

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**

		2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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		460,435	441,076
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		500,489	406,770
Net gains/(losses) on investments		(397)	619
NET INCOME/(EXPENDITURE)		(40,451)	34,925
RECONCILIATION OF FUNDS			
Total funds brought forward		270,429	235,504
TOTAL FUNDS CARRIED FORWARD		229,978	270,429

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
		<u>85,030</u>	<u>88,562</u>
CURRENT ASSETS			
Stocks	14	2,624	2,205
Debtors	15	94,175	74,311
Cash at bank and in hand		134,782	189,528
		<u>231,581</u>	<u>266,044</u>
CREDITORS			
Amounts falling due within one year	16	(62,466)	(50,010)
NET CURRENT ASSETS		<u>169,115</u>	<u>216,034</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		254,145	304,596
CREDITORS			
Amounts falling due after more than one year	17	(24,167)	(34,167)
NET ASSETS		<u>229,978</u>	<u>270,429</u>
FUNDS	20		
Unrestricted funds		229,978	270,429
TOTAL FUNDS		<u>229,978</u>	<u>270,429</u>

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
	<u>325,868</u>	<u>274,806</u>

3. INVESTMENT INCOME

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

4. OTHER INCOME

	2022	2021
	£	£
Grants received	-	46,650
	<u>-</u>	<u>46,650</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	-	5,928	5,928
Provision of training and medical reports	481,962	-	481,962
Provision of medical supplies	12,599	-	12,599
	<u>494,561</u>	<u>5,928</u>	<u>500,489</u>

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	-
	<u>487,328</u>	<u>395,399</u>
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
	<u>494,561</u>	<u>402,206</u>

7. SUPPORT COSTS

	Governance costs
	£
Support costs	<u>5,928</u>

8. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>7,233</u>	<u>6,807</u>

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
	<u>299,601</u>	<u>255,092</u>

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

	2022	2021
Health services	7	8
Management and administration	2	2
	<u>9</u>	<u>10</u>

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

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

**ROCHDALE OCCUPATIONAL HEALTH SERVICE
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**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	<u>-</u>	<u>1,848</u>	<u>2,250</u>	<u>4,098</u>
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	<u>1,572</u>	<u>3,446</u>	<u>2,215</u>	<u>7,233</u>
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	(397)
	<hr/>
At 31 December 2022	2,210
	<hr/>
NET BOOK VALUE	
At 31 December 2022	2,210
	<hr/>
At 31 December 2021	2,607
	<hr/>

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	694
	<hr/>
	2,210
	<hr/>
Historic cost details	
	£
Unrealised gains in market value	1,516
Historical cost of investments	694

14. STOCKS

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

**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)	24,167	34,167
	<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	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	24,167	34,167
	<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	8,766	15,486
	<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
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**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.