

**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**

<b>TRUSTEES</b>	Mrs S Rigby Dr V Kisnah (resigned 28.6.21) D Hazell Ms G M Sutcliffe (appointed 25.7.21)
<b>COMPANY SECRETARY</b>	Miss H M Yates
<b>REGISTERED OFFICE</b>	Nuffield House College Road Rochdale Lancashire OL12 6AE
<b>REGISTERED COMPANY NUMBER</b>	00712806 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	222649
<b>INDEPENDENT EXAMINER</b>	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.

**HAWS 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
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
<b>Total</b>		<b>441,076</b>	<b>351,379</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	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
<b>Total</b>		<b>406,770</b>	<b>382,017</b>
Net gains/(losses) on investments		619	(12,697)
<b>NET INCOME/(EXPENDITURE)</b>		<b>34,925</b>	<b>(43,335)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>235,504</b>	<b>278,839</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>270,429</b>	<b>235,504</b>

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 £
<b>FIXED ASSETS</b>			
Tangible assets	12	85,955	89,435
Investments	13	2,607	81,816
		<u>88,562</u>	<u>171,251</u>
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS</b>			
Amounts falling due within one year	16	(50,010)	(52,152)
<b>NET CURRENT ASSETS</b>		<u>216,034</u>	<u>107,154</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>304,596</u>	<u>278,405</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	17	(34,167)	(42,901)
<b>NET ASSETS</b>		<u>270,429</u>	<u>235,504</u>
<b>FUNDS</b>	20		
Unrestricted funds		270,429	235,504
<b>TOTAL FUNDS</b>		<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	<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>4,564</u>

**8. NET INCOME/(EXPENDITURE)**

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

	2021	2020
	£	£
Depreciation - owned assets	<u>6,807</u>	<u>6,994</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	24,496	24,270
	<u>255,092</u>	<u>254,149</u>

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

	2021	2020
Health services	8	9
Management and administration	2	2
	<u>10</u>	<u>11</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
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	118,470
Other trading activities	190,003
Investment income	6
Other income	<u>42,900</u>
<b>Total</b>	<u>351,379</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 £
<b>Charitable activities</b>	
Support costs	4,010
Provision of training and medical reports	369,079
Provision of medical supplies	8,928
	<hr/>
<b>Total</b>	382,017
Net gains/(losses) on investments	(12,697)
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(43,335)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	278,839
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	235,504
	<hr/> <hr/>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021	116,168	121,290	33,114	270,572
Additions	1,937	-	1,390	3,327
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	118,105	121,290	34,504	273,899
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 January 2021	53,592	96,435	31,110	181,137
Charge for year	1,613	3,729	1,465	6,807
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	55,205	100,164	32,575	187,944
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 December 2021	62,900	21,126	1,929	85,955
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2020	62,576	24,855	2,004	89,435
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**13. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2021	81,816
Disposals	(56,000)
Revaluations	(23,209)
	<hr/>
At 31 December 2021	2,607
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2021	2,607
	<hr/> <hr/>
At 31 December 2020	81,816
	<hr/> <hr/>

**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:

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

**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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	441,076	(406,770)	619	34,925
	<u>441,076</u>	<u>(406,770)</u>	<u>619</u>	<u>34,925</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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.