185</u>           | <u>(1,445,526)</u>         | <u>152,659</u>            |

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2023.

**18. GENERAL INFORMATION**

Harlow Occupational Health Limited, a company limited by guarantee, is a limited company incorporated in England and Wales and has its registered office and principal place of business at Stephen Taylor House, Edinburgh Place, Templefields, Harlow, Essex, CM20 2DJ

The principal activity of the company is that of the provision of occupational health services for the public benefit.

**Harlow Occupational Health Service Ltd****Detailed Statement of Financial Activities  
for the Year Ended 31 October 2023**

|                                                            | 31.10.23<br>£  | 31.10.22<br>£  |
|------------------------------------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>                               |                |                |
| <b>Charitable activities</b>                               |                |                |
| Member companies subscriptions                             | 20,920         | 29,884         |
| Health assessments/ surveillance                           | 525,005        | 484,194        |
| Audiometry                                                 | 17,256         | 15,136         |
| Vision screening                                           | 94             | -              |
| Health screening executive health, well woman,<br>well man | 413            | 482            |
| Training - first aid manual handling                       | 89,582         | 83,400         |
| Physiotherapy                                              | 2,330          | 2,137          |
| Additional MO/OHN time                                     | 191,655        | 107,896        |
| Specific member contracts                                  | -              | 445            |
| Sale of medical supplies                                   | 126            | 1,883          |
| Counselling                                                | 9,240          | 16,094         |
|                                                            | <b>856,621</b> | <b>741,551</b> |
| <b>Other income</b>                                        |                |                |
| Rental of rooms                                            | 11             | 2              |
| <b>Total incoming resources</b>                            | <b>856,632</b> | <b>741,553</b> |
| <b>EXPENDITURE</b>                                         |                |                |
| <b>Charitable activities</b>                               |                |                |
| Wages                                                      | 182,776        | 164,863        |
| Social security                                            | 25,164         | 23,118         |
| Self employed professional fees                            | 152,776        | 203,192        |
| COSHH surveillance & OHS blood test costs                  | (2,217)        | 2,591          |
| Medical reports                                            | (72)           | 671            |
| Professional journals                                      | 30             | 51             |
| Conference fees                                            | 533            | 1,330          |
| Computer costs                                             | 12,873         | 14,329         |
| Counselling                                                | 6,105          | 13,420         |
|                                                            | <b>377,968</b> | <b>423,565</b> |
| <b>Support costs</b>                                       |                |                |
| <b>Management</b>                                          |                |                |
| Rates and water                                            | 194            | 366            |
| Insurance                                                  | 3,494          | 5,026          |
| Light and heat                                             | 4,528          | 1,705          |
| Telephone                                                  | 2,202          | 2,593          |
| Postage and stationery                                     | 10,391         | 8,507          |
| Advertising                                                | -              | 150            |
| Sundries                                                   | 209            | 1,503          |
| Cleaning                                                   | 7,725          | 7,268          |
| Carried forward                                            | 28,743         | 27,118         |

This page does not form part of the statutory financial statements

**Harlow Occupational Health Service Ltd****Detailed Statement of Financial Activities  
for the Year Ended 31 October 2023**

|                                 | 31.10.23<br>£  | 31.10.22<br>£  |
|---------------------------------|----------------|----------------|
| <b>Management</b>               |                |                |
| Brought forward                 | 28,743         | 27,118         |
| Repairs & maintenance           | 23,814         | 14,738         |
| Motor expenses                  | (838)          | 1,121          |
| Staff welfare                   | (372)          | (1,241)        |
| Depreciation of tangible assets | 10,653         | 11,957         |
|                                 | <u>62,000</u>  | <u>53,693</u>  |
| <b>Finance</b>                  |                |                |
| Bank charges                    | 162            | 813            |
| Bad debts                       | 500            | -              |
| Bank interest                   | (35)           | 528            |
|                                 | <u>627</u>     | <u>1,341</u>   |
| <b>Human resources</b>          |                |                |
| Wages                           | 263,036        | 206,351        |
| Pensions                        | 24,674         | 21,067         |
|                                 | <u>287,710</u> | <u>227,418</u> |
| <b>Governance costs</b>         |                |                |
| Auditors' remuneration          | 4,975          | 5,062          |
| Legal fees                      | 50             | 225            |
| Strategic review repairs        | -              | 892            |
|                                 | <u>5,025</u>   | <u>6,179</u>   |
| Total resources expended        | <u>733,330</u> | <u>712,196</u> |
| <b>Net income</b>               | <u>123,302</u> | <u>29,357</u>  |

**HARLOW OCCUPATIONAL HEALTH SERVICE LIMITED**

England & Wales - Charity number 210370

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# Accounts

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**REGISTERED COMPANY NUMBER: 00555099 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 210370**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 October 2022**  
**for**  
**Harlow Occupational Health Service Ltd**

Godfrey Laws & Co Limited  
Statutory Auditors  
69 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

**Contents of the Financial Statements  
for the Year Ended 31 October 2022**

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## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The charity was set up by the Nuffield Provincial Hospitals Trust in 1955 to provide a medical service to the industry growing up in Harlow New Town. This pre-dated the existence of a district General Hospital in the area. In the Articles of Association the objectives of the company are:

- To advance the physical and mental welfare of the working population by the prevention and cure of occupational illness, diseases and injuries and to promote the general health of workers.
- To provide services for medical treatment/care to assist full restoration to health.
- To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational and environmental health directly or through partnerships.

The benefits include:

- Reduced sickness absence rates and associated costs
- Compliance with Government Legislation
- Management and reduction of work related stress
- Healthier workforce

Our occupational health professions use their expertise to advise both employers and employees of risks to health and how best to avoid these. As well as providing all routine occupational health services, we have capabilities to undertake through partnerships the following:

- On-site counselling
- Safety consultants and hygienist
- Physiotherapy
- Drug & Alcohol testing

The volume of work generated in the year to 31st October 2022 was as follows:

Total bookings were 6015.

|                                     |      |
|-------------------------------------|------|
| - Health Surveillance and screening | 2724 |
| - Police Medicals                   | 1794 |
| - Medical Assessments & Reviews     | 820  |
| - Driver HGV/PSV Medicals           | 344  |
| - Fire Service Recruits             | 263  |
| - Ill Health Retirement             | 20   |
| - Training courses                  | 37   |
| (over 50 days/bookings)             |      |

**Report of the Trustees  
for the Year Ended 31 October 2022**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

Harlow Occupational Health Service works in collaboration with other service providers to maintain their facilities and services to all. They work to charging amounts that the vast majority of people can afford and therefore their fees do not prevent people from accessing the services or facilities. Voluntary organisations are able to access free first aid training.

Premiums are paid for by others for example; as a benefit provided under condition of employment.

People in poverty are not excluded from the opportunity to benefit. Subsidised rates are offered for First Aid Training and Health Assessments. Room hire was provided for free to other local charities.

The benefits to the public are set out in the Charities Objectives and Activities.

Harlow Occupational Health Service works closely with its clients to educate and advise on how to prevent workplace injury and treat those with work related illness. We currently provide our services to over 450 local businesses and have provided such services since 1955.

Our services have undoubtedly had a positive impact on the number of work days lost due to ill health and workplace injury. We believe our services have had a positive effect on the financial status of the companies we serve, as well as the economy. A reduction in lost productivity days directly leads due to a reduction in lost taxes for the government, reduced NHS costs and reduced payment of benefits to those who are unable to work due to long term health issues, very often work related.

**Social investment**

The Company has a policy to support all staff in enhancing their skills and work and in their social life. If any member of staff wishes to attend a course that is relevant to their work, then this is scheduled throughout the year. The nursing staff are supported continually with their on-going medical accreditation. In particular over the next couple of years with the changing requirements of the medical bodies requiring proof of training and evidence of on-the-job situations which merited recording.

With the current staff of 9 there are 3 employees who are full-time. Staff choose to work hours that enable them to have a satisfactory home life, and at the same time covering the requirements of the business to ensure a good service is given to our clients.

## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Staff returned to the office after government lockdown due to Covid-19 was lifted. From 1 November 2021 - May 2022, social distancing restrictions and mask wearing remained in place.

As restrictions eased, we have seen business slowly start to return to use our services for Occupational Health surveillance and health screening.

First aid training continued with smaller numbers whilst observing social distancing, then increased in May 2022 to pre-covid levels.

Public services such as the Police Force and Fire Service continued to use HOHS to assist with OH medicals due to internal staff shortages.

During Covid contracted staff were no longer required and 2 members of contracted staff retired and were not replaced. Due to clinics becoming busier after restrictions were lifted, 3 occupational health nurses returned to HOHS followed by an occupational health technician in May 2022. In March 2022 1 new member of staff was taken on full time to coordinate the Essex Police recruits contract and the role of Occupational Health Clinical Manager was resumed in April 2022 on a part-time basis.

After 30 years of service with HOHS, Mrs Debbie Watkins retired as CEO in April 2022 and was replaced by Ms Sandra Wright.

In August 2022, our training coordinator retired after 20 years of service, the role was taken on by a current member of staff who had returned from sabbatical.

Accreditation was renewed with CHAS (Constructing Health and safety) which provides our clients with reassurance that all our services are duly monitored and assessed as compliant.

Following a fixed wiring safety inspection in July 2021, a new mains distribution circuit board was replaced in January 2022.

It was extremely welcoming for HOHS to once again be in a profitable situation with a surplus of £29,357.

#### **FINANCIAL REVIEW**

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

The Company is dependant on funding through subscriptions and individual contracts from employers for their employees.

##### **Investment policy and objectives**

The Board have considered the factors limiting charities to not risk capital invested. Reserves are held in one account the Business Fund Account with The Co-operative Bank.

##### **Reserves policy**

The Company has a Policy Statement that any profits made annually will be put into liquid reserves to work towards an amount of three times monthly expenditure.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

The Charity's Trustees remain at six taken from member clients and the Local Authority and Trades Council. They meet three times a year in February, June and December.

## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The staff of the Charity is headed by the Chief Executive, Ms S Wright, who has ultimate responsibility for the day to day running of the business. Supported by an administrative team of 6 staff. The Occupational Health Manager and Clinical OH Manager are responsible for the professional side of the business which includes a total of 3 occupational health advisors and 3 medical officers.

##### **Induction and training of new trustees**

New trustees are fully informed of their obligations with the issue of the Charity Commission publication "The Essential Trustee, what you need to know".

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

00555099 (England and Wales)

##### **Registered Charity number**

210370

##### **Registered office**

Stephen Taylor House  
Edinburgh Place  
Templefields  
Harlow  
Essex  
CM20 2DJ

##### **Trustees**

S Wright Vice Chair (resigned 14.1.22)  
A E Jolley  
Cllr A Edwards  
Mrs L A Macrae (appointed 28.1.22)  
Ms S L Dunlop (appointed 11.2.22)  
Mrs C Casey (appointed 11.2.22)  
J Sully (appointed 22.2.22)

##### **Company Secretary**

S Wright

##### **Auditors**

Godfrey Laws & Co Limited  
Statutory Auditors  
69 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

##### **Solicitors**

Whiskers LLP  
Gate House  
The High  
Harlow  
Essex  
CM20 1LW

##### **Chief Executive Officer**

S Wright

**Report of the Trustees  
for the Year Ended 31 October 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Harlow Occupational Health Service Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 18 April 2023 and signed on its behalf by:



Mrs L A Macrae - Trustee

## **Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd**

### **Opinion**

We have audited the financial statements of Harlow Occupational Health Service Ltd (the 'charitable company') for the year ended 31 October 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Harlow Occupational Health Service Ltd**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of  
Harlow Occupational Health Service Ltd**

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:-

Based on our understanding of the Charity, the industry and discussions with management we identified The Charities SORP(Financial Reporting Standard 102), Companies Act 2006 and UK taxation legislation.

We obtained an understanding of how the Company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur and whether there had been known instances of non compliance or suspected non compliance with laws and regulations.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of the financial statements of the financial statements, whether due to fraud and error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, misrepresentations, or intentional omissions.

Enquiries of management regarding compliance of Laws & Regulations and any known instances of non compliance;;

Examining supporting documentation for all material balances, transactions and disclosures;

Evaluation of the selection and application of accounting policies;

Reviewing the appropriateness of journal entries made in the general ledger and other adjustments made in the preparation of financial statements;

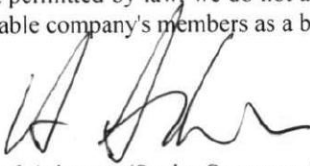
Review of accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Harlow Occupational Health Service Ltd**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Howard Ashmore (Senior Statutory Auditor)  
for and on behalf of Godfrey Laws & Co Limited  
Statutory Auditors  
69 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

18 April 2023

# Harlow Occupational Health Service Ltd

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 October 2022

|                                        | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.10.22<br>Total<br>funds<br>£ | 31.10.21<br>Total<br>funds<br>£ |
|----------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                            |                         |                                 |                                 |
| <b>Charitable activities</b>           | 2     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 29,884                     | -                       | 29,884                          | 22,025                          |
| Sales of vaccines & first aid supplies |       | 1,883                      | -                       | 1,883                           | 22,520                          |
| Health Assessment/Surveillance         |       | 484,194                    | -                       | 484,194                         | 393,266                         |
| Audiometry                             |       | 15,136                     | -                       | 15,136                          | 8,566                           |
| Health screening                       |       | 482                        | -                       | 482                             | 296                             |
| Training                               |       | 83,400                     | -                       | 83,400                          | 81,974                          |
| Physiotherapy                          |       | 2,137                      | -                       | 2,137                           | 2,124                           |
| Additional MO/OHN time                 |       | 107,896                    | -                       | 107,896                         | 184,680                         |
| Counselling                            |       | 16,094                     | -                       | 16,094                          | 27,876                          |
| Specific member contracts              |       | 445                        | -                       | 445                             | -                               |
| Other income                           |       | 2                          | -                       | 2                               | 12,118                          |
| <b>Total</b>                           |       | <b>741,553</b>             | <b>-</b>                | <b>741,553</b>                  | <b>755,445</b>                  |
| <b>EXPENDITURE ON</b>                  |       |                            |                         |                                 |                                 |
| <b>Charitable activities</b>           | 3     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 197,836                    | -                       | 197,836                         | 246,560                         |
| Sales of vaccines & first aid supplies |       | 5,273                      | -                       | 5,273                           | 14,404                          |
| Health Assessment/Surveillance         |       | 337,259                    | -                       | 337,259                         | 251,993                         |
| Audiometry                             |       | 10,537                     | -                       | 10,537                          | 4,895                           |
| Training                               |       | 57,966                     | -                       | 57,966                          | 52,299                          |
| Physiotherapy                          |       | 2,083                      | -                       | 2,083                           | 1,379                           |
| Additional MO/OHN time                 |       | 84,315                     | -                       | 84,315                          | 118,197                         |
| Counselling                            |       | 10,537                     | -                       | 10,537                          | 17,829                          |
| Specific member contracts              |       | 211                        | -                       | 211                             | 192                             |
| Other                                  |       | 6,179                      | -                       | 6,179                           | 7,556                           |
| <b>Total</b>                           |       | <b>712,196</b>             | <b>-</b>                | <b>712,196</b>                  | <b>715,304</b>                  |
| <b>NET INCOME</b>                      |       | <b>29,357</b>              | <b>-</b>                | <b>29,357</b>                   | <b>40,141</b>                   |
| <b>RECONCILIATION OF FUNDS</b>         |       |                            |                         |                                 |                                 |
| Total funds brought forward            |       | 350,895                    | -                       | 350,895                         | 310,754                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     |       | <b>380,252</b>             | <b>-</b>                | <b>380,252</b>                  | <b>350,895</b>                  |

The notes form part of these financial statements

# Harlow Occupational Health Service Ltd

## Balance Sheet 31 October 2022

|                                              | Notes | Unrestricted funds<br>£ | Restricted fund<br>£ | 31.10.22<br>Total funds<br>£ | 31.10.21<br>Total funds<br>£ |
|----------------------------------------------|-------|-------------------------|----------------------|------------------------------|------------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                      |                              |                              |
| Tangible assets                              | 9     | 230,999                 | -                    | 230,999                      | 234,890                      |
| <b>CURRENT ASSETS</b>                        |       |                         |                      |                              |                              |
| Stocks                                       | 10    | 1,477                   | -                    | 1,477                        | 1,306                        |
| Debtors                                      | 11    | 91,532                  | -                    | 91,532                       | 154,156                      |
| Prepayments and accrued income               |       | 11,034                  | -                    | 11,034                       | 10,519                       |
| Cash at bank and in hand                     |       | 92,166                  | -                    | 92,166                       | 14,445                       |
|                                              |       | <u>196,209</u>          | <u>-</u>             | <u>196,209</u>               | <u>180,426</u>               |
| <b>CREDITORS</b>                             |       |                         |                      |                              |                              |
| Amounts falling due within one year          | 12    | (20,611)                | -                    | (20,611)                     | (32,734)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <u>175,598</u>          | <u>-</u>             | <u>175,598</u>               | <u>147,692</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>406,597</u>          | <u>-</u>             | <u>406,597</u>               | <u>382,582</u>               |
| <b>CREDITORS</b>                             |       |                         |                      |                              |                              |
| Amounts falling due after more than one year | 13    | (23,431)                | -                    | (23,431)                     | (29,093)                     |
| <b>ACCRUALS AND DEFERRED INCOME</b>          | 15    | (2,914)                 | -                    | (2,914)                      | (2,594)                      |
| <b>NET ASSETS</b>                            |       | <u>380,252</u>          | <u>-</u>             | <u>380,252</u>               | <u>350,895</u>               |
| <b>FUNDS</b>                                 | 16    |                         |                      |                              |                              |
| Unrestricted funds                           |       |                         |                      | <u>380,252</u>               | <u>350,895</u>               |
| <b>TOTAL FUNDS</b>                           |       |                         |                      | <u>380,252</u>               | <u>350,895</u>               |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 April 2023 and were signed on its behalf by:

*L Macrae*

L A Macrae - Trustee

**Harlow Occupational Health Service Ltd****Cash Flow Statement  
for the Year Ended 31 October 2022**

|                                                                           | Notes | 31.10.22<br>£     | 31.10.21<br>£ |
|---------------------------------------------------------------------------|-------|-------------------|---------------|
| <b>Cash flows from operating activities</b>                               |       |                   |               |
| Cash generated from operations                                            | 1     | 91,449<br>(5,662) | (15,122)<br>- |
| Net cash provided by/(used in) operating activities                       |       | 85,787            | (15,122)      |
| <b>Cash flows from investing activities</b>                               |       |                   |               |
| Purchase of tangible fixed assets                                         |       | (8,066)           | (1,007)       |
| Sale of tangible fixed assets                                             |       | -                 | 550           |
| Net cash used in investing activities                                     |       | (8,066)           | (457)         |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 77,721            | (15,579)      |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 14,445            | 30,024        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 92,166            | 14,445        |

The notes form part of these financial statements

# Harlow Occupational Health Service Ltd

## Notes to the Cash Flow Statement for the Year Ended 31 October 2022

### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

|                                                                                    | 31.10.22      | 31.10.21        |
|------------------------------------------------------------------------------------|---------------|-----------------|
|                                                                                    | £             | £               |
| Net income for the reporting period (as per the Statement of Financial Activities) | 29,357        | 40,141          |
| Adjustments for:                                                                   |               |                 |
| Depreciation charges                                                               | 11,957        | 12,211          |
| Profit on disposal of fixed assets                                                 | -             | (550)           |
| (Increase)/decrease in stocks                                                      | (171)         | 425             |
| Decrease/(increase) in debtors                                                     | 62,109        | (54,715)        |
| Decrease in creditors                                                              | (11,803)      | (12,634)        |
| Net cash provided by/(used in) operations                                          | <u>91,449</u> | <u>(15,122)</u> |

### 2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

|                                | At 1.11.21      | Cash flow     | At 31.10.22     |
|--------------------------------|-----------------|---------------|-----------------|
|                                | £               | £             | £               |
| <b>Net cash</b>                |                 |               |                 |
| Cash at bank and in hand       | <u>14,445</u>   | <u>77,721</u> | <u>92,166</u>   |
|                                | <u>14,445</u>   | <u>77,721</u> | <u>92,166</u>   |
| <b>Debt</b>                    |                 |               |                 |
| Debts falling due after 1 year | <u>(29,093)</u> | <u>5,662</u>  | <u>(23,431)</u> |
|                                | <u>(29,093)</u> | <u>5,662</u>  | <u>(23,431)</u> |
| <b>Total</b>                   | <u>(14,648)</u> | <u>83,383</u> | <u>68,735</u>   |

Notes to the Financial Statements  
for the Year Ended 31 October 2022

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure and irrecoverable vat**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Allocation and apportionment of costs**

Costs of generating funds comprise the costs associated with attracting income and the costs of trading for fundraising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff costs by percentage of activity income and other costs by usage.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                   |                                |
|-------------------|--------------------------------|
| Freehold property | - Specialist workshop 50 years |
| Medical equipment | - 20% on cost                  |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2022

1. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Preparation of the accounts on a going concern basis**

The charity reported a cash inflow of £29,357 (inflow 2021: £40,141) for the year, there are no material uncertainties about the charity's ability to continue. The trustees are of the view that on this basis the charity is a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

|                              |                                        | 31.10.22       | 31.10.21       |
|------------------------------|----------------------------------------|----------------|----------------|
|                              | Activity                               | £              | £              |
| Member companies             |                                        |                |                |
| subscriptions                | Member company subscriptions           | 29,884         | 21,592         |
| Training - first aid manual  |                                        |                |                |
| handling                     | Member company subscriptions           | -              | 433            |
| Sale of medical supplies     | Sales of vaccines & first aid supplies | 1,883          | 22,520         |
| Health assessments/          |                                        |                |                |
| surveillance                 | Health Assessment/Surveillance         | 484,194        | 393,266        |
| Audiometry                   | Audiometry                             | 15,136         | 8,566          |
| Health screening executive   |                                        |                |                |
| health, well woman, well man | Health screening                       | 482            | 296            |
| Training - first aid manual  |                                        |                |                |
| handling                     | Training                               | 83,400         | 81,974         |
| Physiotherapy                | Physiotherapy                          | 2,137          | 2,124          |
| Additional MO/OHN time       | Additional MO/OHN time                 | 107,896        | 184,680        |
| Counselling                  | Counselling                            | 16,094         | 27,876         |
| Specific member contracts    | Specific member contracts              | 445            | -              |
|                              |                                        | <u>741,551</u> | <u>743,327</u> |

# Harlow Occupational Health Service Ltd

## Notes to the Financial Statements - continued for the Year Ended 31 October 2022

### 3. CHARITABLE ACTIVITIES COSTS

|                                        | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 4)<br>£ | Totals<br>£    |
|----------------------------------------|----------------------|---------------------------------------|----------------|
| Member company subscriptions           | 56,319               | 141,517                               | 197,836        |
| Sales of vaccines & first aid supplies | 3,826                | 1,447                                 | 5,273          |
| Health Assessment/Surveillance         | 244,703              | 92,556                                | 337,259        |
| Audiometry                             | 7,646                | 2,891                                 | 10,537         |
| Training                               | 42,059               | 15,907                                | 57,966         |
| Physiotherapy                          | 37                   | 2,046                                 | 2,083          |
| Additional MO/OHN time                 | 61,176               | 23,139                                | 84,315         |
| Counselling                            | 7,646                | 2,891                                 | 10,537         |
| Specific member contracts              | 153                  | 58                                    | 211            |
|                                        | <u>423,565</u>       | <u>282,452</u>                        | <u>706,017</u> |

### 4. SUPPORT COSTS

|                                           | Management<br>£ | Finance<br>£ | Human<br>resources<br>£ | Governance<br>costs<br>£ | Totals<br>£    |
|-------------------------------------------|-----------------|--------------|-------------------------|--------------------------|----------------|
| Other resources expended                  | -               | -            | -                       | 6,179                    | 6,179          |
| Member company<br>subscriptions           | 2,270           | 1,341        | 137,906                 | -                        | 141,517        |
| Sales of vaccines & first aid<br>supplies | 535             | -            | 912                     | -                        | 1,447          |
| Health                                    |                 |              |                         |                          |                |
| Assessment/Surveillance                   | 34,266          | -            | 58,290                  | -                        | 92,556         |
| Audiometry                                | 1,070           | -            | 1,821                   | -                        | 2,891          |
| Training                                  | 5,889           | -            | 10,018                  | -                        | 15,907         |
| Physiotherapy                             | 5               | -            | 2,041                   | -                        | 2,046          |
| Additional MO/OHN time                    | 8,566           | -            | 14,573                  | -                        | 23,139         |
| Counselling                               | 1,070           | -            | 1,821                   | -                        | 2,891          |
| Specific member contracts                 | 22              | -            | 36                      | -                        | 58             |
|                                           | <u>53,693</u>   | <u>1,341</u> | <u>227,418</u>          | <u>6,179</u>             | <u>288,631</u> |

### 5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                                     |               |               |
|-------------------------------------|---------------|---------------|
|                                     | 31.10.22<br>£ | 31.10.21<br>£ |
| Auditors' remuneration              | 5,062         | 3,977         |
| Depreciation - owned assets         | 11,957        | 12,211        |
| Surplus on disposal of fixed assets | -             | (550)         |
|                                     | <u></u>       | <u></u>       |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

7. STAFF COSTS

|                       | 31.10.22       | 31.10.21       |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 371,214        | 432,244        |
| Social security costs | 23,118         | 21,594         |
| Other pension costs   | 21,067         | 20,361         |
|                       | <u>415,399</u> | <u>474,199</u> |

The key management personnel of the charity is the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £40,211.

The average monthly number of employees during the year was as follows:

|                | 31.10.22 | 31.10.21 |
|----------------|----------|----------|
| Nursing        | 2        | 4        |
| Administration | 8        | 6        |
|                | <hr/>    | <hr/>    |
|                | 10       | 10       |

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                        | Unrestricted funds<br>£ | Restricted fund<br>£ | Total funds<br>£ |
|----------------------------------------|-------------------------|----------------------|------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                         |                      |                  |
| <b>Charitable activities</b>           |                         |                      |                  |
| Member company subscriptions           | 22,025                  | -                    | 22,025           |
| Sales of vaccines & first aid supplies | 22,520                  | -                    | 22,520           |
| Health Assessment/Surveillance         | 393,266                 | -                    | 393,266          |
| Audiometry                             | 8,566                   | -                    | 8,566            |
| Health screening                       | 296                     | -                    | 296              |
| Training                               | 81,974                  | -                    | 81,974           |
| Physiotherapy                          | 2,124                   | -                    | 2,124            |
| Additional MO/OHN time                 | 184,680                 | -                    | 184,680          |
| Counselling                            | 27,876                  | -                    | 27,876           |
| Other income                           | <u>12,118</u>           | <u>-</u>             | <u>12,118</u>    |
| <b>Total</b>                           | <u>755,445</u>          | <u>-</u>             | <u>755,445</u>   |
| <b>EXPENDITURE ON</b>                  |                         |                      |                  |
| <b>Charitable activities</b>           |                         |                      |                  |
| Member company subscriptions           | 246,560                 | -                    | 246,560          |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|-------------------------|---------------------|
| Sales of vaccines & first aid supplies | 14,404                     | -                       | 14,404              |
| Health Assessment/Surveillance         | 251,993                    | -                       | 251,993             |
| Audiometry                             | 4,895                      | -                       | 4,895               |
| Training                               | 52,299                     | -                       | 52,299              |
| Physiotherapy                          | 1,379                      | -                       | 1,379               |
| Additional MO/OHN time                 | 118,197                    | -                       | 118,197             |
| Counselling                            | 17,829                     | -                       | 17,829              |
| Specific member contracts              | 192                        | -                       | 192                 |
| Other                                  | 7,556                      | -                       | 7,556               |
| <b>Total</b>                           | <b>715,304</b>             | <b>-</b>                | <b>715,304</b>      |
| <b>NET INCOME</b>                      | <b>40,141</b>              | <b>-</b>                | <b>40,141</b>       |
| <b>RECONCILIATION OF FUNDS</b>         |                            |                         |                     |
| Total funds brought forward            | 310,754                    | -                       | 310,754             |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     | <b>350,895</b>             | <b>-</b>                | <b>350,895</b>      |

9. TANGIBLE FIXED ASSETS

|                       | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Medical<br>equipment<br>£ | Totals<br>£ |
|-----------------------|---------------------------|----------------------------------|---------------------------|-------------|
| <b>COST</b>           |                           |                                  |                           |             |
| At 1 November 2021    | 400,000                   | 126,985                          | 70,118                    | 597,103     |
| Additions             | -                         | 5,766                            | 2,300                     | 8,066       |
| At 31 October 2022    | 400,000                   | 132,751                          | 72,418                    | 605,169     |
| <b>DEPRECIATION</b>   |                           |                                  |                           |             |
| At 1 November 2021    | 175,002                   | 119,800                          | 67,411                    | 362,213     |
| Charge for year       | 5,600                     | 4,211                            | 2,146                     | 11,957      |
| At 31 October 2022    | 180,602                   | 124,011                          | 69,557                    | 374,170     |
| <b>NET BOOK VALUE</b> |                           |                                  |                           |             |
| At 31 October 2022    | 219,398                   | 8,740                            | 2,861                     | 230,999     |
| At 31 October 2021    | 224,998                   | 7,185                            | 2,707                     | 234,890     |

**Harlow Occupational Health Service Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2022**

**10. STOCKS**

|        | <b>31.10.22</b> | 31.10.21     |
|--------|-----------------|--------------|
|        | <b>£</b>        | £            |
| Stocks | <u>1,477</u>    | <u>1,306</u> |

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | <b>31.10.22</b>      | 31.10.21              |
|---------------|----------------------|-----------------------|
|               | <b>£</b>             | £                     |
| Trade debtors | 87,699               | 148,323               |
| Other debtors | <u>3,833</u>         | <u>5,833</u>          |
|               | <u><b>91,532</b></u> | <u><b>154,156</b></u> |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | <b>31.10.22</b>      | 31.10.21             |
|---------------------------------|----------------------|----------------------|
|                                 | <b>£</b>             | £                    |
| Trade creditors                 | 6,983                | 17,550               |
| Social security and other taxes | 8,491                | 5,716                |
| VAT                             | <u>5,137</u>         | <u>9,468</u>         |
|                                 | <u><b>20,611</b></u> | <u><b>32,734</b></u> |

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                           | <b>31.10.22</b> | 31.10.21      |
|---------------------------|-----------------|---------------|
|                           | <b>£</b>        | £             |
| Other loans (see note 14) | <u>23,431</u>   | <u>29,093</u> |

**14. LOANS**

An analysis of the maturity of loans is given below:

|                                              | <b>31.10.22</b> | 31.10.21 |
|----------------------------------------------|-----------------|----------|
|                                              | <b>£</b>        | £        |
| Amounts falling due in more than five years: |                 |          |
| Repayable by instalments:                    |                 |          |
| Other loans more 5yrs instal                 | <b>23,431</b>   | 29,093   |

**15. ACCRUALS AND DEFERRED INCOME**

|                              | <b>31.10.22</b> | 31.10.21     |
|------------------------------|-----------------|--------------|
|                              | <b>£</b>        | £            |
| Accruals and deferred income | <u>2,914</u>    | <u>2,594</u> |

# Harlow Occupational Health Service Ltd

## Notes to the Financial Statements - continued for the Year Ended 31 October 2022

### 16. MOVEMENT IN FUNDS

|                              | At<br>1.11.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.22<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 62,071             | 29,357                           | 91,428              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>350,895</u>     | <u>29,357</u>                    | <u>380,252</u>      |
| <b>TOTAL FUNDS</b>           | <u>350,895</u>     | <u>29,357</u>                    | <u>380,252</u>      |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 741,553                    | (712,196)                  | 29,357                    |
|                           | <u>741,553</u>             | <u>(712,196)</u>           | <u>29,357</u>             |
| <b>TOTAL FUNDS</b>        | <u>741,553</u>             | <u>(712,196)</u>           | <u>29,357</u>             |

### Comparatives for movement in funds

|                              | At<br>1.11.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.21<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 21,930             | 40,141                           | 62,071              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>310,754</u>     | <u>40,141</u>                    | <u>350,895</u>      |
| <b>TOTAL FUNDS</b>           | <u>310,754</u>     | <u>40,141</u>                    | <u>350,895</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 755,445                    | (715,304)                  | 40,141                    |
|                           | <u>755,445</u>             | <u>(715,304)</u>           | <u>40,141</u>             |
| <b>TOTAL FUNDS</b>        | <u>755,445</u>             | <u>(715,304)</u>           | <u>40,141</u>             |

# Harlow Occupational Health Service Ltd

## Notes to the Financial Statements - continued for the Year Ended 31 October 2022

### 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|                              | At<br>1.11.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.22<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 21,930             | 69,498                           | 91,428              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>310,754</u>     | <u>69,498</u>                    | <u>380,252</u>      |
| <b>TOTAL FUNDS</b>           | <u>310,754</u>     | <u>69,498</u>                    | <u>380,252</u>      |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,496,998                  | (1,427,500)                | 69,498                    |
|                           | <u>1,496,998</u>           | <u>(1,427,500)</u>         | <u>69,498</u>             |
| <b>TOTAL FUNDS</b>        | <u>1,496,998</u>           | <u>(1,427,500)</u>         | <u>69,498</u>             |

### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

### 18. GENERAL INFORMATION

Harlow Occupational Health Limited, a company limited by guarantee, is a limited company incorporated in England and Wales and has its registered office and principal place of business at Stephen Taylor House, Edinburgh Place, Templefields, Harlow, Essex, CM20 2DJ

The principal activity of the company is that of the provision of occupational health services for the public benefit.

**Harlow Occupational Health Service Ltd****Detailed Statement of Financial Activities  
for the Year Ended 31 October 2022**

|                                                            | 31.10.22<br>£ | 31.10.21<br>£ |
|------------------------------------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>                               |               |               |
| <b>Charitable activities</b>                               |               |               |
| Member companies subscriptions                             | 29,884        | 21,592        |
| Health assessments/ surveillance                           | 484,194       | 393,266       |
| Audiometry                                                 | 15,136        | 8,566         |
| Health screening executive health, well woman,<br>well man | 482           | 296           |
| Training - first aid manual handling                       | 83,400        | 82,407        |
| Physiotherapy                                              | 2,137         | 2,124         |
| Additional MO/OHN time                                     | 107,896       | 184,680       |
| Specific member contracts                                  | 445           | -             |
| Sale of medical supplies                                   | 1,883         | 22,520        |
| Counselling                                                | 16,094        | 27,876        |
|                                                            | <hr/> 741,551 | <hr/> 743,327 |
| <b>Other income</b>                                        |               |               |
| Rental of rooms                                            | 2             | 4,947         |
| COVID19 Aid                                                | -             | 7,171         |
|                                                            | <hr/> 2       | <hr/> 12,118  |
| <b>Total incoming resources</b>                            | <hr/> 741,553 | <hr/> 755,445 |
| <b>EXPENDITURE</b>                                         |               |               |
| <b>Charitable activities</b>                               |               |               |
| Wages                                                      | 164,863       | 129,141       |
| Social security                                            | 23,118        | 21,594        |
| Self employed professional fees                            | 203,192       | 148,708       |
| COSHH surveillance & OHS blood test costs                  | 2,591         | (96)          |
| Medical reports                                            | 671           | (3,374)       |
| Professional journals                                      | 51            | 141           |
| Conference fees                                            | 1,330         | 1,584         |
| Computer costs                                             | 14,329        | 6,548         |
| Counselling                                                | 13,420        | 19,550        |
|                                                            | <hr/> 423,565 | <hr/> 323,796 |
| <b>Support costs</b>                                       |               |               |
| <b>Management</b>                                          |               |               |
| Rates and water                                            | 366           | 1,033         |
| Insurance                                                  | 5,026         | 5,429         |
| Light and heat                                             | 1,705         | 4,321         |
| Telephone                                                  | 2,593         | 2,358         |
| Postage and stationery                                     | 8,507         | 9,524         |
| Advertising                                                | 150           | -             |
| Carried forward                                            | 18,347        | 22,665        |

**Harlow Occupational Health Service Ltd****Detailed Statement of Financial Activities  
for the Year Ended 31 October 2022**

|                                       | 31.10.22<br>£ | 31.10.21<br>£ |
|---------------------------------------|---------------|---------------|
| <b>Management</b>                     |               |               |
| Brought forward                       | 18,347        | 22,665        |
| Sundries                              | 1,503         | 78            |
| Cleaning                              | 7,268         | 6,505         |
| Repairs & maintenance                 | 14,738        | 14,887        |
| Motor expenses                        | 1,121         | 3,026         |
| Staff welfare                         | (1,241)       | 113           |
| Depreciation of tangible assets       | 11,957        | 12,211        |
| Loss on sale of tangible fixed assets | -             | (550)         |
|                                       | <hr/> 53,693  | <hr/> 58,935  |
| <b>Finance</b>                        |               |               |
| Bank charges                          | 813           | 1,553         |
| Bank interest                         | 528           | 1,189         |
|                                       | <hr/> 1,341   | <hr/> 2,742   |
| <b>Human resources</b>                |               |               |
| Wages                                 | 206,351       | 303,103       |
| Pensions                              | 21,067        | 20,361        |
|                                       | <hr/> 227,418 | <hr/> 323,464 |
| <b>Governance costs</b>               |               |               |
| Auditors' remuneration                | 5,062         | 3,977         |
| Legal fees                            | 225           | 98            |
| Strategic review repairs              | 892           | 2,292         |
|                                       | <hr/> 6,179   | <hr/> 6,367   |
| Total resources expended              | <hr/> 712,196 | <hr/> 715,304 |
| <b>Net income</b>                     | <hr/> 29,357  | <hr/> 40,141  |

**HARLOW OCCUPATIONAL HEALTH SERVICE LIMITED**

England & Wales - Charity number 210370

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# Accounts

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**REGISTERED COMPANY NUMBER: 00555099 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 210370**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 October 2021**  
**for**  
**Harlow Occupational Health Service Ltd**

Godfrey Laws & Co Limited  
Statutory Auditors  
69 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

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for the Year Ended 31 October 2021**

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## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of 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**

### **Objectives and aims**

The charity was set up by the Nuffield Provincial Hospitals Trust in 1955 to provide a medical service to the industry growing up in Harlow New Town. This pre-dated the existence of a district General Hospital in the area. In the Articles of Association the objectives of the company are:

- To advance the physical and mental welfare of the working population by the prevention and cure of occupational illness, diseases and injuries and to promote the general health of workers.
- To provide services for medical treatment/care to assist full restoration to health.
- To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational and environmental health directly or through partnerships.

The benefits include:

- Reduced sickness absence rates and associated costs
- Compliance with Government Legislation
- Management and reduction of work related stress
- Healthier workforce

Our occupational health professions use their expertise to advise both employers and employees of risks to health and how best to avoid these. As well as providing all routine occupational health services, we have capabilities to undertake through partnerships the following:

- ICAS (Independent Counselling and Advisory Services Ltd)
- 24 hour telephone advice/counselling
- On-site counselling
- Safety consultants and hygienist
- Physiotherapy

The volume of work generated in the year to 31st October 2021 was as follows:

Total bookings were 7742. top six assessments as follows:

- |                              |       |
|------------------------------|-------|
| - Police Recruit Medicals    | 14.9% |
| - Pre employment             | 9%    |
| - Driver HGV/PSV Medicals    | 5.4%  |
| - Medical Assessments        | 4.9%  |
| - Audiograms                 | 2.3%  |
| - Review Medical Assessments | 3.4%  |

|                  |    |
|------------------|----|
| Training Courses | 32 |
|------------------|----|

## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2021**

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

Harlow Occupational Health Service works in collaboration with other service providers to maintain their facilities and services to all. They work to charging amounts that the vast majority of people can afford and therefore their fees do not prevent people from accessing the services or facilities. Voluntary organisations are able to access free first aid training.

Premiums are paid for by others for example; as a benefit provided under condition of employment.

People in poverty are not excluded from the opportunity to benefit. Subsidised rates are offered for First Aid Training and Health Assessments.

The benefits to the public are set out in the Charities Objectives and Activities.

Harlow Occupational Health Service works closely with its clients to educate and advise on how to prevent workplace injury and treat those with work related illness. We currently provide our services to over 450 local businesses and have provided such services since 1955.

Our services have undoubtedly had a positive impact on the number of work days lost due to ill health and workplace injury. We believe our services have had a positive effect on the financial status of the companies we serve, as well as the economy. A reduction in lost productivity days directly leads due to a reduction in lost taxes for the government, reduced NHS costs and reduced payment of benefits to those who are unable to work due to long term health issues, very often work related.

##### **Social investment**

The Company has a policy to support all staff in enhancing their skills and work and in their social life. If any member of staff wishes to attend a course that is relevant to their work, then this is scheduled throughout the year. The nursing staff are supported continually with their on-going medical accreditation. In particular over the next couple of years with the changing requirements of the medical bodies requiring proof of training and evidence of on-the-job situations which merited recording.

With the current staff of 12, there are two employees who are full-time. Staff choose to work hours that enable them to have a satisfactory home life, and at the same time covering the requirements of the business to ensure a good service is given to our clients.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Over the past two years we have been adapting to different work practices to adhere to the changing regulations with regard to Covid-19 social distancing.

Administrative staff worked on a rota basis to ensure adequate cover was available to service the business needs. Staff in the main worked in the office due to contact with clients, but some staff were able to work from home.

Doctor and nursing consultations continued by way of telephone or Zoom with face to face consultations commencing when government guideline permitted in May 2021.

Public services such as police forces and fire, used HOHS more due to difficulties with staff absences caused with Covid i.e restrictions on travel meant quarantine in other countries.

First Aid Training commenced slowly and a reduction in class levels was paramount. Reduced contact with others in the health centre was achieved by access via the external stairs.

Face coverings and temperature checks continue as a minimum to all clients entering the health centre. Staff face coverings continue when moving from work stations.

With the significant loss last year due in the main to Covid, it was encouraging that with the hard work from all the staff, nurses and doctors at HOHS, we have turned round the loss last year to a significant surplus of £40,141.

#### **FINANCIAL REVIEW**

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

The Company is dependant on funding through subscriptions and individual contracts from employers for their employees.

## **Harlow Occupational Health Service Ltd**

### **Report of the Trustees for the Year Ended 31 October 2021**

#### **FINANCIAL REVIEW**

##### **Investment policy and objectives**

The Board have considered the factors limiting charities to not risk capital invested. Reserves are held in one account the Business Fund Account with The Co-operative Bank.

##### **Reserves policy**

The Company has a Policy Statement that any profits made annually will be put into liquid reserves to work towards an amount of three times monthly expenditure.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

The Charity's Trustees remain at five taken from member clients and the Local Authority and Trades Council. They meet three times a year in February, June and December.

##### **Organisational structure**

The staff of the Charity is headed by the Chief Executive, Mrs D Watkins, who has ultimate responsibility for the day to day running of the business. Supported by an administrative team of 6 staff. The Occupational Health Manager and Clinical OH Manager are responsible for the professional side of the business which includes a total of 3 occupational health advisors and 3 medical officers.

##### **Induction and training of new trustees**

New trustees are fully informed of their obligations with the issue of the Charity Commission publication "The Essential Trustee, what you need to know".

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

00555099 (England and Wales)

##### **Registered Charity number**

210370

##### **Registered office**

Stephen Taylor House  
Edinburgh Place  
Templefields  
Harlow  
Essex  
CM20 2DJ

##### **Trustees**

A K Archer Chairperson (resigned 21.6.21)  
S Wright Vice Chair (resigned 14.1.22)  
M J B Hallam (resigned 25.10.21)  
A E Jolley  
Cllr F L Mason (deceased 31.12.20)  
Cllr A Edwards (appointed 21.6.21)  
Mrs L A Macrae (appointed 28.1.22)  
Ms S L Dunlop (appointed 11.2.22)  
Mrs C Casey (appointed 11.2.22)

##### **Company Secretary**

Mrs D Watkins

**Report of the Trustees  
for the Year Ended 31 October 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Godfrey Laws & Co Limited  
Statutory Auditors  
69 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

**Solicitors**

Whiskers LLP  
Gate House  
The High  
Harlow  
Essex  
CM20 1LW

**Chief Executive Officer**

Mrs D Watkins

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Harlow Occupational Health Service Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 27 July 2022 and signed on its behalf by:

Mrs L A Macrae - Trustee

## **Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd**

### **Opinion**

We have audited the financial statements of Harlow Occupational Health Service Ltd (the 'charitable company') for the year ended 31 October 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd**

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:-

Based on our understanding of the Charity, the industry and discussions with management we identified The Charities SORP(Financial Reporting Standard 102), Companies Act 2006 and UK taxation legislation.

We obtained an understanding of how the Company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur and whether there had been known instances of non compliance or suspected non compliance with laws and regulations.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of the financial statements of the financial statements, whether due to fraud and error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, misrepresentations, or intentional omissions.

Enquiries of management regarding compliance of Laws & Regulations and any known instances of non compliance,;

Examining supporting documentation for all material balances, transactions and disclosures;

Evaluation of the selection and application of accounting policies;

Reviewing the appropriateness of journal entries made in the general ledger and other adjustments made in the preparation of financial statements;

Review of accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## **Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd**

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Howard Ashmore (Senior Statutory Auditor)  
for and on behalf of Godfrey Laws & Co Limited  
Statutory Auditors  
69 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

27 July 2022

# Harlow Occupational Health Service Ltd

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 October 2021

|                                        | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.10.21<br>Total<br>funds<br>£ | 31.10.20<br>Total<br>funds<br>£ |
|----------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                            |                         |                                 |                                 |
| <b>Charitable activities</b>           | 3     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 22,025                     | -                       | 22,025                          | 23,063                          |
| Sales of vaccines & first aid supplies |       | 22,520                     | -                       | 22,520                          | 12,145                          |
| Health Assessment/Surveillance         |       | 393,266                    | -                       | 393,266                         | 341,224                         |
| Audiometry                             |       | 8,566                      | -                       | 8,566                           | 4,920                           |
| Health screening                       |       | 296                        | -                       | 296                             | 296                             |
| Training                               |       | 81,974                     | -                       | 81,974                          | 72,934                          |
| Physiotherapy                          |       | 2,124                      | -                       | 2,124                           | 3,638                           |
| Additional MO/OHN time                 |       | 184,680                    | -                       | 184,680                         | 131,129                         |
| Counselling                            |       | 27,876                     | -                       | 27,876                          | 19,899                          |
| Specific member contracts              |       | -                          | -                       | -                               | 619                             |
| Investment income                      | 2     | -                          | -                       | -                               | 8                               |
| Other income                           |       | 12,118                     | -                       | 12,118                          | 71,060                          |
| <b>Total</b>                           |       | <b>755,445</b>             | <b>-</b>                | <b>755,445</b>                  | <b>680,935</b>                  |
| <b>EXPENDITURE ON</b>                  |       |                            |                         |                                 |                                 |
| <b>Charitable activities</b>           | 4     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 246,560                    | -                       | 246,560                         | 278,085                         |
| Sales of vaccines & first aid supplies |       | 14,404                     | -                       | 14,404                          | 30,065                          |
| Health Assessment/Surveillance         |       | 251,993                    | -                       | 251,993                         | 241,415                         |
| Audiometry                             |       | 4,895                      | -                       | 4,895                           | 6,691                           |
| Training                               |       | 52,299                     | -                       | 52,299                          | 32,356                          |
| Physiotherapy                          |       | 1,379                      | -                       | 1,379                           | 2,775                           |
| Additional MO/OHN time                 |       | 118,197                    | -                       | 118,197                         | 96,753                          |
| Counselling                            |       | 17,829                     | -                       | 17,829                          | 13,823                          |
| Specific member contracts              |       | 192                        | -                       | 192                             | 18,430                          |
| Other                                  |       | 7,556                      | -                       | 7,556                           | 6,584                           |
| <b>Total</b>                           |       | <b>715,304</b>             | <b>-</b>                | <b>715,304</b>                  | <b>726,977</b>                  |
| <b>NET INCOME/(EXPENDITURE)</b>        |       | <b>40,141</b>              | <b>-</b>                | <b>40,141</b>                   | <b>(46,042)</b>                 |
| <b>RECONCILIATION OF FUNDS</b>         |       |                            |                         |                                 |                                 |
| <b>Total funds brought forward</b>     |       | <b>310,754</b>             | <b>-</b>                | <b>310,754</b>                  | <b>356,796</b>                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     |       | <b>350,895</b>             | <b>-</b>                | <b>350,895</b>                  | <b>310,754</b>                  |

The notes form part of these financial statements

# Harlow Occupational Health Service Ltd

## Balance Sheet 31 October 2021

|                                              | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.10.21<br>Total<br>funds<br>£ | 31.10.20<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                         |                                 |                                 |
| Tangible assets                              | 10    | 234,890                    | -                       | 234,890                         | 245,936                         |
| <b>CURRENT ASSETS</b>                        |       |                            |                         |                                 |                                 |
| Stocks                                       | 11    | 1,306                      | -                       | 1,306                           | 1,731                           |
| Debtors                                      | 12    | 154,156                    | -                       | 154,156                         | 97,961                          |
| Prepayments and accrued income               |       | 10,519                     | -                       | 10,519                          | 11,999                          |
| Cash at bank and in hand                     |       | 14,445                     | -                       | 14,445                          | 30,024                          |
|                                              |       | <u>180,426</u>             | <u>-</u>                | <u>180,426</u>                  | <u>141,715</u>                  |
| <b>CREDITORS</b>                             |       |                            |                         |                                 |                                 |
| Amounts falling due within one year          | 13    | (32,734)                   | -                       | (32,734)                        | (45,552)                        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>147,692</u>             | <u>-</u>                | <u>147,692</u>                  | <u>96,163</u>                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 382,582                    | -                       | 382,582                         | 342,099                         |
| <b>CREDITORS</b>                             |       |                            |                         |                                 |                                 |
| Amounts falling due after more than one year | 14    | (29,093)                   | -                       | (29,093)                        | (28,935)                        |
| <b>ACCRUALS AND DEFERRED INCOME</b>          | 16    | (2,594)                    | -                       | (2,594)                         | (2,410)                         |
| <b>NET ASSETS</b>                            |       | <u>350,895</u>             | <u>-</u>                | <u>350,895</u>                  | <u>310,754</u>                  |
| <b>FUNDS</b>                                 | 17    |                            |                         |                                 |                                 |
| Unrestricted funds                           |       |                            |                         | 350,895                         | 310,754                         |
| <b>TOTAL FUNDS</b>                           |       |                            |                         | <u>350,895</u>                  | <u>310,754</u>                  |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2022 and were signed on its behalf by:

L A Macrae - Trustee

# Harlow Occupational Health Service Ltd

## Cash Flow Statement for the Year Ended 31 October 2021

|                                                                           | Notes | 31.10.21<br>£        | 31.10.20<br>£        |
|---------------------------------------------------------------------------|-------|----------------------|----------------------|
| <b>Cash flows from operating activities</b>                               |       |                      |                      |
| Cash generated from operations                                            | 1     | <u>(15,122)</u>      | <u>(27,363)</u>      |
| Net cash used in operating activities                                     |       | <u>(15,122)</u>      | <u>(27,363)</u>      |
| <b>Cash flows from investing activities</b>                               |       |                      |                      |
| Purchase of tangible fixed assets                                         |       | (1,007)              | (5,303)              |
| Sale of tangible fixed assets                                             |       | 550                  | -                    |
| Interest received                                                         |       | -                    | 8                    |
| Net cash used in investing activities                                     |       | <u>(457)</u>         | <u>(5,295)</u>       |
| <b>Cash flows from financing activities</b>                               |       |                      |                      |
| New loans in year                                                         |       | -                    | 28,934               |
| Net cash provided by financing activities                                 |       | <u>-</u>             | <u>28,934</u>        |
|                                                                           |       | <u></u>              | <u></u>              |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <b>(15,579)</b>      | <b>(3,724)</b>       |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <b>30,024</b>        | <b>33,748</b>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <b><u>14,445</u></b> | <b><u>30,024</u></b> |

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 31 October 2021**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                                         | 31.10.21<br>£   | 31.10.20<br>£ |
|---------------------------------------------------------------------------------------------------------|-----------------|---------------|
| <b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b> | <b>40,141</b>   | (46,042)      |
| <b>Adjustments for:</b>                                                                                 |                 |               |
| Depreciation charges                                                                                    | 12,211          | 13,333        |
| Profit on disposal of fixed assets                                                                      | (550)           | -             |
| Interest received                                                                                       | -               | (8)           |
| Decrease in stocks                                                                                      | 425             | 994           |
| Increase in debtors                                                                                     | (54,715)        | (1,510)       |
| (Decrease)/increase in creditors                                                                        | (12,634)        | 5,870         |
| <b>Net cash used in operations</b>                                                                      | <b>(15,122)</b> | (27,363)      |

**2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)**

|                                | At 1.11.20<br>£ | Cash flow<br>£  | At 31.10.21<br>£ |
|--------------------------------|-----------------|-----------------|------------------|
| <b>Net cash</b>                |                 |                 |                  |
| Cash at bank and in hand       | 30,024          | (15,579)        | 14,445           |
|                                | <u>30,024</u>   | <u>(15,579)</u> | <u>14,445</u>    |
| <b>Debt</b>                    |                 |                 |                  |
| Debts falling due after 1 year | (28,935)        | (158)           | (29,093)         |
|                                | <u>(28,935)</u> | <u>(158)</u>    | <u>(29,093)</u>  |
| <b>Total</b>                   | <b>1,089</b>    | <b>(15,737)</b> | <b>(14,648)</b>  |

**Notes to the Financial Statements  
for the Year Ended 31 October 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure and irrecoverable vat**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Allocation and apportionment of costs**

Costs of generating funds comprise the costs associated with attracting income and the costs of trading for fundraising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff costs by percentage of activity income and other costs by usage.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                   |                                |
|-------------------|--------------------------------|
| Freehold property | - Specialist workshop 50 years |
| Motor vehicles    | - 20% on cost                  |
| Medical equipment | - 20% on cost                  |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Preparation of the accounts on a going concern basis**

The charity reported a cash inflow of £40,141 (outflow 2020: £46,042) for the year, there are no material uncertainties about the charity's ability to continue. The trustees are of the view that on this basis the charity is a going concern.

**2. INVESTMENT INCOME**

|                          | <b>31.10.21</b>   | 31.10.20          |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | -                 | 8                 |
|                          | <u>          </u> | <u>          </u> |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                                  |                                        | <b>31.10.21</b>   | 31.10.20          |
|----------------------------------|----------------------------------------|-------------------|-------------------|
|                                  | Activity                               | £                 | £                 |
| Member companies                 |                                        |                   |                   |
| subscriptions                    | Member company subscriptions           | <b>21,592</b>     | 23,063            |
| Training - first aid manual      |                                        |                   |                   |
| handling                         | Member company subscriptions           | <b>433</b>        | -                 |
| Sale of medical supplies         | Sales of vaccines & first aid supplies | <b>22,520</b>     | 12,145            |
| Health assessments/ surveillance | Health Assessment/Surveillance         | <b>393,266</b>    | 341,224           |
| Audiometry                       | Audiometry                             | <b>8,566</b>      | 4,920             |
| Health screening executive       |                                        |                   |                   |
| health, well woman, well man     | Health screening                       | <b>296</b>        | 296               |
| Training - first aid manual      |                                        |                   |                   |
| handling                         | Training                               | <b>81,974</b>     | 72,934            |
| Physiotherapy                    | Physiotherapy                          | <b>2,124</b>      | 3,638             |
| Additional MO/OHN time           | Additional MO/OHN time                 | <b>184,680</b>    | 131,129           |
| Counselling                      | Counselling                            | <b>27,876</b>     | 19,899            |
| Specific member contracts        | Specific member contracts              | -                 | 619               |
|                                  |                                        | <u>          </u> | <u>          </u> |
|                                  |                                        | <b>743,327</b>    | <b>609,867</b>    |
|                                  |                                        | <u>          </u> | <u>          </u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

4. CHARITABLE ACTIVITIES COSTS

|                                        | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 5)<br>£ | Totals<br>£    |
|----------------------------------------|----------------------|---------------------------------------|----------------|
| Member company subscriptions           | 37,127               | 209,433                               | 246,560        |
| Sales of vaccines & first aid supplies | 8,954                | 5,450                                 | 14,404         |
| Health Assessment/Surveillance         | 156,635              | 95,358                                | 251,993        |
| Audiometry                             | 3,042                | 1,853                                 | 4,895          |
| Training                               | 32,508               | 19,791                                | 52,299         |
| Physiotherapy                          | 858                  | 521                                   | 1,379          |
| Additional MO/OHN time                 | 73,470               | 44,727                                | 118,197        |
| Counselling                            | 11,082               | 6,747                                 | 17,829         |
| Specific member contracts              | 120                  | 72                                    | 192            |
|                                        | <u>323,796</u>       | <u>383,952</u>                        | <u>707,748</u> |

5. SUPPORT COSTS

|                                           | Management<br>£ | Finance<br>£ | Human<br>resources<br>£ | Governance<br>costs<br>£ | Totals<br>£    |
|-------------------------------------------|-----------------|--------------|-------------------------|--------------------------|----------------|
| Other resources expended                  | -               | 1,189        | -                       | 6,367                    | 7,556          |
| Member company<br>subscriptions           | 1,768           | 1,553        | 206,112                 | -                        | 209,433        |
| Sales of vaccines & first aid<br>supplies | 1,784           | -            | 3,666                   | -                        | 5,450          |
| Health<br>Assessment/Surveillance         | 31,238          | -            | 64,120                  | -                        | 95,358         |
| Audiometry                                | 607             | -            | 1,246                   | -                        | 1,853          |
| Training                                  | 6,483           | -            | 13,308                  | -                        | 19,791         |
| Physiotherapy                             | 170             | -            | 351                     | -                        | 521            |
| Additional MO/OHN time                    | 14,651          | -            | 30,076                  | -                        | 44,727         |
| Counselling                               | 2,210           | -            | 4,537                   | -                        | 6,747          |
| Specific member contracts                 | 24              | -            | 48                      | -                        | 72             |
|                                           | <u>58,935</u>   | <u>2,742</u> | <u>323,464</u>          | <u>6,367</u>             | <u>391,508</u> |

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                                     | 31.10.21<br>£ | 31.10.20<br>£ |
|-------------------------------------|---------------|---------------|
| Auditors' remuneration              | 3,977         | 4,204         |
| Depreciation - owned assets         | 12,211        | 13,332        |
| Surplus on disposal of fixed assets | (550)         | -             |
|                                     | <u></u>       | <u></u>       |

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**8. STAFF COSTS**

|                       | <b>31.10.21</b>       | 31.10.20       |
|-----------------------|-----------------------|----------------|
|                       | £                     | £              |
| Wages and salaries    | <b>432,244</b>        | 506,096        |
| Social security costs | <b>21,594</b>         | 26,995         |
| Other pension costs   | <b>20,361</b>         | 23,767         |
|                       | <u><b>474,199</b></u> | <u>556,858</u> |

The key management personnel of the charity is the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £48,899.55

The average monthly number of employees during the year was as follows:

|                | <b>31.10.21</b>  | 31.10.20  |
|----------------|------------------|-----------|
| Nursing        | <b>4</b>         | 6         |
| Administration | <b>6</b>         | 7         |
|                | <u><b>10</b></u> | <u>13</u> |

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                            |                         |                     |
| <b>Charitable activities</b>           |                            |                         |                     |
| Member company subscriptions           | 23,063                     | -                       | 23,063              |
| Sales of vaccines & first aid supplies | 12,145                     | -                       | 12,145              |
| Health Assessment/Surveillance         | 341,224                    | -                       | 341,224             |
| Audiometry                             | 4,920                      | -                       | 4,920               |
| Health screening                       | 296                        | -                       | 296                 |
| Training                               | 72,934                     | -                       | 72,934              |
| Physiotherapy                          | 3,638                      | -                       | 3,638               |
| Additional MO/OHN time                 | 131,129                    | -                       | 131,129             |
| Counselling                            | 19,899                     | -                       | 19,899              |
| Specific member contracts              | 619                        | -                       | 619                 |
| Investment income                      | 8                          | -                       | 8                   |
| Other income                           | 71,060                     | -                       | 71,060              |
| <b>Total</b>                           | <u>680,935</u>             | <u>-</u>                | <u>680,935</u>      |

**EXPENDITURE ON**

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|-------------------------|---------------------|
| <b>Charitable activities</b>           |                            |                         |                     |
| Member company subscriptions           | 278,085                    | -                       | 278,085             |
| Sales of vaccines & first aid supplies | 30,065                     | -                       | 30,065              |
| Health Assessment/Surveillance         | 241,415                    | -                       | 241,415             |
| Audiometry                             | 6,691                      | -                       | 6,691               |
| Training                               | 32,356                     | -                       | 32,356              |
| Physiotherapy                          | 2,775                      | -                       | 2,775               |
| Additional MO/OHN time                 | 96,753                     | -                       | 96,753              |
| Counselling                            | 13,823                     | -                       | 13,823              |
| Specific member contracts              | 18,430                     | -                       | 18,430              |
| Other                                  | 6,584                      | -                       | 6,584               |
| <b>Total</b>                           | 726,977                    | -                       | 726,977             |
| <b>NET INCOME/(EXPENDITURE)</b>        | (46,042)                   | -                       | (46,042)            |
| <b>RECONCILIATION OF FUNDS</b>         |                            |                         |                     |
| <b>Total funds brought forward</b>     | 356,796                    | -                       | 356,796             |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     | 310,754                    | -                       | 310,754             |

10. TANGIBLE FIXED ASSETS

|                        | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Medical<br>equipment<br>£ | Totals<br>£ |
|------------------------|---------------------------|----------------------------------|------------------------|---------------------------|-------------|
| <b>COST</b>            |                           |                                  |                        |                           |             |
| At 1 November 2020     | 400,000                   | 125,862                          | 4,995                  | 70,076                    | 600,933     |
| Additions              | -                         | 1,123                            | -                      | 42                        | 1,165       |
| Disposals              | -                         | -                                | (4,995)                | -                         | (4,995)     |
| At 31 October 2021     | 400,000                   | 126,985                          | -                      | 70,118                    | 597,103     |
| <b>DEPRECIATION</b>    |                           |                                  |                        |                           |             |
| At 1 November 2020     | 169,402                   | 114,730                          | 4,995                  | 65,870                    | 354,997     |
| Charge for year        | 5,600                     | 5,070                            | -                      | 1,541                     | 12,211      |
| Eliminated on disposal | -                         | -                                | (4,995)                | -                         | (4,995)     |
| At 31 October 2021     | 175,002                   | 119,800                          | -                      | 67,411                    | 362,213     |
| <b>NET BOOK VALUE</b>  |                           |                                  |                        |                           |             |
| At 31 October 2021     | 224,998                   | 7,185                            | -                      | 2,707                     | 234,890     |
| At 31 October 2020     | 230,598                   | 11,132                           | -                      | 4,206                     | 245,936     |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

|                                                                    |                 |                 |
|--------------------------------------------------------------------|-----------------|-----------------|
| <b>11. STOCKS</b>                                                  | <b>31.10.21</b> | <b>31.10.20</b> |
|                                                                    | £               | £               |
| Stocks                                                             | <u>1,306</u>    | <u>1,731</u>    |
| <b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>            | <b>31.10.21</b> | <b>31.10.20</b> |
|                                                                    | £               | £               |
| Trade debtors                                                      | 148,323         | 97,961          |
| Other debtors                                                      | <u>5,833</u>    | <u>-</u>        |
|                                                                    | <u>154,156</u>  | <u>97,961</u>   |
| <b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>          | <b>31.10.21</b> | <b>31.10.20</b> |
|                                                                    | £               | £               |
| Trade creditors                                                    | 17,550          | 28,741          |
| Social security and other taxes                                    | 5,716           | 11,044          |
| VAT                                                                | <u>9,468</u>    | <u>5,767</u>    |
|                                                                    | <u>32,734</u>   | <u>45,552</u>   |
| <b>14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b> | <b>31.10.21</b> | <b>31.10.20</b> |
|                                                                    | £               | £               |
| Other loans (see note 15)                                          | <u>29,093</u>   | <u>28,935</u>   |
| <b>15. LOANS</b>                                                   |                 |                 |
| An analysis of the maturity of loans is given below:               |                 |                 |
|                                                                    | <b>31.10.21</b> | <b>31.10.20</b> |
|                                                                    | £               | £               |
| Amounts falling due in more than five years:                       |                 |                 |
| Repayable by instalments:                                          |                 |                 |
| Other loans more 5yrs instal                                       | 29,093          | 28,935          |
| <b>16. ACCRUALS AND DEFERRED INCOME</b>                            | <b>31.10.21</b> | <b>31.10.20</b> |
|                                                                    | £               | £               |
| Accruals and deferred income                                       | <u>2,594</u>    | <u>2,410</u>    |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

17. MOVEMENT IN FUNDS

|                              | At<br>1.11.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.21<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 21,930             | 40,141                           | 62,071              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>310,754</u>     | <u>40,141</u>                    | <u>350,895</u>      |
| <b>TOTAL FUNDS</b>           | <u>310,754</u>     | <u>40,141</u>                    | <u>350,895</u>      |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 755,445                    | (715,304)                  | 40,141                    |
|                           | <u>755,445</u>             | <u>(715,304)</u>           | <u>40,141</u>             |
| <b>TOTAL FUNDS</b>        | <u>755,445</u>             | <u>(715,304)</u>           | <u>40,141</u>             |

Comparatives for movement in funds

|                              | At<br>1.11.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.20<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 67,972             | (46,042)                         | 21,930              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>356,796</u>     | <u>(46,042)</u>                  | <u>310,754</u>      |
| <b>TOTAL FUNDS</b>           | <u>356,796</u>     | <u>(46,042)</u>                  | <u>310,754</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 680,935                    | (726,977)                  | (46,042)                  |
|                           | <u>680,935</u>             | <u>(726,977)</u>           | <u>(46,042)</u>           |
| <b>TOTAL FUNDS</b>        | <u>680,935</u>             | <u>(726,977)</u>           | <u>(46,042)</u>           |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|                              | At<br>1.11.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.21<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>    |                    |                                  |                     |
| General fund                 | 67,972             | (5,901)                          | 62,071              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>356,796</u>     | <u>(5,901)</u>                   | <u>350,895</u>      |
| <b>TOTAL FUNDS</b>           | <u>356,796</u>     | <u>(5,901)</u>                   | <u>350,895</u>      |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,436,380                  | (1,442,281)                | (5,901)                   |
|                           | <u>1,436,380</u>           | <u>(1,442,281)</u>         | <u>(5,901)</u>            |
| <b>TOTAL FUNDS</b>        | <u>1,436,380</u>           | <u>(1,442,281)</u>         | <u>(5,901)</u>            |

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2021.

19. GENERAL INFORMATION

Harlow Occupational Health Limited, a company limited by guarantee, is a limited company incorporated in England and Wales and has its registered office and principal place of business at Stephen Taylor House, Edinburgh Place, Templefields, Harlow, Essex, CM20 2DJ

The principal activity of the company is that of the provision of occupational health services for the public benefit.

**Harlow Occupational Health Service Ltd****Detailed Statement of Financial Activities  
for the Year Ended 31 October 2021**

|                                                         | 31.10.21<br>£ | 31.10.20<br>£ |
|---------------------------------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>                            |               |               |
| <b>Investment income</b>                                |               |               |
| Deposit account interest                                | -             | 8             |
| <b>Charitable activities</b>                            |               |               |
| Member companies subscriptions                          | 21,592        | 23,063        |
| Health assessments/ surveillance                        | 393,266       | 341,224       |
| Audiometry                                              | 8,566         | 4,920         |
| Health screening executive health, well woman, well man | 296           | 296           |
| Training - first aid manual handling                    | 82,407        | 72,934        |
| Physiotherapy                                           | 2,124         | 3,638         |
| Additional MO/OHN time                                  | 184,680       | 131,129       |
| Specific member contracts                               | -             | 619           |
| Sale of medical supplies                                | 22,520        | 12,145        |
| Counselling                                             | 27,876        | 19,899        |
|                                                         | <hr/>         | <hr/>         |
|                                                         | 743,327       | 609,867       |
| <b>Other income</b>                                     |               |               |
| Rental of rooms                                         | 4,947         | 6,996         |
| COVID19 Aid                                             | 7,171         | 64,064        |
|                                                         | <hr/>         | <hr/>         |
|                                                         | 12,118        | 71,060        |
| <b>Total incoming resources</b>                         | <hr/>         | <hr/>         |
|                                                         | 755,445       | 680,935       |
| <b>EXPENDITURE</b>                                      |               |               |
| <b>Charitable activities</b>                            |               |               |
| Wages                                                   | 129,141       | 135,319       |
| Social security                                         | 21,594        | 26,995        |
| Self employed professional fees                         | 148,708       | 74,176        |
| COSHH surveillance & OHS blood test costs               | (96)          | 675           |
| Medical reports                                         | (3,374)       | (126)         |
| Professional journals                                   | 141           | 533           |
| Conference fees                                         | 1,584         | 1,430         |
| Computer costs                                          | 6,548         | 1,088         |
| Publicity                                               | -             | 2,077         |
| Specific member contract costs                          | -             | 5,144         |
| Vaccines and medical supplies                           | -             | 99            |
| Counselling                                             | 19,550        | 18,497        |
| Salesperson costs                                       | -             | 198           |
| Marketing consultancy                                   | -             | 99            |
|                                                         | <hr/>         | <hr/>         |
|                                                         | 323,796       | 266,204       |
| <b>Support costs</b>                                    |               |               |

This page does not form part of the statutory financial statements

# Harlow Occupational Health Service Ltd

## Detailed Statement of Financial Activities for the Year Ended 31 October 2021

|                                       | 31.10.21<br>£      | 31.10.20<br>£        |
|---------------------------------------|--------------------|----------------------|
| <b>Support costs</b>                  |                    |                      |
| <b>Management</b>                     |                    |                      |
| Rates and water                       | 1,033              | 1,553                |
| Insurance                             | 5,429              | 5,106                |
| Light and heat                        | 4,321              | 3,573                |
| Telephone                             | 2,358              | 2,731                |
| Postage and stationery                | 9,524              | 11,513               |
| Sundries                              | 78                 | 92                   |
| Cleaning                              | 6,505              | 5,772                |
| Repairs & maintenance                 | 14,887             | 9,406                |
| Motor expenses                        | 3,026              | 4,692                |
| Staff welfare                         | 113                | 316                  |
| Depreciation of tangible assets       | 12,211             | 13,333               |
| Loss on sale of tangible fixed assets | (550)              | -                    |
|                                       | <hr/> 58,935       | <hr/> 58,087         |
| <b>Finance</b>                        |                    |                      |
| Bank charges                          | 1,553              | 1,558                |
| Bank interest                         | 1,189              | -                    |
|                                       | <hr/> 2,742        | <hr/> 1,558          |
| <b>Human resources</b>                |                    |                      |
| Wages                                 | 303,103            | 370,777              |
| Pensions                              | 20,361             | 23,767               |
|                                       | <hr/> 323,464      | <hr/> 394,544        |
| <b>Governance costs</b>               |                    |                      |
| Auditors' remuneration                | 3,977              | 4,204                |
| Legal fees                            | 98                 | 803                  |
| Strategic review repairs              | 2,292              | 1,577                |
|                                       | <hr/> 6,367        | <hr/> 6,584          |
| Total resources expended              | <hr/> 715,304      | <hr/> 726,977        |
| <b>Net income/(expenditure)</b>       | <hr/> <hr/> 40,141 | <hr/> <hr/> (46,042) |

This page does not form part of the statutory financial statements

**HARLOW OCCUPATIONAL HEALTH SERVICE LIMITED**

England & Wales - Charity number 210370

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# Accounts

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Report of the Trustees and  
Financial Statements for the Year Ended 31 October 2020  
for  
Harlow Occupational Health Service Ltd

Godfrey Laws & Co Limited  
Statutory Auditors  
69 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

Contents of the Financial Statements  
for the Year Ended 31 October 2020

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| Detailed Statement of Financial Activities | 20 to 21 |

Report of the Trustees  
for the Year Ended 31 October 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2020. The trustees have adopted the provisions of 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

### Objectives and aims

The charity was set up by the Nuffield Provincial Hospitals Trust in 1955 to provide a medical service to the industry growing up in Harlow New Town. This pre-dated the existence of a district General Hospital in the area. In the Articles of Association the objectives of the company are:

- To advance the physical and mental welfare of the working population by the prevention and cure of occupational illness, diseases and injuries and to promote the general health of workers.
- To provide services for medical treatment/care to assist full restoration to health.
- To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational and environmental health directly or through partnerships.

The benefits include:

- Reduced sickness absence rates and associated costs
- Compliance with Government Legislation
- Management and reduction of work related stress
- Healthier workforce

Our occupational health professions use their expertise to advise both employers and employees of risks to health and how best to avoid these. As well as providing all routine occupational health services, we have capabilities to undertake through partnerships the following:

- ICAS (Independent Counselling and Advisory Services Ltd)
- 24 hour telephone advice/counselling
- On-site counselling
- Safety consultants and hygienist
- Physiotherapy

The volume of work generated in the year to 31st October 2020 was as follows:

- |                               |     |
|-------------------------------|-----|
| - Paper Screenings:           | 995 |
| - Paper Screenings Telephone: | 324 |
| - Physiotherapy:              | 84  |
| - Training Course All:        | 36  |
| - Flu Vaccines:               | 784 |

## OBJECTIVES AND ACTIVITIES

### Public benefit

Harlow Occupational Health Service works in collaboration with other service providers to maintain their facilities and services to all. They work to charging amounts that the vast majority of people can afford and therefore their fees do not prevent people from accessing the services or facilities. Voluntary organisations are able to access free first aid training.

Premiums are paid for by others for example; as a benefit provided under condition of employment.

People in poverty are not excluded from the opportunity to benefit. Subsidised rates are offered for First Aid Training and Health Assessments.

The benefits to the public are set out in the Charities Objectives and Activities.

Harlow Occupational Health Service works closely with its clients to educate and advise on how to prevent workplace injury and treat those with work related illness. We currently provide our services to over 450 local businesses and have provided such services since 1955.

Our services have undoubtedly had a positive impact on the number of work days lost due to ill health and workplace injury. We believe our services have had a positive effect on the financial status of the companies we serve, as well as the economy. A reduction in lost productivity days directly leads due to a reduction in lost taxes for the government, reduced NHS costs and reduced payment of benefits to those who are unable to work due to long term health issues, very often work related.

### Social investment

The Company has a policy to support all staff in enhancing their skills and work and in their social life. If any member of staff wishes to attend a course that is relevant to their work, then this is scheduled throughout the year. The nursing staff are supported continually with their on-going medical accreditation. In particular over the next couple of years with the changing requirements of the medical bodies requiring proof of training and evidence of on-the-job situations which merited recording.

With the current staff of 9, there are two employees who are full-time. Staff choose to work hours that enable them to have a satisfactory home life, and at the same time covering the requirements of the business to ensure a good service is given to our clients.

Report of the Trustees  
for the Year Ended 31 October 2020

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

For the first quarter of the year HOHS was showing a steady profit of £6,000, but then the world was hit by the pandemic in March 2020 and the nation's first lock-down commencing in April 2020.

All staff were furloughed with the exception of the Chief Executive Officer and the OH Clinical Manager. A presence needed to be maintained at the health centre to deal with daily enquiries from clients and indeed the Public Service Contracts the company had to still operate some sort of service. For two months this was achievable with the support of our Occupational Health Physicians working reduced sessions. Face to face consultations were replaced with telephone consults where we could, with one OHP undertaking face to face consults for essential workers.

One admin member of staff returned in June to assist with the work which had started to increase. Slowly over the following months staff were able to return on flexible furlough, with only 4 members of staff still furloughed in the September. Regrettably in the October we had to make 3 members of staff redundant as their roles were no longer operational.

Our First Aid Training service was suspended due to Covid-19 from the April - July 2020.

From the start of Covid-19 in March 2020, HOHS followed HSE Health Surveillance Guidelines and adopted remote screening activities of paper review of health questionnaires, remote telephone calls and some face to face for essential workers such as Police and Fire & Rescue.

With the Furlough Scheme of 80% of staff salaries being funded, HOHS was able to survive the turbulent year of 2020. We were successful in being granted a Bounce-back Loan from the Government, and received local grants from Harlow Council. This assistance ensured the survival of the Company.

With Covid-19 still widespread, the vaccination programme brought in commencing early in 2021, will provide the way out of this pandemic. Though it will continue to be an exceptionally hard year for all businesses, we are hopeful to continue to provide our much needed services to our clients that have survived the last year and look forward to a new beginning in 2022.

## FINANCIAL REVIEW

### Principal funding sources

The Company is dependant on funding through subscriptions and individual contracts from employers for their employees.

### Investment policy and objectives

The Board have considered the factors limiting charities to not risk capital invested. Reserves are held in one account the Business Fund Account with The Co-operative Bank.

### Reserves policy

The Company has a Policy Statement that any profits made annually will be put into liquid reserves to work towards an amount of three times monthly expenditure.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

The Charity's Trustees remain at five taken from member clients and the Local Authority and Trades Council. They meet three times a year in February, June and December.

### Organisational structure

The staff of the Charity is headed by the Chief Executive, Mrs D Watkins, who has ultimate responsibility for the day to day running of the business. Supported by an administrative team of 5 staff. The Occupational Health Manager is responsible for the professional side of the business which includes a total of 2 occupational health advisors and 4 medical officers. In addition a clinical standards manager was recruited to maintain governance under GDPR.

# Harlow Occupational Health Service Ltd

## Report of the Trustees for the Year Ended 31 October 2020

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Induction and training of new trustees

New trustees are fully informed of their obligations with the issue of the Charity Commission publication "The Essential Trustee, what you need to know".

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

00555099 (England and Wales)

#### Registered Charity number

210370

#### Registered office

Stephen Taylor House

Edinburgh Place

Templefields

Harlow

Essex

CM20 2DJ

#### Trustees

A K Archer Chairperson

S Wright Vice Chair

M J B Hallam

A E Jolley

Cllr F L Mason (deceased 31.12.20)

#### Company Secretary

Mrs D Watkins

#### Auditors

Godfrey Laws & Co Limited

Statutory Auditors

69 Knowl Piece

Wilbury Way

Hitchin

Hertfordshire

SG4 0TY

#### Solicitors

Whiskers LLP

Gate House

The High

Harlow

Essex

CM20 1LW

#### Chief Executive Officer

Mrs D Watkins

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harlow Occupational Health Service Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 14 July 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A K Archer', written over a horizontal line.

A K Archer - Trustee

# Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd

## Opinion

We have audited the financial statements of Harlow Occupational Health Service Ltd (the 'charitable company') for the year ended 31 October 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

#### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Howard Ashmore (Senior Statutory Auditor)  
for and on behalf of Godfrey Laws & Co Limited  
Statutory Auditors  
69 Knowl Piece  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

14 July 2021

# Harlow Occupational Health Service Ltd

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 October 2020

|                                        | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.10.20<br>Total<br>funds<br>£ | 31.10.19<br>Total<br>funds<br>£ |
|----------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                            |                         |                                 |                                 |
| Charitable activities                  | 3     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 23,063                     | -                       | 23,063                          | 20,867                          |
| Sales of vaccines & first aid supplies |       | 12,145                     | -                       | 12,145                          | 10,453                          |
| Health Assessment/Surveillance         |       | 341,224                    | -                       | 341,224                         | 473,329                         |
| Audiometry                             |       | 4,920                      | -                       | 4,920                           | 11,522                          |
| Health screening                       |       | 296                        | -                       | 296                             | 1,369                           |
| Training                               |       | 72,934                     | -                       | 72,934                          | 91,578                          |
| Physiotherapy                          |       | 3,638                      | -                       | 3,638                           | 4,765                           |
| Additional MO/OHN time                 |       | 131,129                    | -                       | 131,129                         | 112,869                         |
| Counselling                            |       | 19,899                     | -                       | 19,899                          | 26,718                          |
| Specific member contracts              |       | 619                        | -                       | 619                             | 855                             |
| Investment income                      | 2     | 8                          | -                       | 8                               | -                               |
| Other income                           |       | 71,060                     | -                       | 71,060                          | 13,628                          |
| <b>Total</b>                           |       | <b>680,935</b>             | <b>-</b>                | <b>680,935</b>                  | <b>767,953</b>                  |
| <b>EXPENDITURE ON</b>                  |       |                            |                         |                                 |                                 |
| Charitable activities                  | 4     |                            |                         |                                 |                                 |
| Member company subscriptions           |       | 278,085                    | -                       | 278,085                         | 258,755                         |
| Sales of vaccines & first aid supplies |       | 30,065                     | -                       | 30,065                          | 5,093                           |
| Health Assessment/Surveillance         |       | 241,415                    | -                       | 241,415                         | 285,292                         |
| Audiometry                             |       | 6,691                      | -                       | 6,691                           | 10,188                          |
| Training                               |       | 32,356                     | -                       | 32,356                          | 61,134                          |
| Physiotherapy                          |       | 2,775                      | -                       | 2,775                           | 5,095                           |
| Additional MO/OHN time                 |       | 96,753                     | -                       | 96,753                          | 76,418                          |
| Counselling                            |       | 13,823                     | -                       | 13,823                          | 20,380                          |
| Specific member contracts              |       | 18,430                     | -                       | 18,430                          | 30,568                          |
| Other                                  |       | 6,584                      | -                       | 6,584                           | 3,766                           |
| <b>Total</b>                           |       | <b>726,977</b>             | <b>-</b>                | <b>726,977</b>                  | <b>756,689</b>                  |
| <b>NET INCOME/(EXPENDITURE)</b>        |       | <b>(46,042)</b>            | <b>-</b>                | <b>(46,042)</b>                 | <b>11,264</b>                   |
| <b>RECONCILIATION OF FUNDS</b>         |       |                            |                         |                                 |                                 |
| Total funds brought forward            |       | 356,796                    | -                       | 356,796                         | 345,532                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     |       | <b>310,754</b>             | <b>-</b>                | <b>310,754</b>                  | <b>356,796</b>                  |

The notes form part of these financial statements

Harlow Occupational Health Service Ltd

Balance Sheet  
31 October 2020

|                                              | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.10.20<br>Total<br>funds<br>£ | 31.10.19<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|----------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                         |                                 |                                 |
| Tangible assets                              | 10    | 245,936                    | -                       | 245,936                         | 253,965                         |
| <b>CURRENT ASSETS</b>                        |       |                            |                         |                                 |                                 |
| Stocks                                       | 11    | 1,731                      | -                       | 1,731                           | 2,725                           |
| Debtors                                      | 12    | 97,961                     | -                       | 97,961                          | 96,165                          |
| Prepayments and accrued income               |       | 11,999                     | -                       | 11,999                          | 12,285                          |
| Cash at bank and in hand                     |       | 30,024                     | -                       | 30,024                          | 33,748                          |
|                                              |       | <u>141,715</u>             | <u>-</u>                | <u>141,715</u>                  | <u>144,923</u>                  |
| <b>CREDITORS</b>                             |       |                            |                         |                                 |                                 |
| Amounts falling due within one year          | 13    | (45,552)                   | -                       | (45,552)                        | (39,713)                        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>96,163</u>              | <u>-</u>                | <u>96,163</u>                   | <u>105,210</u>                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>342,099</u>             | <u>-</u>                | <u>342,099</u>                  | <u>359,175</u>                  |
| <b>CREDITORS</b>                             |       |                            |                         |                                 |                                 |
| Amounts falling due after more than one year | 14    | (28,935)                   | -                       | (28,935)                        | -                               |
| <b>ACCRUALS AND DEFERRED INCOME</b>          | 16    | (2,410)                    | -                       | (2,410)                         | (2,379)                         |
| <b>NET ASSETS</b>                            |       | <u>310,754</u>             | <u>-</u>                | <u>310,754</u>                  | <u>356,796</u>                  |
| <b>FUNDS</b>                                 |       |                            |                         |                                 |                                 |
| Unrestricted funds                           | 17    |                            |                         | 310,754                         | 356,796                         |
| <b>TOTAL FUNDS</b>                           |       |                            |                         | <u>310,754</u>                  | <u>356,796</u>                  |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 July 2021 and were signed on its behalf by:



A K Archer - Trustee

# Harlow Occupational Health Service Ltd

## Cash Flow Statement for the Year Ended 31 October 2020

|                                                                    | Notes | 31.10.20<br>£        | 31.10.19<br>£        |
|--------------------------------------------------------------------|-------|----------------------|----------------------|
| Cash flows from operating activities                               |       |                      |                      |
| Cash generated from operations                                     | 1     | (27,363)             | 3,651                |
| Net cash (used in)/provided by operating activities                |       | <u>(27,363)</u>      | <u>3,651</u>         |
| Cash flows from investing activities                               |       |                      |                      |
| Purchase of tangible fixed assets                                  |       | (5,303)              | (5,221)              |
| Interest received                                                  |       | 8                    | -                    |
| Net cash used in investing activities                              |       | <u>(5,295)</u>       | <u>(5,221)</u>       |
| Cash flows from financing activities                               |       |                      |                      |
| New loans in year                                                  |       | 28,934               | -                    |
| Loan repayments in year                                            |       | -                    | (5,505)              |
| Net cash provided by/(used in) financing activities                |       | <u>28,934</u>        | <u>(5,505)</u>       |
| Change in cash and cash equivalents in the reporting period        |       | <u>(3,724)</u>       | <u>(7,075)</u>       |
| Cash and cash equivalents at the beginning of the reporting period |       | <u>33,748</u>        | <u>40,823</u>        |
| Cash and cash equivalents at the end of the reporting period       |       | <u><u>30,024</u></u> | <u><u>33,748</u></u> |

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 October 2020

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

|                                                                                                  | 31.10.20<br>£   | 31.10.19<br>£ |
|--------------------------------------------------------------------------------------------------|-----------------|---------------|
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (46,042)        | 11,264        |
| Adjustments for:                                                                                 |                 |               |
| Depreciation charges                                                                             | 13,333          | 16,095        |
| Interest received                                                                                | (8)             | -             |
| Decrease/(increase) in stocks                                                                    | 994             | (1,645)       |
| Increase in debtors                                                                              | (1,510)         | (15,681)      |
| Increase/(decrease) in creditors                                                                 | 5,870           | (6,382)       |
| Net cash (used in)/provided by operations                                                        | <u>(27,363)</u> | <u>3,651</u>  |

2. ANALYSIS OF CHANGES IN NET FUNDS

|                                | At 1.11.19<br>£ | Cash flow<br>£  | At 31.10.20<br>£ |
|--------------------------------|-----------------|-----------------|------------------|
| Net cash                       |                 |                 |                  |
| Cash at bank and in hand       | <u>33,748</u>   | <u>(3,724)</u>  | <u>30,024</u>    |
|                                | <u>33,748</u>   | <u>(3,724)</u>  | <u>30,024</u>    |
| Debt                           |                 |                 |                  |
| Debts falling due after 1 year | <u>-</u>        | <u>(28,935)</u> | <u>(28,935)</u>  |
|                                | <u>-</u>        | <u>(28,935)</u> | <u>(28,935)</u>  |
| Total                          | <u>33,748</u>   | <u>(32,659)</u> | <u>1,089</u>     |

Notes to the Financial Statements  
for the Year Ended 31 October 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure and irrecoverable vat

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs

Costs of generating funds comprise the costs associated with attracting income and the costs of trading for fundraising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff costs by percentage of activity income and other costs by usage.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                   |                                |
|-------------------|--------------------------------|
| Freehold property | - Specialist workshop 50 years |
| Motor vehicles    | - 20% on cost                  |
| Medical equipment | - 20% on cost                  |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2020

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Preparation of the accounts on a going concern basis

The charity reported a cash outflow of £46,042 (inflow 2019: £11,264) for the year, there are no material uncertainties about the charity's ability to continue. The trustees are of the view that on this basis the charity is a going concern.

2. INVESTMENT INCOME

|                          | 31.10.20 | 31.10.19 |
|--------------------------|----------|----------|
|                          | £        | £        |
| Deposit account interest | 8        | -        |
|                          | <u>8</u> | <u>-</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

|                                                            |                                        | 31.10.20       | 31.10.19       |
|------------------------------------------------------------|----------------------------------------|----------------|----------------|
|                                                            | Activity                               | £              | £              |
| Member companies                                           |                                        |                |                |
| subscriptions                                              | Member company subscriptions           | 23,063         | 20,867         |
| Sale of medical supplies                                   | Sales of vaccines & first aid supplies | 12,145         | 10,453         |
| Health assessments/<br>surveillance                        | Health Assessment/Surveillance         | 341,224        | 473,329        |
| Audiometry                                                 | Audiometry                             | 4,920          | 11,522         |
| Health screening executive<br>health, well woman, well man | Health screening                       | 296            | 1,369          |
| Training - first aid manual<br>handling                    | Training                               | 72,934         | 91,578         |
| Physiotherapy                                              | Physiotherapy                          | 3,638          | 4,765          |
| Additional MO/OHN time                                     | Additional MO/OHN time                 | 131,129        | 112,869        |
| Counselling                                                | Counselling                            | 19,899         | 26,718         |
| Specific member contracts                                  | Specific member contracts              | 619            | 855            |
|                                                            |                                        | <u>609,867</u> | <u>754,325</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2020

## 4. CHARITABLE ACTIVITIES COSTS

|                                        | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 5)<br>£ | Totals<br>£    |
|----------------------------------------|----------------------|---------------------------------------|----------------|
| Member company subscriptions           | 74,272               | 203,813                               | 278,085        |
| Sales of vaccines & first aid supplies | 3,999                | 26,066                                | 30,065         |
| Health Assessment/Surveillance         | 103,963              | 137,452                               | 241,415        |
| Audiometry                             | 1,999                | 4,692                                 | 6,691          |
| Training                               | 23,991               | 8,365                                 | 32,356         |
| Physiotherapy                          | 1,999                | 776                                   | 2,775          |
| Additional MO/OHN time                 | 41,985               | 54,768                                | 96,753         |
| Counselling                            | 5,999                | 7,824                                 | 13,823         |
| Specific member contracts              | 7,997                | 10,433                                | 18,430         |
|                                        | <u>266,204</u>       | <u>454,189</u>                        | <u>720,393</u> |

## 5. SUPPORT COSTS

|                                           | Management<br>£ | Finance<br>£ | Human<br>resources<br>£ | Governance<br>costs<br>£ | Totals<br>£    |
|-------------------------------------------|-----------------|--------------|-------------------------|--------------------------|----------------|
| Other resources expended                  | -               | -            | -                       | 6,584                    | 6,584          |
| Member company<br>subscriptions           | 2,325           | 1,558        | 199,930                 | -                        | 203,813        |
| Sales of vaccines & first aid<br>supplies | 1,739           | -            | 24,327                  | -                        | 26,066         |
| Health<br>Assessment/Surveillance         | 30,010          | -            | 107,442                 | -                        | 137,452        |
| Audiometry                                | 638             | -            | 4,054                   | -                        | 4,692          |
| Training                                  | 6,337           | -            | 2,028                   | -                        | 8,365          |
| Physiotherapy                             | 776             | -            | -                       | -                        | 776            |
| Additional MO/OHN time                    | 12,196          | -            | 42,572                  | -                        | 54,768         |
| Counselling                               | 1,742           | -            | 6,082                   | -                        | 7,824          |
| Specific member contracts                 | 2,324           | -            | 8,109                   | -                        | 10,433         |
|                                           | <u>58,087</u>   | <u>1,558</u> | <u>394,544</u>          | <u>6,584</u>             | <u>460,773</u> |

## 6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 31.10.20<br>£ | 31.10.19<br>£ |
|-----------------------------|---------------|---------------|
| Auditors' remuneration      | 4,204         | 2,076         |
| Depreciation - owned assets | <u>13,332</u> | <u>16,095</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2020

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2020 nor for the year ended 31 October 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2020 nor for the year ended 31 October 2019.

8. STAFF COSTS

|                       | 31.10.20       | 31.10.19       |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 506,096        | 507,804        |
| Social security costs | 26,995         | 24,339         |
| Other pension costs   | 23,767         | 28,214         |
|                       | <u>556,858</u> | <u>560,357</u> |

The key management personnel of the charity is the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £56,303..

The average monthly number of employees during the year was as follows:

|                | 31.10.20  | 31.10.19  |
|----------------|-----------|-----------|
| Nursing        | 6         | 6         |
| Administration | 7         | 6         |
|                | <u>13</u> | <u>12</u> |

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                        | Unrestricted funds<br>£ | Restricted fund<br>£ | Total funds<br>£ |
|----------------------------------------|-------------------------|----------------------|------------------|
| INCOME AND ENDOWMENTS FROM             |                         |                      |                  |
| Charitable activities                  |                         |                      |                  |
| Member company subscriptions           | 20,867                  | -                    | 20,867           |
| Sales of vaccines & first aid supplies | 10,453                  | -                    | 10,453           |
| Health Assessment/Surveillance         | 473,329                 | -                    | 473,329          |
| Audiometry                             | 11,522                  | -                    | 11,522           |
| Health screening                       | 1,369                   | -                    | 1,369            |
| Training                               | 91,578                  | -                    | 91,578           |
| Physiotherapy                          | 4,765                   | -                    | 4,765            |
| Additional MO/OHN time                 | 112,869                 | -                    | 112,869          |
| Counselling                            | 26,718                  | -                    | 26,718           |
| Specific member contracts              | 855                     | -                    | 855              |
| Other income                           | <u>13,628</u>           | <u>-</u>             | <u>13,628</u>    |
| Total                                  | 767,953                 | -                    | 767,953          |

EXPENDITURE ON

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2020

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|-------------------------|---------------------|
| Charitable activities                  |                            |                         |                     |
| Member company subscriptions           | 258,755                    | -                       | 258,755             |
| Sales of vaccines & first aid supplies | 5,093                      | -                       | 5,093               |
| Health Assessment/Surveillance         | 285,292                    | -                       | 285,292             |
| Audiometry                             | 10,188                     | -                       | 10,188              |
| Training                               | 61,134                     | -                       | 61,134              |
| Physiotherapy                          | 5,095                      | -                       | 5,095               |
| Additional MO/OHN time                 | 76,418                     | -                       | 76,418              |
| Counselling                            | 20,380                     | -                       | 20,380              |
| Specific member contracts              | 30,568                     | -                       | 30,568              |
| Other                                  | 3,766                      | -                       | 3,766               |
| Total                                  | 756,689                    | -                       | 756,689             |
| NET INCOME                             | 11,264                     | -                       | 11,264              |
| RECONCILIATION OF FUNDS                |                            |                         |                     |
| Total funds brought forward            | 345,532                    | -                       | 345,532             |
| TOTAL FUNDS CARRIED FORWARD            | 356,796                    | -                       | 356,796             |

## 10. TANGIBLE FIXED ASSETS

|                    | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Medical<br>equipment<br>£ | Totals<br>£ |
|--------------------|---------------------------|----------------------------------|------------------------|---------------------------|-------------|
| COST               |                           |                                  |                        |                           |             |
| At 1 November 2019 | 400,000                   | 120,709                          | 4,995                  | 69,926                    | 595,630     |
| Additions          | -                         | 5,153                            | -                      | 150                       | 5,303       |
| At 31 October 2020 | 400,000                   | 125,862                          | 4,995                  | 70,076                    | 600,933     |
| DEPRECIATION       |                           |                                  |                        |                           |             |
| At 1 November 2019 | 163,802                   | 110,614                          | 4,829                  | 62,420                    | 341,665     |
| Charge for year    | 5,600                     | 4,116                            | 166                    | 3,450                     | 13,332      |
| At 31 October 2020 | 169,402                   | 114,730                          | 4,995                  | 65,870                    | 354,997     |
| NET BOOK VALUE     |                           |                                  |                        |                           |             |
| At 31 October 2020 | 230,598                   | 11,132                           | -                      | 4,206                     | 245,936     |
| At 31 October 2019 | 236,198                   | 10,095                           | 166                    | 7,506                     | 253,965     |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2020

11. STOCKS

|        | 31.10.20          | 31.10.19          |
|--------|-------------------|-------------------|
|        | £                 | £                 |
| Stocks | 1,731             | 2,725             |
|        | <u>          </u> | <u>          </u> |

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 31.10.20          | 31.10.19          |
|---------------|-------------------|-------------------|
|               | £                 | £                 |
| Trade debtors | 97,961            | 96,165            |
|               | <u>          </u> | <u>          </u> |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 31.10.20          | 31.10.19          |
|---------------------------------|-------------------|-------------------|
|                                 | £                 | £                 |
| Trade creditors                 | 28,741            | 26,920            |
| Social security and other taxes | 11,044            | 7,285             |
| VAT                             | 5,767             | 5,508             |
|                                 | <u>          </u> | <u>          </u> |
|                                 | <u>45,552</u>     | <u>39,713</u>     |

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

|                           | 31.10.20          | 31.10.19          |
|---------------------------|-------------------|-------------------|
|                           | £                 | £                 |
| Other loans (see note 15) | 28,935            | -                 |
|                           | <u>          </u> | <u>          </u> |

15. LOANS

An analysis of the maturity of loans is given below:

|                                              | 31.10.20 | 31.10.19 |
|----------------------------------------------|----------|----------|
|                                              | £        | £        |
| Amounts falling due in more than five years: |          |          |
| Repayable by instalments:                    |          |          |
| Other loans more 5yrs instal                 | 28,935   | -        |

16. ACCRUALS AND DEFERRED INCOME

|                              | 31.10.20          | 31.10.19          |
|------------------------------|-------------------|-------------------|
|                              | £                 | £                 |
| Accruals and deferred income | 2,410             | 2,379             |
|                              | <u>          </u> | <u>          </u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2020

17. MOVEMENT IN FUNDS

|                              | At<br>1.11.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.20<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds           |                    |                                  |                     |
| General fund                 | 67,972             | (46,042)                         | 21,930              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>356,796</u>     | <u>(46,042)</u>                  | <u>310,754</u>      |
| TOTAL FUNDS                  | <u>356,796</u>     | <u>(46,042)</u>                  | <u>310,754</u>      |

Net movement in funds, included in the above are as follows:

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 680,935                    | (726,977)                  | (46,042)                  |
|                    | <u>680,935</u>             | <u>(726,977)</u>           | <u>(46,042)</u>           |
| TOTAL FUNDS        | <u>680,935</u>             | <u>(726,977)</u>           | <u>(46,042)</u>           |

Comparatives for movement in funds

|                              | At<br>1.11.18<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.19<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds           |                    |                                  |                     |
| General fund                 | 56,708             | 11,264                           | 67,972              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>345,532</u>     | <u>11,264</u>                    | <u>356,796</u>      |
| TOTAL FUNDS                  | <u>345,532</u>     | <u>11,264</u>                    | <u>356,796</u>      |

Comparative net movement in funds, included in the above are as follows:

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 767,953                    | (756,689)                  | 11,264                    |
|                    | <u>767,953</u>             | <u>(756,689)</u>           | <u>11,264</u>             |
| TOTAL FUNDS        | <u>767,953</u>             | <u>(756,689)</u>           | <u>11,264</u>             |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2020

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|                              | At<br>1.11.18<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.20<br>£ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds           |                    |                                  |                     |
| General fund                 | 56,708             | (34,778)                         | 21,930              |
| Property replacement reserve | 277,775            | -                                | 277,775             |
| Grant Account Reserve        | 11,049             | -                                | 11,049              |
|                              | <u>345,532</u>     | <u>(34,778)</u>                  | <u>310,754</u>      |
| TOTAL FUNDS                  | <u>345,532</u>     | <u>(34,778)</u>                  | <u>310,754</u>      |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 1,448,888                  | (1,483,666)                | (34,778)                  |
|                    | <u>1,448,888</u>           | <u>(1,483,666)</u>         | <u>(34,778)</u>           |
| TOTAL FUNDS        | <u>1,448,888</u>           | <u>(1,483,666)</u>         | <u>(34,778)</u>           |

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2020.

19. GENERAL INFORMATION

Harlow Occupational Health Limited, a company limited by guarantee, is a limited company incorporated in England and Wales and has its registered office and principal place of business at Stephen Taylor House, Edinburgh Place, Templefields, Harlow, Essex, CM20 2DJ

The principal activity of the company is that of the provision of occupational health services for the public benefit.

# Harlow Occupational Health Service Ltd

## Detailed Statement of Financial Activities for the Year Ended 31 October 2020

|                                                            | 31.10.20<br>£ | 31.10.19<br>£ |
|------------------------------------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>                               |               |               |
| Investment income                                          |               |               |
| Deposit account interest                                   | 8             | -             |
| Charitable activities                                      |               |               |
| Member companies subscriptions                             | 23,063        | 20,867        |
| Health assessments/ surveillance                           | 341,224       | 473,329       |
| Audiometry                                                 | 4,920         | 11,522        |
| Health screening executive health, well woman,<br>well man | 296           | 1,369         |
| Training - first aid manual handling                       | 72,934        | 91,578        |
| Physiotherapy                                              | 3,638         | 4,765         |
| Additional MO/OHN time                                     | 131,129       | 112,869       |
| Specific member contracts                                  | 619           | 855           |
| Sale of medical supplies                                   | 12,145        | 10,453        |
| Counselling                                                | 19,899        | 26,718        |
|                                                            | <hr/>         | <hr/>         |
|                                                            | 609,867       | 754,325       |
| Other income                                               |               |               |
| Rental of rooms                                            | 6,996         | 13,628        |
| COVID19 Aid                                                | 64,064        | -             |
|                                                            | <hr/>         | <hr/>         |
|                                                            | 71,060        | 13,628        |
|                                                            | <hr/>         | <hr/>         |
| Total incoming resources                                   | 680,935       | 767,953       |
| <b>EXPENDITURE</b>                                         |               |               |
| Charitable activities                                      |               |               |
| Wages                                                      | 135,319       | 130,353       |
| Social security                                            | 26,995        | 24,339        |
| Self employed professional fees                            | 74,176        | 94,789        |
| COSHH surveillance & OHS blood test costs                  | 675           | (1,770)       |
| Medical reports                                            | (126)         | (322)         |
| Professional journals                                      | 533           | 328           |
| Conference fees                                            | 1,430         | 2,954         |
| Computer costs                                             | 1,088         | 8,567         |
| Publicity                                                  | 2,077         | -             |
| Specific member contract costs                             | 5,144         | -             |
| Vaccines and medical supplies                              | 99            | -             |
| Counselling                                                | 18,497        | 18,020        |
| Salesperson costs                                          | 198           | -             |
| Marketing consultancy                                      | 99            | -             |
|                                                            | <hr/>         | <hr/>         |
|                                                            | 266,204       | 277,258       |
| Support costs                                              |               |               |

Detailed Statement of Financial Activities  
for the Year Ended 31 October 2020

|                                 | 31.10.20<br>£  | 31.10.19<br>£ |
|---------------------------------|----------------|---------------|
| Support costs                   |                |               |
| Management                      |                |               |
| Rates and water                 | 1,553          | 660           |
| Insurance                       | 5,106          | 5,869         |
| Light and heat                  | 3,573          | 3,404         |
| Telephone                       | 2,731          | 2,518         |
| Postage and stationery          | 11,513         | 12,429        |
| Sundries                        | 92             | 164           |
| Cleaning                        | 5,772          | 7,006         |
| Repairs & maintenance           | 9,406          | 14,546        |
| Motor expenses                  | 4,692          | 3,948         |
| Staff welfare                   | 316            | 2,314         |
| Depreciation of tangible assets | 13,333         | 16,095        |
|                                 | <hr/> 58,087   | <hr/> 68,953  |
| Finance                         |                |               |
| Bank charges                    | 1,558          | 1,047         |
| Human resources                 |                |               |
| Wages                           | 370,777        | 377,451       |
| Pensions                        | 23,767         | 28,214        |
|                                 | <hr/> 394,544  | <hr/> 405,665 |
| Governance costs                |                |               |
| Auditors' remuneration          | 4,204          | 2,076         |
| Legal fees                      | 803            | 575           |
| Strategic review repairs        | 1,577          | 1,115         |
|                                 | <hr/> 6,584    | <hr/> 3,766   |
| Total resources expended        | <hr/> 726,977  | <hr/> 756,689 |
| Net (expenditure)/income        | <hr/> (46,042) | <hr/> 11,264  |

