

ROCHDALE OCCUPATIONAL HEALTH SERVICE LIMITED

England & Wales · Charity number 222649

Details

Other names R O H S

Status Registered

Legal form Charitable company

Company number [00712806](#)

Registered 1964-01-30

Register [View on the Charity Commission register](#)

Contact

Address Rochdale Occ Health Service Ltd
Nuffield House
College Road
Rochdale
Lancashire
OL12 6AE

Phone 01706648855

Email occ.health@rohs.co.uk

Website www.rohs.co.uk

Activities

Objects: TO ADVANCE THE PHYSICAL AND MORAL WELFARE OF THE POPULATION BY THE PREVENTION AND CURE OF OCCUPATIONAL DISEASES AND INJURIES AND TO PROMOTE THE GENERAL HEALTH OF EMPLOYEES.

Activities: Rochdale Occupational Health Service Ltd is a company which aims to provide a confidential and specialist Occupational Health Service in order to promote and maintain the health of those at work and to encourage a safe working environment. The company also provides First Aid at Work training courses.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** ROCHDALE, MILNROW, LITTLEBROUGH, WHITWORTH AND WARDLE.
- Lancashire
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£551,405	£505,084	£283,518	8
2023-12-31	£501,542	£495,851	£235,603	9
2022-12-31	£460,435	£500,489	-	-
2021-12-31	£441,076	£406,770	-	-
2020-12-31	£351,379	£382,017	-	-

Trustees

Name	Role	Appointed
Grace Mary Sutcliffe		2021-07-25
Susan Lett		2024-07-07
Susan Rigby		2018-04-09

ROCHDALE OCCUPATIONAL HEALTH SERVICE LIMITED

England & Wales - Charity number 222649

Accounts

REGISTERED COMPANY NUMBER: 00712806 (England and Wales)
REGISTERED CHARITY NUMBER: 222649

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024**

TRUSTEES

Mrs S Rigby
D Hazell
Ms G M Sutcliffe
Mrs S Lett (appointed 7.7.24)

COMPANY SECRETARY

Miss H M Yates

REGISTERED OFFICE

Nuffield House
College Road
Rochdale
Lancashire
OL12 6AE

REGISTERED COMPANY NUMBER 00712806 (England and Wales)

REGISTERED CHARITY NUMBER 222649

INDEPENDENT EXAMINER

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 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 December 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 company is a charity, and aims to provide a confidential and specialist occupational health service in order to promote and maintain the health of those at work, and to encourage a safe working environment.

Rochdale Occupational Health Service Limited also aims to provide training courses with the purpose of ensuring that trained personnel can provide immediate attention and first aid practices, under The Health and Safety (First Aid) Regulations 1981, for people who suffer illness or injury at work.

The company's main objectives are to provide the professional skills and standards with which to carry out those practices in accordance with its Memorandum and Articles of Association.

When planning our activities for the year, the trustees have considered the commission's guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have

STRATEGIC REPORT

Achievement and performance

Charitable activities

Medical Assessment and Screening Services

Rochdale Occupational Health Service stress the importance for companies to have in place policies that will help to prevent work related ill health and injury, and an effective occupational health service can contribute to a company's productivity by addressing the ethical issues of balancing business and individual employee needs.

To aid sickness absence management in companies, the Occupational Health Physician provides medical assessment for employees who are absent from work due to sickness or injury so that a planned outcome can be advised towards rehabilitating people back to work.

HAVS SERVICE (Hand Arm Vibration Syndrome)

The service provides assistance in carrying out health surveillance on those employees exposed to vibration tools, under the Control of Vibration at Work Regulations 2005.

FIRST AID TRAINING SERVICES

The company is pleased to report that 422 people attended either a 3-day First Aid at Work course or 2-day Requalification course; and, 154 people attended a 1-day Emergency First Aid at Work course. A further 341 people attended courses for training in:-

- Paediatric first aid training
- Automated External Defibrillator
- Mental Health First Aid

NON MEMBER SERVICE

Companies who require screening and medical services under regulations, but do not wish to take advantage of the membership scheme, approach Rochdale Occupational Health Service to carry out these services on an "as and when required" basis

Financial review

Financial position

There was a surplus for the year of £47,915 after accounting for unrealised losses on investments. Unrestricted funds now stand at £283,518.

Investment policy and objectives

The management committee have the power to invest in such assets as they see fit.

Reserves policy

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be approximately six months of the resources expended in the previous twelve months which equates to £255,559 in general funds. At this level, the management committee feel that they would be able to continue the activities of the charity in the event of any significant decrease in funding. At present the free reserves, which amount to £207,856, are considered adequate, but must continue to be managed prudently in order to maintain this level.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRATEGIC REPORT

Financial review

Going concern

There are no material uncertainties about the Company's ability to continue as a going concern.

Future plans

Rochdale Occupational Health Service, through networking with other Occupational Health Providers in the country, are able to manage the occupational health requirements of companies who have multi-sites, thus expanding the business to provide medical and screening services much further afield.

There are many occasions when companies require urgent advice, assistance and guidance for occupational health related matters, and to this end, the staff provide an invaluable service through day-day contact with the members.

The trustees of the charity, also the Committee of Management, meet regularly to pool their expertise to enhance the continuing evolution of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 January 1962 in the name of Rochdale Industrial Health Service Limited and registered as a charity on 30 January 1964. The name of the company was changed by special resolution on 5 August 1986 to Rochdale Occupational Health Service Limited.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Management Committee

The directors of the charitable company are its trustees for the purpose of charity law. Under the Memorandum and Articles of Association the trustees/directors are referred to as the Council of Management and are referred to in this report as the Management Committee.

The directors are appointed according to the Articles of Association and are referred to as the Management Committee.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 2nd July 25 and signed on the board's behalf by:

H M Yates

.....
Miss H M Yates - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

Independent examiner's report to the trustees of Rochdale Occupational Health Service Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Patricia Richards F.C.A. D.Ch.A

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 2 July 2025

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	207,355	184,777
Other trading activities	3	343,936	316,658
Investment income	4	114	107
Total		<u>551,405</u>	<u>501,542</u>
 EXPENDITURE ON			
Charitable activities	5		
Support costs		7,796	10,572
Provision of training and medical reports		484,414	472,029
Provision of medical supplies		12,874	13,250
Total		<u>505,084</u>	<u>495,851</u>
 Net gains/(losses) on investments		<u>1,594</u>	<u>(66)</u>
 NET INCOME		47,915	5,625
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>235,603</u>	<u>229,978</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>283,518</u></u>	<u><u>235,603</u></u>

The notes form part of these financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	12	76,091	80,822
Investments	13	3,738	2,144
		79,829	82,966
CURRENT ASSETS			
Stocks	14	2,950	3,095
Debtors	15	82,125	113,721
Cash at bank		186,525	115,039
		271,600	231,855
CREDITORS			
Amounts falling due within one year	16	(63,744)	(65,051)
		207,856	166,804
NET CURRENT ASSETS			
		287,685	249,770
TOTAL ASSETS LESS CURRENT LIABILITIES			
		287,685	249,770
CREDITORS			
Amounts falling due after more than one year	17	(4,167)	(14,167)
		283,518	235,603
NET ASSETS			
		283,518	235,603
FUNDS			
Unrestricted funds	20	283,518	235,603
		283,518	235,603
TOTAL FUNDS			
		283,518	235,603

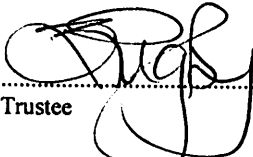
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd July 25 and were signed on its behalf by:


.....
Trustee

S Rigby

The notes form part of these financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	74,239	(13,935)
Interest paid		(648)	(648)
		73,591	(14,583)
Net cash provided by/(used in) operating activities			
 Cash flows from investing activities			
Purchase of tangible fixed assets		(2,219)	(5,267)
Dividends received		114	107
		(2,105)	(5,160)
Net cash used in investing activities			
 Change in cash and cash equivalents in the reporting period			
		71,486	(19,743)
Cash and cash equivalents at the beginning of the reporting period		115,039	134,782
Cash and cash equivalents at the end of the reporting period		186,525	115,039

The notes form part of these financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	47,915	5,625
Adjustments for:		
Depreciation charges	6,950	7,265
(Gain)/losses on investments	(1,594)	66
Interest paid	648	648
Dividends received	(114)	(107)
Decrease/(increase) in stocks	145	(471)
Decrease/(increase) in debtors	31,596	(19,546)
Decrease in creditors	(11,307)	(7,415)
Net cash provided by/(used in) operations	<u>74,239</u>	<u>(13,935)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	<u>115,039</u>	<u>71,486</u>	<u>186,525</u>
	<u>115,039</u>	<u>71,486</u>	<u>186,525</u>
Debt			
Debts falling due within 1 year	(10,000)	-	(10,000)
Debts falling due after 1 year	(14,167)	10,000	(4,167)
	<u>(24,167)</u>	<u>10,000</u>	<u>(14,167)</u>
Total	<u>90,872</u>	<u>81,486</u>	<u>172,358</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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

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.

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	- 2.5% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% 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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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.

Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Subscriptions	207,355	184,777
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
First aid training/training	125,399	120,635
Screening and medicals	212,173	188,389
Sale of medical supplies	6,364	7,634
	<u> </u>	<u> </u>
	<u>343,936</u>	<u>316,658</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Other fixed asset invest - FII	114	107
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Support costs	-	7,796	7,796
Provision of training and medical reports	484,414	-	484,414
Provision of medical supplies	12,874	-	12,874
	<u> </u>	<u> </u>	<u> </u>
	<u>497,288</u>	<u>7,796</u>	<u>505,084</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	300,200	309,391
Consultancy and agency nurses	46,926	43,145
First aid training and agency fees	29,003	29,198
Travelling	11,802	10,035
Telephone	3,076	3,667
Printing, stationery and postage	7,061	6,482
Advertising, promotion and marketing	252	1,568
Miscellaneous	11,363	10,367
Training and uniforms	6,790	2,023
Premises costs	16,639	13,519
Repairs, renewals and maintenance	25,691	23,456
Bad debts	3,565	(2,773)
Supplies purchased	8,827	7,658
Insurance	13,296	12,886
Life cover	1,800	1,800
Goods for resale	4,047	5,592
Depreciation	6,950	7,265
	<u> </u>	<u> </u>
	<u>497,288</u>	<u>485,279</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. SUPPORT COSTS

	Governance costs
Support costs	£ <u>7,796</u>

8. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>6,950</u>	<u>7,265</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	228,911	251,133
Social security costs	16,363	18,801
Other pension costs	<u>54,926</u>	<u>39,457</u>
	<u>300,200</u>	<u>309,391</u>

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

	2024	2023
Health services	6	7
Management and administration	<u>2</u>	<u>2</u>
	<u>8</u>	<u>9</u>

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

Three key personnel received total emoluments of £155,790.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	184,777
Other trading activities	316,658
Investment income	<u>107</u>
Total	<u>501,542</u>
EXPENDITURE ON	
Charitable activities	
Support costs	10,572

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Provision of training and medical reports	472,029
Provision of medical supplies	13,250
Total	<u>495,851</u>
Net gains/(losses) on investments	<u>(66)</u>
NET INCOME	5,625
RECONCILIATION OF FUNDS	
Total funds brought forward	229,978
TOTAL FUNDS CARRIED FORWARD	<u><u>235,603</u></u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2024	118,105	124,039	41,120	283,264
Additions	-	522	1,697	2,219
At 31 December 2024	<u>118,105</u>	<u>124,561</u>	<u>42,817</u>	<u>285,483</u>
DEPRECIATION				
At 1 January 2024	58,310	106,674	37,458	202,442
Charge for year	1,495	2,684	2,771	6,950
At 31 December 2024	<u>59,805</u>	<u>109,358</u>	<u>40,229</u>	<u>209,392</u>
NET BOOK VALUE				
At 31 December 2024	<u>58,300</u>	<u>15,203</u>	<u>2,588</u>	<u>76,091</u>
At 31 December 2023	<u>59,795</u>	<u>17,365</u>	<u>3,662</u>	<u>80,822</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2024	2,144
Revaluations	1,594
At 31 December 2024	<u>3,738</u>
NET BOOK VALUE	
At 31 December 2024	<u>3,738</u>
At 31 December 2023	<u>2,144</u>

There were no investment assets outside the UK.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2024 is represented by:

		Listed investments
Valuation in 2024		£
Cost		3,044
		<u>694</u>
		<u><u>3,738</u></u>

14. STOCKS

	2024	2023
	£	£
Stocks	2,950	3,095
	<u>2,950</u>	<u>3,095</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	56,199	90,346
Prepayments	25,926	23,375
	<u>82,125</u>	<u>113,721</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 18)	10,000	10,000
Trade creditors	24,826	30,319
Social security and other taxes	8,275	6,157
VAT	6,005	8,214
Accrued expenses	14,638	10,361
	<u>63,744</u>	<u>65,051</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 18)	4,167	14,167
	<u>4,167</u>	<u>14,167</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,000	10,000
	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	4,167	14,167
	<u>4,167</u>	<u>14,167</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Between one and five years	21,366	8,685
In more than five years	-	2,090
	<u>21,366</u>	<u>10,775</u>

20. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	234,153	46,321	280,474
Revaluation fund	1,450	1,594	3,044
	<u>235,603</u>	<u>47,915</u>	<u>283,518</u>
TOTAL FUNDS	<u>235,603</u>	<u>47,915</u>	<u>283,518</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	551,405	(505,084)	-	46,321
Revaluation fund	-	-	1,594	1,594
	<u>551,405</u>	<u>(505,084)</u>	<u>1,594</u>	<u>47,915</u>
TOTAL FUNDS	<u>551,405</u>	<u>(505,084)</u>	<u>1,594</u>	<u>47,915</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	228,462	5,691	234,153
Revaluation fund	1,516	(66)	1,450
	<u>229,978</u>	<u>5,625</u>	<u>235,603</u>
TOTAL FUNDS	<u>229,978</u>	<u>5,625</u>	<u>235,603</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	501,542	(495,851)	-	5,691
Revaluation fund	-	-	(66)	(66)
	<u>501,542</u>	<u>(495,851)</u>	<u>(66)</u>	<u>5,625</u>
TOTAL FUNDS	<u><u>501,542</u></u>	<u><u>(495,851)</u></u>	<u><u>(66)</u></u>	<u><u>5,625</u></u>

21. EMPLOYEE BENEFIT OBLIGATIONS

The company operates defined contribution pension schemes on behalf of certain employees. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £54,926 (2023 - £39,457). The December monthly contributions outstanding at the year end amounting to £5,192 (2023 - £4,454).

22. RELATED PARTY DISCLOSURES

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

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	207,355	184,777
Other trading activities		
First aid training/training	125,399	120,635
Screening and medicals	212,173	188,389
Sale of medical supplies	6,364	7,634
	<hr/>	<hr/>
	343,936	316,658
Investment income		
Other fixed asset invest - FII	114	107
	<hr/>	<hr/>
Total incoming resources	551,405	501,542
 EXPENDITURE		
Charitable activities		
Wages	228,911	251,133
Social security	16,363	18,801
Pensions	54,926	39,457
Consultancy and agency nurses	46,926	43,145
First aid training and agency fees	29,003	29,198
Travelling	11,802	10,035
Telephone	3,076	3,667
Printing, stationery and postage	7,061	6,482
Advertising, promotion and marketing	252	1,568
Miscellaneous	11,363	10,367
Training and uniforms	6,790	2,023
Premises costs	16,639	13,519
Repairs, renewals and maintenance	25,691	23,456
Bad debts	3,565	(2,773)
Supplies purchased	8,827	7,658
Insurance	13,296	12,886
Life cover	1,800	1,800
Goods for resale	4,047	5,592
Long leasehold	1,495	1,533
Fixtures and fittings	2,684	3,064
Computer equipment	2,771	2,668
	<hr/>	<hr/>
	497,288	485,279
Support costs		
Governance costs		
Accountancy	4,650	4,410
Professional fees	2,498	5,514
Bank interest	648	648
	<hr/>	<hr/>
	7,796	10,572
Total resources expended	<hr/>	<hr/>
	505,084	495,851
Net income	<hr/>	<hr/>
	46,321	5,691

This page does not form part of the statutory financial statements

ROCHDALE OCCUPATIONAL HEALTH SERVICE LIMITED

England & Wales - Charity number 222649

Accounts

REGISTERED COMPANY NUMBER: 00712806 (England and Wales)
REGISTERED CHARITY NUMBER: 222649

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ**

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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Notes to the Financial Statements	9 to 15

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES	Mrs S Rigby D Hazell Ms G M Sutcliffe
COMPANY SECRETARY	Miss H M Yates
REGISTERED OFFICE	Nuffield House College Road Rochdale Lancashire OL12 6AE
REGISTERED COMPANY NUMBER	00712806 (England and Wales)
REGISTERED CHARITY NUMBER	222649
INDEPENDENT EXAMINER	Wyatt Morris Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED (REGISTERED NUMBER: 00712806)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 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 December 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 company is a charity, and aims to provide a confidential and specialist occupational health service in order to promote and maintain the health of those at work, and to encourage a safe working environment.

Rochdale Occupational Health Service Limited also aims to provide training courses with the purpose of ensuring that trained personnel can provide immediate attention and first aid practices, under The Health and Safety (First Aid) Regulations 1981, for people who suffer illness or injury at work.

The company's main objectives are to provide the professional skills and standards with which to carry out those practices in accordance with its Memorandum and Articles of Association.

When planning our activities for the year, the trustees have considered the commission's guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have

STRATEGIC REPORT

Achievement and performance

Charitable activities

Medical Assessment and Screening Services

Rochdale Occupational Health Service stress the importance for companies to have in place policies that will help to prevent work related ill health and injury, and an effective occupational health service can contribute to a company's productivity by addressing the ethical issues of balancing business and individual employee needs.

To aid sickness absence management in companies, the Occupational Health Physician provides medical assessment for employees who are absent from work due to sickness or injury so that a planned outcome can be advised towards rehabilitating people back to work.

HAVS SERVICE (Hand Arm Vibration Syndrome)

The service provides assistance in carrying out health surveillance on those employees exposed to vibration tools, under the Control of Vibration at Work Regulations 2005.

FIRST AID TRAINING SERVICES

The company is pleased to report that 373 people attended either a 3-day First Aid at Work course or 2-day Requalification course; and, 118 people attended a 1-day Emergency First Aid at Work course. A further 339 people attended courses for training in:-

- Paediatric first aid training
- Automated External Defibrillator
- Mental Health First Aid

NON MEMBER SERVICE

Companies who require screening and medical services under regulations, but do not wish to take advantage of the membership scheme, approach Rochdale Occupational Health Service to carry out these services on an "as and when required" basis

Financial review

Financial position

There was a surplus for the year of £5,625 after accounting for unrealised losses on investments. Unrestricted funds now stand at £235,603.

Investment policy and objectives

The management committee have the power to invest in such assets as they see fit.

Reserves policy

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be approximately six months of the resources expended in the previous twelve months which equates to £247,926 in general funds. At this level, the management committee feel that they would be able to continue the activities of the charity in the event of any significant decrease in funding. At present the free reserves, which amount to £154,781, are considered adequate, but must continue to be managed prudently in order to maintain this level.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED (REGISTERED NUMBER: 00712806)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRATEGIC REPORT

Financial review

Going concern

There are no material uncertainties about the Company's ability to continue as a going concern.

Future plans

Rochdale Occupational Health Service, through networking with other Occupational Health Providers in the country, are able to manage the occupational health requirements of companies who have multi-sites, thus expanding the business to provide medical and screening services much further afield.

There are many occasions when companies require urgent advice, assistance and guidance for occupational health related matters, and to this end, the staff provide an invaluable service through day-day contact with the members.

The trustees of the charity, also the Committee of Management, meet regularly to pool their expertise to enhance the continuing evolution of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 January 1962 in the name of Rochdale Industrial Health Service Limited and registered as a charity on 30 January 1964. The name of the company was changed by special resolution on 5 August 1986 to Rochdale Occupational Health Service Limited.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Management Committee

The directors of the charitable company are its trustees for the purpose of charity law. Under the Memorandum and Articles of Association the trustees/directors are referred to as the Council of Management and are referred to in this report as the Management Committee.

The directors are appointed according to the Articles of Association and are referred to as the Management Committee.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 May 2024 and signed on the board's behalf by:



Miss H M Yates - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

Independent examiner's report to the trustees of Rochdale Occupational Health Service Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Patricia Richards F.C.A. D.Ch.A

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

22 May 2024

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	184,777	134,480
Other trading activities	3	316,658	325,868
Investment income	4	107	87
Total		<u>501,542</u>	<u>460,435</u>
 EXPENDITURE ON			
Charitable activities	5		
Support costs		10,572	5,928
Provision of training and medical reports		474,330	481,962
Provision of medical supplies		10,949	12,599
Total		<u>495,851</u>	<u>500,489</u>
 Net gains/(losses) on investments		<u>(66)</u>	<u>(397)</u>
 NET INCOME/(EXPENDITURE)		5,625	(40,451)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>229,978</u>	<u>270,429</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>235,603</u></u>	<u><u>229,978</u></u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED (REGISTERED NUMBER: 00712806)**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	12	80,822	82,820
Investments	13	2,144	2,210
		82,966	85,030
CURRENT ASSETS			
Stocks	14	3,095	2,624
Debtors	15	113,721	94,175
Cash at bank		115,039	134,782
		231,855	231,581
CREDITORS			
Amounts falling due within one year	16	(65,051)	(62,466)
NET CURRENT ASSETS			
		166,804	169,115
TOTAL ASSETS LESS CURRENT LIABILITIES			
		249,770	254,145
CREDITORS			
Amounts falling due after more than one year	17	(14,167)	(24,167)
NET ASSETS			
		235,603	229,978
FUNDS			
Unrestricted funds	20	235,603	229,978
TOTAL FUNDS			
		235,603	229,978

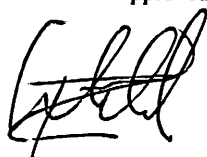
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2024 and were signed on its behalf by:



D Hazell - Trustee

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(13,935)	(50,087)
Interest paid		(648)	(648)
		<hr/>	<hr/>
Net cash used in operating activities		(14,583)	(50,735)
 Cash flows from investing activities			
Purchase of tangible fixed assets		(5,267)	(4,098)
Dividends received		107	87
		<hr/>	<hr/>
Net cash used in investing activities		(5,160)	(4,011)
 Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		(19,743)	(54,746)
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		134,782	189,528
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		115,039	134,782
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	5,625	(40,451)
Adjustments for:		
Depreciation charges	7,265	7,233
Losses on investments	66	397
Interest paid	648	648
Dividends received	(107)	(87)
Increase in stocks	(471)	(419)
Increase in debtors	(19,546)	(19,864)
(Decrease)/increase in creditors	(7,415)	2,456
Net cash used in operations	<u>(13,935)</u>	<u>(50,087)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank and in hand	134,782	(19,743)	115,039
	<u>134,782</u>	<u>(19,743)</u>	<u>115,039</u>
Debt			
Debts falling due within 1 year	(10,000)	-	(10,000)
Debts falling due after 1 year	(24,167)	10,000	(14,167)
	<u>(34,167)</u>	<u>10,000</u>	<u>(24,167)</u>
Total	<u>100,615</u>	<u>(9,743)</u>	<u>90,872</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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

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.

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	- 2.5% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% 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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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.

Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Government grants - Covid 19

Government grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to the grant and the grant will be received.

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period the wages were due for. In addition the company applied under the Coronavirus Loan Scheme and received a bank loan. For the first 12 months the government will cover the administration charge and interest. This affected the accounts to 2020 & 2021 and the company has not included a charge for this amount which is classified as government assistance as the amount would not be material to the accounts.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. DONATIONS AND LEGACIES		2023	2022
		£	£
Subscriptions		<u>184,777</u>	<u>134,480</u>
3. OTHER TRADING ACTIVITIES		2023	2022
		£	£
First aid training/training		120,635	128,891
Screening and medicals		188,389	189,165
Sale of medical supplies		7,634	7,812
		<u>316,658</u>	<u>325,868</u>
4. INVESTMENT INCOME		2023	2022
		£	£
Other fixed asset invest - FII		<u>107</u>	<u>87</u>
5. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Support costs	-	10,572	10,572
Provision of training and medical reports	474,330	-	474,330
Provision of medical supplies	10,949	-	10,949
	<u>485,279</u>	<u>10,572</u>	<u>495,851</u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES		2023	2022
		£	£
Staff costs		309,391	299,601
Consultancy and agency nurses		43,145	44,912
First aid training and agency fees		29,198	28,801
Travelling		10,035	7,547
Telephone		3,667	2,286
Printing, stationery and postage		6,482	7,784
Advertising, promotion and marketing		1,568	1,794
Miscellaneous		10,367	11,341
Training and uniforms		2,023	2,567
Medical materials		2,301	3,034
Premises costs		13,519	12,521
Repairs, renewals and maintenance		23,456	32,597
Bad debts		(2,773)	2,885
Supplies purchased		10,949	12,599
Insurance		12,886	15,443
Life cover		1,800	1,616
Depreciation		7,265	7,233
		<u>485,279</u>	<u>494,561</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. SUPPORT COSTS

	Governance costs
Support costs	£ <u><u>10,572</u></u>

8. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u><u>7,265</u></u>	<u><u>7,233</u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	251,133	246,547
Social security costs	18,801	19,091
Other pension costs	<u>39,457</u>	<u>33,963</u>
	<u><u>309,391</u></u>	<u><u>299,601</u></u>

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

	2023	2022
Health services	7	7
Management and administration	<u>2</u>	<u>2</u>
	<u><u>9</u></u>	<u><u>9</u></u>

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

Three key personnel received total emoluments of £151,554.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	134,480
Other trading activities	325,868
Investment income	<u>87</u>
Total	<u><u>460,435</u></u>
 EXPENDITURE ON	
Charitable activities	
Support costs	5,928

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Provision of training and medical reports	481,962
Provision of medical supplies	12,599
Total	<u>500,489</u>
Net gains/(losses) on investments	<u>(397)</u>
NET INCOME/(EXPENDITURE)	<u>(40,451)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	270,429
 TOTAL FUNDS CARRIED FORWARD	 <u><u>229,978</u></u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2023	118,105	123,138	36,754	277,997
Additions	-	901	4,366	5,267
	<u>118,105</u>	<u>124,039</u>	<u>41,120</u>	<u>283,264</u>
At 31 December 2023	118,105	124,039	41,120	283,264
DEPRECIATION				
At 1 January 2023	56,777	103,610	34,790	195,177
Charge for year	1,533	3,064	2,668	7,265
	<u>58,310</u>	<u>106,674</u>	<u>37,458</u>	<u>202,442</u>
At 31 December 2023	58,310	106,674	37,458	202,442
NET BOOK VALUE				
At 31 December 2023	<u>59,795</u>	<u>17,365</u>	<u>3,662</u>	<u>80,822</u>
At 31 December 2022	<u>61,328</u>	<u>19,528</u>	<u>1,964</u>	<u>82,820</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2023	2,210
Revaluations	(66)
At 31 December 2023	<u>2,144</u>
NET BOOK VALUE	
At 31 December 2023	<u>2,144</u>
At 31 December 2022	<u>2,210</u>

There were no investment assets outside the UK.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2023	1,450
Cost	694
	2,144

14. STOCKS

	2023 £	2022 £
Stocks	3,095	2,624
	3,095	2,624

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	90,346	75,431
Prepayments	23,375	18,744
	113,721	94,175

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts (see note 18)	10,000	10,000
Trade creditors	30,319	27,580
Social security and other taxes	6,157	7,401
VAT	8,214	6,850
Accrued expenses	10,361	10,635
	65,051	62,466

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bank loans (see note 18)	14,167	24,167
	14,167	24,167

18. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bank loans	10,000	10,000
Amounts falling due between two and five years:		
Bank loans - 2-5 years	14,167	24,167
	14,167	24,167

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	-	648
Between one and five years	8,685	8,766
In more than five years	2,090	-
	<u>10,775</u>	<u>9,414</u>

20. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	228,462	5,691	234,153
Revaluation fund	1,516	(66)	1,450
	<u>229,978</u>	<u>5,625</u>	<u>235,603</u>
TOTAL FUNDS	<u>229,978</u>	<u>5,625</u>	<u>235,603</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	501,542	(495,851)	-	5,691
Revaluation fund	-	-	(66)	(66)
	<u>501,542</u>	<u>(495,851)</u>	<u>(66)</u>	<u>5,625</u>
TOTAL FUNDS	<u>501,542</u>	<u>(495,851)</u>	<u>(66)</u>	<u>5,625</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	268,516	(40,054)	228,462
Revaluation fund	1,913	(397)	1,516
	<u>270,429</u>	<u>(40,451)</u>	<u>229,978</u>
TOTAL FUNDS	<u>270,429</u>	<u>(40,451)</u>	<u>229,978</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	460,435	(500,489)	-	(40,054)
Revaluation fund	-	-	(397)	(397)
	<u>460,435</u>	<u>(500,489)</u>	<u>(397)</u>	<u>(40,451)</u>
TOTAL FUNDS	<u><u>460,435</u></u>	<u><u>(500,489)</u></u>	<u><u>(397)</u></u>	<u><u>(40,451)</u></u>

21. EMPLOYEE BENEFIT OBLIGATIONS

The company operates defined contribution pension schemes on behalf of certain employees. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £33,457 (2022 - £33,963). The December monthly contributions outstanding at the year end amounting to £4,454 (2022 - £3,649).

22. RELATED PARTY DISCLOSURES

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

ROCHDALE OCCUPATIONAL HEALTH SERVICE LIMITED

England & Wales - Charity number 222649

Accounts

REGISTERED COMPANY NUMBER: 00712806 (England and Wales)
REGISTERED CHARITY NUMBER: 222649

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRUSTEES	Mrs S Rigby D Hazell Ms G M Sutcliffe
COMPANY SECRETARY	Miss H M Yates
REGISTERED OFFICE	Nuffield House College Road Rochdale Lancashire OL12 6AE
REGISTERED COMPANY NUMBER	00712806 (England and Wales)
REGISTERED CHARITY NUMBER	222649
INDEPENDENT EXAMINER	Wyatt Morris Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED (REGISTERED NUMBER: 00712806)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 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 December 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 company is a charity, and aims to provide a confidential and specialist occupational health service in order to promote and maintain the health of those at work, and to encourage a safe working environment.

Rochdale Occupational Health Service Limited also aims to provide training courses with the purpose of ensuring that trained personnel can provide immediate attention and first aid practices, under The Health and Safety (First Aid) Regulations 1981, for people who suffer illness or injury at work.

The company's main objectives are to provide the professional skills and standards with which to carry out those practices in accordance with its Memorandum and Articles of Association.

When planning our activities for the year, the trustees have considered the commission's guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Medical Assessment and Screening Services

Rochdale Occupational Health Service stress the importance for companies to have in place policies that will help to prevent work related ill health and injury, and an effective occupational health service can contribute to a company's productivity by addressing the ethical issues of balancing business and individual employee needs.

To aid sickness absence management in companies, the Occupational Health Physician provides medical assessment for employees who are absent from work due to sickness or injury so that a planned outcome can be advised towards rehabilitating people back to work.

HAVS SERVICE (Hand Arm Vibration Syndrome)

The service provides assistance in carrying out health surveillance on those employees exposed to vibration tools, under the Control of Vibration at Work Regulations 2005.

FIRST AID TRAINING SERVICES

The company is pleased to report that 449 people attended either a 3-day First Aid at Work course or 2-day Requalification course; and, 182 people attended a 1-day Emergency First Aid at Work course. A further 290 people attended courses for training in:-

- Paediatric first aid training
- Automated External Defibrillator
- Mental Health First Aid

NON MEMBER SERVICE

Companies who require screening and medical services under regulations, but do not wish to take advantage of the membership scheme, approach Rochdale Occupational Health Service to carry out these services on an "as and when required" basis

FINANCIAL REVIEW

Financial position

There was a deficit for the year of £40,451 after accounting for unrealised gains on investments. Unrestricted funds now stand at £229,978.

Investment policy and objectives

The management committee have the power to invest in such assets as they see fit.

Reserves policy

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be approximately six months of the resources expended in the previous twelve months which equates to £250,245 in general funds. At this level, the management committee feel that they would be able to continue the activities of the charity in the event of any significant decrease in funding. At present the free reserves, which amount to £147,158, are considered adequate, but must continue to be managed prudently in order to maintain this level.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED (REGISTERED NUMBER: 00712806)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

FUTURE PLANS

Rochdale Occupational Health Service, through networking with other Occupational Health Providers in the country, are able to manage the occupational health requirements of companies who have multi-sites, thus expanding the business to provide medical and screening services much further afield.

There are many occasions when companies require urgent advice, assistance and guidance for occupational health related matters, and to this end, the staff provide an invaluable service through day-day contact with the members.

The company is now accredited to provide Mental Health First Aid Training and have introduced Face Fit Testing.

The trustees of the charity, also the Committee of Management, meet regularly to pool their expertise to enhance the continuing evolution of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 January 1962 in the name of Rochdale Industrial Health Service Limited and registered as a charity on 30 January 1964. The name of the company was changed by special resolution on 5 August 1986 to Rochdale Occupational Health Service Limited.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Management Committee

The directors of the charitable company are its trustees for the purpose of charity law. Under the Memorandum and Articles of Association the trustees/directors are referred to as the Council of Management and are referred to in this report as the Management Committee.

The directors are appointed according to the Articles of Association and are referred to as the Management Committee.

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

.....
Miss H M Yates - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

Independent examiner's report to the trustees of Rochdale Occupational Health Service Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Patricia Richards F.C.A. D.Ch.A

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date:

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		134,480	119,566
Other trading activities	2	325,868	274,806
Investment income	3	87	54
Other income	4	-	46,650
Total		<u>460,435</u>	<u>441,076</u>
 EXPENDITURE ON			
Charitable activities	5		
Charitable activities		-	-
Support costs		5,928	4,564
Provision of training and medical reports		481,962	391,596
Provision of medical supplies		12,599	10,610
Total		<u>500,489</u>	<u>406,770</u>
 Net gains/(losses) on investments		<u>(397)</u>	<u>619</u>
 NET INCOME/(EXPENDITURE)		(40,451)	34,925
 RECONCILIATION OF FUNDS			
Total funds brought forward		270,429	235,504
 TOTAL FUNDS CARRIED FORWARD		<u><u>229,978</u></u>	<u><u>270,429</u></u>

The notes form part of these financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED (REGISTERED NUMBER: 00712806)**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	12	82,820	85,955
Investments	13	2,210	2,607
		85,030	88,562
CURRENT ASSETS			
Stocks	14	2,624	2,205
Debtors	15	94,175	74,311
Cash at bank and in hand		134,782	189,528
		231,581	266,044
CREDITORS			
Amounts falling due within one year	16	(62,466)	(50,010)
		169,115	216,034
NET CURRENT ASSETS			
		254,145	304,596
CREDITORS			
Amounts falling due after more than one year	17	(24,167)	(34,167)
		229,978	270,429
NET ASSETS			
		229,978	270,429
FUNDS			
Unrestricted funds	20	229,978	270,429
		229,978	270,429
TOTAL FUNDS			
		229,978	270,429

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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:

.....
D Hazell - Trustee

The notes form part of these financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

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.

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	- 2.5% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% 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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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.

Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Government grants - Covid 19

Government grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to the grant and the grant will be received.

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period the wages were due for. In addition the company applied under the Coronavirus Loan Scheme and received a bank loan. For the first 12 months the government will cover the administration charge and interest. This affected the accounts to 2020 & 2021 and the company has not included a charge for this amount which is classified as government assistance as the amount would not be material to the accounts.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
First aid training/training	128,891	117,793
Screening and medicals	189,165	151,030
Sale of medical supplies	7,812	5,983
	325,868	274,806
	325,868	274,806

3. INVESTMENT INCOME

	2022	2021
	£	£
Other fixed asset invest - FII	87	51
Deposit account interest	-	3
	87	54
	87	54

4. OTHER INCOME

	2022	2021
	£	£
Grants received	-	46,650
	-	46,650
	-	46,650

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Support costs	-	5,928	5,928
Provision of training and medical reports	481,962	-	481,962
Provision of medical supplies	12,599	-	12,599
	494,561	5,928	500,489
	494,561	5,928	500,489

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	299,601	255,092
Consultancy and agency nurses	44,912	24,309
First aid training and agency fees	28,801	32,975
Travelling	7,547	2,420
Telephone	2,286	1,916
Printing, stationery and postage	7,784	6,623
Advertising, promotion and marketing	1,794	1,459
Miscellaneous	11,341	9,850
Training and uniforms	2,567	3,410
Medical materials	3,034	2,484
Premises costs	12,521	11,062
Repairs, renewals and maintenance	32,597	18,478
Bad debts	2,885	2,514
Supplies purchased	12,599	10,610
Insurance	15,443	12,197
Life cover	1,616	-
	487,328	395,399
Carried forward	487,328	395,399

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	487,328	395,399
Depreciation	7,233	6,807
	494,561	402,206
	494,561	402,206

7. SUPPORT COSTS

		Governance costs
		£
Support costs		5,928
		5,928

8. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	7,233	6,807
	7,233	6,807
	7,233	6,807

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	246,547	215,338
Social security costs	19,091	15,258
Other pension costs	33,963	24,496
	299,601	255,092
	299,601	255,092

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

	2022	2021
Health services	7	8
Management and administration	2	2
	9	10
	9	10

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

Three key personnel received total emoluments of £147,294.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	119,566
Other trading activities	274,806
Investment income	54
Other income	46,650
Total	<u>441,076</u>
 EXPENDITURE ON	
Charitable activities	
Support costs	4,564
Provision of training and medical reports	391,596
Provision of medical supplies	10,610
Total	<u>406,770</u>
Net gains on investments	<u>619</u>
NET INCOME	34,925
 RECONCILIATION OF FUNDS	
Total funds brought forward	235,504
TOTAL FUNDS CARRIED FORWARD	<u><u>270,429</u></u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2022	118,105	121,290	34,504	273,899
Additions	-	1,848	2,250	4,098
At 31 December 2022	<u>118,105</u>	<u>123,138</u>	<u>36,754</u>	<u>277,997</u>
 DEPRECIATION				
At 1 January 2022	55,205	100,164	32,575	187,944
Charge for year	1,572	3,446	2,215	7,233
At 31 December 2022	<u>56,777</u>	<u>103,610</u>	<u>34,790</u>	<u>195,177</u>
 NET BOOK VALUE				
At 31 December 2022	<u>61,328</u>	<u>19,528</u>	<u>1,964</u>	<u>82,820</u>
At 31 December 2021	<u>62,900</u>	<u>21,126</u>	<u>1,929</u>	<u>85,955</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2022	2,607
Revaluations	<u>(397)</u>
At 31 December 2022	<u>2,210</u>
NET BOOK VALUE	
At 31 December 2022	<u>2,210</u>
At 31 December 2021	<u>2,607</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £	
Valuation in 2022		1,516
Cost		<u>694</u>
		<u>2,210</u>
 Historic cost details	 £	 £
Unrealised gains in market value	1,516	1,913
Historical cost of investments	694	694

14. STOCKS

	2022 £	2021 £
Stocks	<u>2,624</u>	<u>2,205</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	75,431	56,503
Prepayments	<u>18,744</u>	<u>17,808</u>
	<u>94,175</u>	<u>74,311</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 18)	10,000	10,000
Trade creditors	27,580	18,212
Social security and other taxes	7,401	7,040
VAT	6,850	7,009
Accrued expenses	10,635	7,749
	<u>62,466</u>	<u>50,010</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 18)	<u>24,167</u>	<u>34,167</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>24,167</u>	<u>34,167</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	648	-
Between one and five years	<u>8,766</u>	<u>15,486</u>
	<u>9,414</u>	<u>15,486</u>

20. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	268,516	(40,054)	228,462
Revaluation fund	1,913	(397)	1,516
	<u>270,429</u>	<u>(40,451)</u>	<u>229,978</u>
TOTAL FUNDS	<u>270,429</u>	<u>(40,451)</u>	<u>229,978</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	460,435	(500,489)	-	(40,054)
Revaluation fund	-	-	(397)	(397)
	<u>460,435</u>	<u>(500,489)</u>	<u>(397)</u>	<u>(40,451)</u>
TOTAL FUNDS	<u>460,435</u>	<u>(500,489)</u>	<u>(397)</u>	<u>(40,451)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	210,382	34,925	23,209	268,516
Revaluation fund	25,122	-	(23,209)	1,913
	<u>235,504</u>	<u>34,925</u>	<u>-</u>	<u>270,429</u>
TOTAL FUNDS	<u>235,504</u>	<u>34,925</u>	<u>-</u>	<u>270,429</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	441,076	(406,770)	619	34,925
	<u>441,076</u>	<u>(406,770)</u>	<u>619</u>	<u>34,925</u>
TOTAL FUNDS	<u>441,076</u>	<u>(406,770)</u>	<u>619</u>	<u>34,925</u>

21. EMPLOYEE BENEFIT OBLIGATIONS

The company operates defined contribution pension schemes on behalf of certain employees. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £33,963 (2021 - £23,275). The December monthly contributions outstanding at the year end amounting to £3,649 (2021 - £2,951).

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

22. RELATED PARTY DISCLOSURES

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

ROCHDALE OCCUPATIONAL HEALTH SERVICE LIMITED

England & Wales - Charity number 222649

Accounts

REGISTERED COMPANY NUMBER: 00712806 (England and Wales)
REGISTERED CHARITY NUMBER: 222649

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021**

TRUSTEES	Mrs S Rigby Dr V Kisnah (resigned 28.6.21) D Hazell Ms G M Sutcliffe (appointed 25.7.21)
COMPANY SECRETARY	Miss H M Yates
REGISTERED OFFICE	Nuffield House College Road Rochdale Lancashire OL12 6AE
REGISTERED COMPANY NUMBER	00712806 (England and Wales)
REGISTERED CHARITY NUMBER	222649
INDEPENDENT EXAMINER	Wyatt, Morris, Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 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 December 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 company is a charity, and aims to provide a confidential and specialist occupational health service in order to promote and maintain the health of those at work, and to encourage a safe working environment.

Rochdale Occupational Health Service Limited also aims to provide training courses with the purpose of ensuring that trained personnel can provide immediate attention and first aid practices, under The Health and Safety (First Aid) Regulations 1981, for people who suffer illness or injury at work.

The company's main objectives are to provide the professional skills and standards with which to carry out those practices in accordance with its Memorandum and Articles of Association.

When planning our activities for the year, the trustees have considered the commission's guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Medical Assessment and Screening Services

Rochdale Occupational Health Service stress the importance for companies to have in place policies that will help to prevent work related ill health and injury, and an effective occupational health service can contribute to a company's productivity by addressing the ethical issues of balancing business and individual employee needs.

To aid sickness absence management in companies, the Occupational Health Physician provides medical assessment for employees who are absent from work due to sickness or injury so that a planned outcome can be advised towards rehabilitating people back to work.

HAVS SERVICE (Hand Arm Vibration Syndrome)

The service provides assistance in carrying out health surveillance on those employees exposed to vibration tools, under the Control of Vibration at Work Regulations 2005.

FIRST AID TRAINING SERVICES

The company is pleased to report that 403 people attended either a 3-day First Aid at Work course or 2-day Requalification course; and, 113 people attended a 1-day Emergency First Aid at Work course. A further 346 people attended courses for training in:-

- Paediatric first aid training
- Automated External Defibrillator
- Mental Health First Aid

NON MEMBER SERVICE

Companies who require screening and medical services under regulations, but do not wish to take advantage of the membership scheme, approach Rochdale Occupational Health Service to carry out these services on an "as and when required" basis

FINANCIAL REVIEW

Financial position

There was a surplus for the year of £34,925 after accounting for unrealised gains on investments. Unrestricted funds now stand at £270,429.

The surplus arose due to the Coronavirus pandemic restrictions being lifted and the company regaining momentum.

Investment policy and objectives

The management committee have the power to invest in such assets as they see fit.

Reserves policy

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be approximately six months of the resources expended in the previous twelve months which equates to £203,385 in general funds. At this level, the management committee feel that they would be able to continue the activities of the charity in the event of any significant decrease in funding. At present the free reserves, which amount to £184,473, are considered adequate, but must continue to be managed prudently in order to maintain this level.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

FUTURE PLANS

Rochdale Occupational Health Service, through networking with other Occupational Health Providers in the country, are able to manage the occupational health requirements of companies who have multi-sites, thus expanding the business to provide medical and screening services much further afield.

There are many occasions when companies require urgent advice, assistance and guidance for occupational health related matters, and to this end, the staff provide an invaluable service through day-day contact with the members.

The company is now accredited to provide Mental Health First Aid Training and have introduced Face Fit Testing.

The trustees of the charity, also the Committee of Management, meet regularly to pool their expertise to enhance the continuing evolution of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 January 1962 in the name of Rochdale Industrial Health Service Limited and registered as a charity on 30 January 1964. The name of the company was changed by special resolution on 5 August 1986 to Rochdale Occupational Health Service Limited.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Management Committee

The directors of the charitable company are its trustees for the purpose of charity law. Under the Memorandum and Articles of Association the trustees/directors are referred to as the Council of Management and are referred to in this report as the Management Committee.

The directors are appointed according to the Articles of Association and are referred to as the Management Committee.

Approved by order of the board of trustees on 24 May 2022 and signed on its behalf by:



Miss H M Yates - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

Independent examiner's report to the trustees of Rochdale Occupational Health Service Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

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

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



Patricia Richards F.C.A. D.Ch.A
ICAEW
Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

24 May 2022

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		119,566	118,470
Other trading activities	2	274,806	190,003
Investment income	3	54	6
Other income	4	46,650	42,900
Total		<u>441,076</u>	<u>351,379</u>
 EXPENDITURE ON			
Charitable activities	5		
Support costs		4,564	4,010
Provision of training and medical reports		391,596	369,079
Provision of medical supplies		10,610	8,928
Total		<u>406,770</u>	<u>382,017</u>
Net gains/(losses) on investments		619	(12,697)
NET INCOME/(EXPENDITURE)		<u>34,925</u>	<u>(43,335)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		235,504	278,839
TOTAL FUNDS CARRIED FORWARD		<u><u>270,429</u></u>	<u><u>235,504</u></u>

The notes form part of these financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	12	85,955	89,435
Investments	13	2,607	81,816
		<u>88,562</u>	<u>171,251</u>
CURRENT ASSETS			
Stocks	14	2,205	1,785
Debtors	15	74,311	64,456
Cash at bank and in hand		189,528	93,065
		<u>266,044</u>	<u>159,306</u>
CREDITORS			
Amounts falling due within one year	16	(50,010)	(52,152)
		<u>216,034</u>	<u>107,154</u>
NET CURRENT ASSETS			
		<u>304,596</u>	278,405
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	17	(34,167)	(42,901)
		<u>270,429</u>	<u>235,504</u>
NET ASSETS			
FUNDS			
Unrestricted funds	20	270,429	235,504
		<u>270,429</u>	<u>235,504</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 24 May 2022 and were signed on its behalf by:



D Hazell - Trustee

The notes form part of these financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

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.

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	- 2.5% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% 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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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.

Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Government grants - Covid 19

Government grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to the grant and the grant will be received.

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period the wages were due for. In addition the company applied under the Coronavirus Loan Scheme and received a bank loan. For the first 12 months the government will cover the administration charge and interest. This affected the accounts to 2020 & 2021 and the company has not included a charge for this amount which is classified as government assistance as the amount would not be material to the accounts.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2.	OTHER TRADING ACTIVITIES	2021	2020
		£	£
	First aid training/training	117,793	89,270
	Screening and medicals	151,030	95,949
	Sale of medical supplies	5,983	4,784
		<u>274,806</u>	<u>190,003</u>

3.	INVESTMENT INCOME	2021	2020
		£	£
	Other fixed asset invest - FII	51	-
	Deposit account interest	3	6
		<u>54</u>	<u>6</u>

4.	OTHER INCOME	2021	2020
		£	£
	Grants received	46,650	42,900
		<u>46,650</u>	<u>42,900</u>

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme.

5.	CHARITABLE ACTIVITIES COSTS	Direct Costs (see note 6)	Support costs (see note 7)	Totals
		£	£	£
	Support costs	-	4,564	4,564
	Provision of training and medical reports	391,596	-	391,596
	Provision of medical supplies	10,610	-	10,610
		<u>402,206</u>	<u>4,564</u>	<u>406,770</u>

6.	DIRECT COSTS OF CHARITABLE ACTIVITIES	2021	2020
		£	£
	Staff costs	255,092	254,149
	Consultancy and agency nurses	24,309	17,169
	First aid training and agency fees	32,975	28,413
	Travelling	2,420	2,026
	Telephone	1,916	1,856
	Printing, stationery and postage	6,623	5,141
	Advertising, promotion and marketing	1,459	1,156
	Miscellaneous	9,850	9,706
	Training and uniforms	3,410	1,478
	Medical materials	2,484	510
	Premises costs	11,062	10,067
	Repairs, renewals and maintenance	18,478	17,353
	Bad debts	2,514	1,169
	Supplies purchased	10,610	8,928
	Insurance	12,197	11,892
	Depreciation	6,807	6,994
		<u>402,206</u>	<u>378,007</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. SUPPORT COSTS

	Governance costs
	£
Support costs	<u><u>4,564</u></u>

8. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u><u>6,807</u></u>	<u><u>6,994</u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	215,338	214,824
Social security costs	15,258	15,055
Other pension costs	<u>24,496</u>	<u>24,270</u>
	<u><u>255,092</u></u>	<u><u>254,149</u></u>

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

	2021	2020
Health services	8	9
Management and administration	<u>2</u>	<u>2</u>
	<u><u>10</u></u>	<u><u>11</u></u>

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

Two key personnel received total emoluments of £77,251.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	118,470
Other trading activities	190,003
Investment income	6
Other income	<u>42,900</u>
Total	<u><u>351,379</u></u>

EXPENDITURE ON

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £			
	Charitable activities				
	Support costs	4,010			
	Provision of training and medical reports	369,079			
	Provision of medical supplies	8,928			
	Total	<u>382,017</u>			
	Net gains/(losses) on investments	(12,697)			
	NET INCOME/(EXPENDITURE)	<u>(43,335)</u>			
	 RECONCILIATION OF FUNDS				
	Total funds brought forward	278,839			
	 TOTAL FUNDS CARRIED FORWARD	<u><u>235,504</u></u>			
 12.	 TANGIBLE FIXED ASSETS				
		Totals £			
	Freehold property £	Fixtures and fittings £	Computer equipment £		
	COST				
	At 1 January 2021	116,168	121,290	33,114	270,572
	Additions	1,937	-	1,390	3,327
	At 31 December 2021	<u>118,105</u>	<u>121,290</u>	<u>34,504</u>	<u>273,899</u>
	DEPRECIATION				
	At 1 January 2021	53,592	96,435	31,110	181,137
	Charge for year	1,613	3,729	1,465	6,807
	At 31 December 2021	<u>55,205</u>	<u>100,164</u>	<u>32,575</u>	<u>187,944</u>
	NET BOOK VALUE				
	At 31 December 2021	<u>62,900</u>	<u>21,126</u>	<u>1,929</u>	<u>85,955</u>
	At 31 December 2020	<u>62,576</u>	<u>24,855</u>	<u>2,004</u>	<u>89,435</u>
 13.	 FIXED ASSET INVESTMENTS				Listed investments £
	MARKET VALUE				
	At 1 January 2021				81,816
	Disposals				(56,000)
	Revaluations				(23,209)
	At 31 December 2021				<u>2,607</u>
	NET BOOK VALUE				
	At 31 December 2021				<u>2,607</u>
	At 31 December 2020				<u>81,816</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. FIXED ASSET INVESTMENTS - continued

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Listed investments	
	£	
Valuation in 2021		1,913
Cost		694
		<u>2,607</u>
Historic cost details		
	£	£
Unrealised gains in market value	1,913	25,122
Historical cost of investments	694	56,694
14. STOCKS		
	2021	2020
	£	£
Stocks	2,205	1,785
	<u>2,205</u>	<u>1,785</u>
15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2021	2020
	£	£
Trade debtors	56,503	49,969
Prepayments	17,808	14,487
	<u>74,311</u>	<u>64,456</u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2021	2020
	£	£
Bank loans and overdrafts (see note 18)	10,000	7,099
Trade creditors	18,212	17,870
Social security and other taxes	7,040	6,580
VAT	7,009	12,402
Accrued expenses	7,749	8,201
	<u>50,010</u>	<u>52,152</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		2021	2020
		£	£
Bank loans (see note 18)		<u>34,167</u>	<u>42,901</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,000</u>	<u>7,099</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>34,167</u>	<u>42,901</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Between one and five years	<u>15,486</u>	<u>13,971</u>

20. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	210,382	34,925	23,209	268,516
Revaluation fund	25,122	-	(23,209)	1,913
	<u>235,504</u>	<u>34,925</u>	<u>-</u>	<u>270,429</u>
TOTAL FUNDS	<u>235,504</u>	<u>34,925</u>	<u>-</u>	<u>270,429</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	441,076	(406,770)	619	34,925
	<u>441,076</u>	<u>(406,770)</u>	<u>619</u>	<u>34,925</u>
TOTAL FUNDS	<u>441,076</u>	<u>(406,770)</u>	<u>619</u>	<u>34,925</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	241,020	(30,638)	210,382
Revaluation fund	37,819	(12,697)	25,122
	<u>278,839</u>	<u>(43,335)</u>	<u>235,504</u>
TOTAL FUNDS	<u>278,839</u>	<u>(43,335)</u>	<u>235,504</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	351,379	(382,017)	-	(30,638)
Revaluation fund	-	-	(12,697)	(12,697)
	<u>351,379</u>	<u>(382,017)</u>	<u>(12,697)</u>	<u>(43,335)</u>
TOTAL FUNDS	<u>351,379</u>	<u>(382,017)</u>	<u>(12,697)</u>	<u>(43,335)</u>

21. EMPLOYEE BENEFIT OBLIGATIONS

The company operates defined contribution pension schemes on behalf of certain employees. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £23,275 (2020 - £23,082). The December monthly contributions outstanding at the year end amounting to £2,951 (2020 - £3,114).

22. RELATED PARTY DISCLOSURES

During the year the company paid one of the directors (who resigned during the year) £600 for OHP clinics carried out on behalf of the company.

ROCHDALE OCCUPATIONAL HEALTH SERVICE LIMITED

England & Wales - Charity number 222649

Accounts

REGISTERED COMPANY NUMBER: 712806 (England and Wales)
REGISTERED CHARITY NUMBER: 222649

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED

Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020**

TRUSTEES	M Oddy (resigned 21.7.20) Mrs S Rigby Dr V Kisnah D Hazell
COMPANY SECRETARY	Mrs H M Yates
REGISTERED OFFICE	Nuffield House College Road Rochdale Lancashire OL12 6AE
REGISTERED COMPANY NUMBER	712806 (England and Wales)
REGISTERED CHARITY NUMBER	222649
INDEPENDENT EXAMINER	Wyatt, Morris, Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 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 December 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 company is a charity, and aims to provide a confidential and specialist occupational health service in order to promote and maintain the health of those at work, and to encourage a safe working environment.

Rochdale Occupational Health Service Limited also aims to provide training courses with the purpose of ensuring that trained personnel can provide immediate attention and first aid practices, under The Health and Safety (First Aid) Regulations 1981, for people who suffer illness or injury at work.

The company's main objectives are to provide the professional skills and standards with which to carry out those practices in accordance with its Memorandum and Articles of Association.

When planning our activities for the year, the trustees have considered the commission's guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Medical Assessment and Screening Services

Rochdale Occupational Health Service stress the importance for companies to have in place policies that will help to prevent work related ill health and injury, and an effective occupational health service can contribute to a company's productivity by addressing the ethical issues of balancing business and individual employee needs.

To aid sickness absence management in companies, the Occupational Health Physician provides medical assessment for employees who are absent from work due to sickness or injury so that a planned outcome can be advised towards rehabilitating people back to work.

HAVS SERVICE (Hand Arm Vibration Syndrome)

The service provides assistance in carrying out health surveillance on those employees exposed to vibration tools, under the Control of Vibration at Work Regulations 2005.

FIRST AID TRAINING SERVICES

The company is pleased to report that 327 people attended either a 3-day First Aid at Work course or 2-day Requalification course; and, 85 people attended a 1-day Emergency First Aid at Work course. A further 171 people attended courses for training in:-

- Paediatric first aid training
- Automated External Defibrillator

NON MEMBER SERVICE

Companies who require screening and medical services under regulations, but do not wish to take advantage of the membership scheme, approach Rochdale Occupational Health Service to carry out these services on an "as and when required" basis

FINANCIAL REVIEW

Financial position

There was a deficit for the year of £43,335 after accounting for unrealised losses on investments. Unrestricted funds now stand at £235,504.

The deficit arose mainly due to the Coronavirus pandemic which limited the services available to carry out because of various restrictions placed upon the company.

Investment policy and objectives

The management committee have the power to invest in such assets as they see fit. Currently surplus funds are invested in an independently managed unit trust fund, as this should generate a higher return for the charity. Withdrawals from the fund which is included under fixed assets investments can be made with only administrative time notice and are therefore considered to be readily available funds for unforeseeable high expenditure.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

FINANCIAL REVIEW

Reserves policy

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be approximately six months of the resources expended in the previous twelve months which equates to £191,009 in general funds. At this level, the management committee feel that they would be able to continue the activities of the charity in the event of any significant decrease in funding. At present the free reserves, which amount to £146,069, are considered adequate, but must continue to be managed prudently in order to maintain this level.

FUTURE PLANS

Rochdale Occupational Health Service, through networking with other Occupational Health Providers in the country, are able to manage the occupational health requirements of companies who have multi-sites, thus expanding the business to provide medical and screening services much further afield.

There are many occasions when companies require urgent advice, assistance and guidance for occupational health related matters, and to this end, the staff provide an invaluable service through day-day contact with the members.

The company plans to introduce additional services being Mental Health First Aid Training, Counselling services and Face Fit testing.

The trustees of the charity, also the Committee of Management, meet regularly to pool their expertise to enhance the continuing evolution of the charity, now in its 58th year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 January 1962 in the name of Rochdale Industrial Health Service Limited and registered as a charity on 30 January 1964. The name of the company was changed by special resolution on 5 August 1986 to Rochdale Occupational Health Service Limited.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Management Committee

The directors of the charitable company are its trustees for the purpose of charity law. Under the Memorandum and Articles of Association the trustees/directors are referred to as the Council of Management and are referred to in this report as the Management Committee.

The directors are appointed according to the Articles of Association and are referred to as the Management Committee.

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

.....
Mrs H M Yates - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

Independent examiner's report to the trustees of Rochdale Occupational Health Service Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

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

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

Patricia Richards F.C.A. D.Ch.A
ICAEW
Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date:

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		118,470	112,994
Other trading activities	2	190,003	280,810
Investment income	3	6	315
Other income	4	42,900	-
Total		351,379	394,119
 EXPENDITURE ON			
Charitable activities			
Support costs	5	4,010	5,394
Provision of training and medical reports		369,079	518,347
Provision of medical supplies		8,928	8,748
Total		382,017	532,489
Net gains/(losses) on investments		(12,697)	12,051
NET INCOME/(EXPENDITURE)		(43,335)	(126,319)
 RECONCILIATION OF FUNDS			
Total funds brought forward		278,839	405,158
TOTAL FUNDS CARRIED FORWARD		235,504	278,839

The notes form part of these financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS			
Tangible assets	12	89,435	92,087
Investments	13	81,816	119,513
		<hr/> 171,251	<hr/> 211,600
 CURRENT ASSETS			
Stocks	14	1,785	3,149
Debtors	15	64,456	78,817
Cash at bank and in hand		93,065	60,143
		<hr/> 159,306	<hr/> 142,109
 CREDITORS			
Amounts falling due within one year	16	(52,152)	(74,870)
		<hr/> 107,154	<hr/> 67,239
 NET CURRENT ASSETS			
		<hr/> 278,405	<hr/> 278,839
 TOTAL ASSETS LESS CURRENT LIABILITIES			
		<hr/> 278,405	<hr/> 278,839
 CREDITORS			
Amounts falling due after more than one year	17	(42,901)	-
		<hr/> 235,504	<hr/> 278,839
 NET ASSETS			
		<hr/> 235,504	<hr/> 278,839
 FUNDS			
Unrestricted funds	20	235,504	278,839
		<hr/> 235,504	<hr/> 278,839
 TOTAL FUNDS			
		<hr/> 235,504	<hr/> 278,839

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**BALANCE SHEET - continued
31 DECEMBER 2020**

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:

.....
Trustee

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

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.

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	- 2.5% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% 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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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.

Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Government grants - Covid 19

Government grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to the grant and the grant will be received.

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period the wages were due for. In addition the company applied under the Coronavirus Loan Scheme and received a bank loan. For the first 12 months the government will cover the administration charge and interest. The company has not included a charge for this amount which is classified as government assistance as the amount would not be material to the accounts.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
First aid training/training	89,270	108,031
Screening and medicals	95,949	167,570
Sale of medical supplies	4,784	5,209
	190,003	280,810
	190,003	280,810

3. INVESTMENT INCOME

	2020	2019
	£	£
Other fixed asset invest - FII	-	98
Deposit account interest	6	217
	6	315
	6	315

4. OTHER INCOME

	2020	2019
	£	£
Grants received	42,900	-
	42,900	-
	42,900	-

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Support costs	-	4,010	4,010
Provision of training and medical reports	369,079	-	369,079
Provision of medical supplies	8,928	-	8,928
	378,007	4,010	382,017
	378,007	4,010	382,017

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Staff costs	254,149	246,352
Consultancy and agency nurses	17,169	29,499
First aid training and agency fees	28,413	22,275
Travelling	2,026	7,211
Telephone	1,856	1,775
Printing, stationery and postage	5,141	12,936
Advertising, promotion and marketing	1,156	480
Miscellaneous	9,706	10,327
Training and uniforms	1,478	468
Medical materials	510	1,925
Premises costs	10,067	11,673
Repairs, renewals and maintenance	17,353	155,025
Bad debts	1,169	(209)
Supplies purchased	8,928	8,748
Insurance	11,892	10,952
	371,013	519,437
Carried forward	371,013	519,437

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2020	2019
	£	£
Brought forward	371,013	519,437
Depreciation	6,994	7,658
	<u>378,007</u>	<u>527,095</u>

7. SUPPORT COSTS

Support costs		Governance costs £ 4,010
		<u>4,010</u>

8. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	6,994	7,658
	<u>6,994</u>	<u>7,658</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	214,824	204,952
Social security costs	15,055	15,803
Other pension costs	24,270	25,597
	<u>254,149</u>	<u>246,352</u>

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

	2020	2019
Health services	9	9
Management and administration	2	2
	<u>11</u>	<u>11</u>

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

Two key personnel received total emoluments of £78,295.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	112,994
Other trading activities	280,810
Investment income	315
Total	394,119
 EXPENDITURE ON	
Charitable activities	
Support costs	5,394
Provision of training and medical reports	518,347
Provision of medical supplies	8,748
Total	532,489
Net gains on investments	12,051
NET INCOME/(EXPENDITURE)	(126,319)
 RECONCILIATION OF FUNDS	
Total funds brought forward	405,158
 TOTAL FUNDS CARRIED FORWARD	278,839

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2020	116,168	119,953	30,109	266,230
Additions	-	1,337	3,005	4,342
At 31 December 2020	116,168	121,290	33,114	270,572
 DEPRECIATION				
At 1 January 2020	51,988	92,047	30,108	174,143
Charge for year	1,604	4,388	1,002	6,994
At 31 December 2020	53,592	96,435	31,110	181,137
 NET BOOK VALUE				
At 31 December 2020	62,576	24,855	2,004	89,435
At 31 December 2019	64,180	27,906	1	92,087

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. FIXED ASSET INVESTMENTS

		Listed investments £
MARKET VALUE		
At 1 January 2020		119,513
Disposals		(25,000)
Revaluations		(12,697)
		<hr/>
At 31 December 2020		81,816
		<hr/>
NET BOOK VALUE		
At 31 December 2020		81,816
		<hr/> <hr/>
At 31 December 2019		119,513
		<hr/> <hr/>

There were no investment assets outside the UK.

Historic cost details

	£	£
Unrealised gains in market value	25,122	37,819
Historical cost of investments	56,694	81,694

14. STOCKS

	2020 £	2019 £
Stocks	1,785	3,149
	<hr/>	<hr/>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	49,969	63,228
Prepayments	14,487	15,589
	<hr/>	<hr/>
	64,456	78,817
	<hr/> <hr/>	<hr/> <hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Bank loans and overdrafts (see note 18)	7,099	-
Trade creditors	17,870	53,047
Social security and other taxes	6,580	6,247
VAT	12,402	6,438
Accrued expenses	8,201	9,138
	<hr/>	<hr/>
	52,152	74,870
	<hr/> <hr/>	<hr/> <hr/>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Bank loans (see note 18)	<u>42,901</u>	<u>-</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>7,099</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>42,901</u>	<u>-</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Between one and five years	<u>13,971</u>	<u>19,359</u>

20. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	241,020	(30,638)	210,382
Revaluation fund	37,819	(12,697)	25,122
	<u>278,839</u>	<u>(43,335)</u>	<u>235,504</u>
TOTAL FUNDS	<u>278,839</u>	<u>(43,335)</u>	<u>235,504</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	351,379	(382,017)	-	(30,638)
Revaluation fund	-	-	(12,697)	(12,697)
	<u>351,379</u>	<u>(382,017)</u>	<u>(12,697)</u>	<u>(43,335)</u>
TOTAL FUNDS	<u>351,379</u>	<u>(382,017)</u>	<u>(12,697)</u>	<u>(43,335)</u>

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	379,390	(138,370)	241,020
Revaluation fund	25,768	12,051	37,819
	<u>405,158</u>	<u>(126,319)</u>	<u>278,839</u>
TOTAL FUNDS	<u><u>405,158</u></u>	<u><u>(126,319)</u></u>	<u><u>278,839</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	394,119	(532,489)	-	(138,370)
Revaluation fund	-	-	12,051	12,051
	<u>394,119</u>	<u>(532,489)</u>	<u>12,051</u>	<u>(126,319)</u>
TOTAL FUNDS	<u><u>394,119</u></u>	<u><u>(532,489)</u></u>	<u><u>12,051</u></u>	<u><u>(126,319)</u></u>

21. EMPLOYEE BENEFIT OBLIGATIONS

The company operates defined contribution pension schemes on behalf of certain employees. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £23,082 (2019 - £25,597). The December monthly contributions outstanding at the year end amounting to £3,114 (2019 - £2,968).

22. RELATED PARTY DISCLOSURES

During the year the company paid one of the directors £9,800 for OHP clinics carried out on behalf of the company.

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	118,470	112,994
Other trading activities		
First aid training/training	89,270	108,031
Screening and medicals	95,949	167,570
Sale of medical supplies	4,784	5,209
	<hr/> 190,003	<hr/> 280,810
Investment income		
Other fixed asset invest - FII	-	98
Deposit account interest	6	217
	<hr/> 6	<hr/> 315
Other income		
Grants received	42,900	-
	<hr/> 42,900	<hr/>
Total incoming resources	351,379	394,119
EXPENDITURE		
Charitable activities		
Wages	214,824	204,952
Social security	15,055	15,803
Pensions	24,270	25,597
Consultancy and agency nurses	17,169	29,499
First aid training and agency fees	28,413	22,275
Travelling	2,026	7,211
Telephone	1,856	1,775
Printing, stationery and postage	5,141	12,936
Advertising, promotion and marketing	1,156	480
Miscellaneous	9,706	10,327
Training and uniforms	1,478	468
Medical materials	510	1,925
Premises costs	10,067	11,673
Repairs, renewals and maintenance	17,353	155,025
Bad debts	1,169	(209)
Supplies purchased	8,928	8,748
Insurance	11,892	10,952
Long leasehold	1,604	1,650
Fixtures and fittings	4,388	4,925
Computer equipment	1,002	1,083
	<hr/> 378,007	<hr/> 527,095
Support costs		
Governance costs		
Accountancy	4,010	3,894
Carried forward	4,010	3,894

This page does not form part of the statutory financial statements

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Governance costs		
Brought forward	4,010	3,894
Professional fees	-	1,500
	<u>4,010</u>	<u>5,394</u>
Total resources expended	<u>382,017</u>	<u>532,489</u>
Net expenditure before gains and losses	<u>(30,638)</u>	<u>(138,370)</u>
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(12,697)</u>	<u>12,051</u>
Net expenditure	<u><u>(43,335)</u></u>	<u><u>(126,319)</u></u>